

# Miscellaneous Federal Tax Matters; Correction

## Announcement 2002-30

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notices of proposed rulemaking.

**SUMMARY:** This document corrects the language referring taxpayers to the IRS Internet site for several notices of proposed rulemaking published in the Bulletin. The proposed regulations that need correction are identified in the table set out in this correction notice. (REG-107100-00, 2002-7 I.R.B. 529), (REG-112991-01, 2002-4 I.R.B. 40), (REG-115054-01, 2002-7 I.R.B. 530), (REG-119436-01, 2002-3 I.R.B. 376), (REG-120135-01, 2002-8 I.R.B. 552), (REG-125450-01, 2002-5 I.R.B. 457), (REG-125626-01, 2002-9 I.R.B. 604), (REG-126485-01, 2001-49 I.R.B. 555), (REG-137519-01, 2001-49 I.R.B. 559), (REGs-142299-01 and 209135-88, 2002-4 I.R.B. 418), (REG-142686-01, 2001-49 I.R.B. 561), (REG-159079-01, 2002-6 I.R.B. 493), and an advance notice of proposed rulemaking (REG-125638-01) published as Announcement 2002-9 (2002-7 I.R.B. 536).

**FOR FURTHER INFORMATION CONTACT:** Donna Poindexter, Associate Chief Counsel (Income Tax and Accounting), (202) 622-7180 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

#### Background

On various dates from November 2001 through February 2002, several notices of proposed rulemaking were published in the Bulletin that contained inaccurate language referring taxpayers to the IRS Home Page and the IRS Internet site address. This document corrects this language.

#### Need for Correction

For the documents listed in the table, the inaccurate language and IRS Internet site address published in the notices of proposed rulemaking is misleading and in need of correction.

#### Correction of Publications

Accordingly, for each entry listed in the table, remove the language from the “ADDRESSES:” caption in the preamble as set out in the “REMOVE” column and add the language in the “ADD” column in its place.

PROJECT NUMBER	SUBJECT	DATE PUBLISHED	CITATION	REMOVE	ADD
REG-107100-00	Disallowance of Deductions and Credits for Failure to File Timely Return	01-29-02	67 FR 4217	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the “Tax Regs” option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.ustreas.gov/tax_regs/regslst.html">http://www.irs.ustreas.gov/tax_regs/regslst.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .

PROJECT NUMBER	SUBJECT	DATE PUBLISHED	CITATION	REMOVE	ADD
REG-125638-01	Guidance Regarding Deduction and Capitalization of Expenditures	01-24-02	67 FR 3461	Alternatively, taxpayers may send submissions electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or directly to the IRS Internet site at <a href="http://www.irs.ustreas.gov/tax_regs/regsglist.html">http://www.irs.ustreas.gov/tax_regs/regsglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-115054-01	Treatment of Community Income for Certain Individuals Not Filing Joint Returns	01-22-02	67 FR 2841	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.ustreas.gov/tax_regs/regsglist.html">http://www.irs.ustreas.gov/tax_regs/regsglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-159079-01	Taxpayer Identification Number Rule Where Taxpayer Claims Treaty Rate and is Entitled to an Immediate Payment	01-17-02	67 FR 2387	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page or by submitting comments directly to the IRS internet site at <a href="http://irs.gov/tax_regs/reglist.html">http://irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-125450-01	Liability for Insurance Premium Excise Tax	01-07-02	67 FR 707	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/regsglist.html">http://www.irs.gov/tax_regs/regsglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .

PROJECT NUMBER	SUBJECT	DATE PUBLISHED	CITATION	REMOVE	ADD
REG-142299-01 REG-209135-88	Certain Transfers of Property to Regulated Investment Companies and Real Estate Investment Trusts	01-02-02	67 FR 48	Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to CC:ITA:RU [REG-142299-01], Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC or sent to the IRS Internet site at: <a href="http://www.irs.gov/taxregs/reglist.html">http://www.irs.gov/taxregs/reglist.html</a> .	Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to CC:ITA:RU [REG-142299-01], Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC. Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-112991-01	Credit for Increasing Research Activities	12-26-01	66 FR 66362	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-119436-01	New Markets Tax Credit	12-26-01	66 FR 66376	Alternatively, taxpayers may send submissions electronically via the Internet by selecting the "Tax Regs" option on the IRS Internet site at <a href="http://www.irs.ustreas.gov/tax_regs/regsglist.html">http://www.irs.ustreas.gov/tax_regs/regsglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-126485-01	Statutory Mergers and Consolidations	11-15-01	66 FR 57400	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the Tax Reg option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .

PROJECT NUMBER	SUBJECT	DATE PUBLISHED	CITATION	REMOVE	ADD
REG-137519-01	Consolidated Returns; Applicability of Other Provisions of Law; Non-Applicability of Section 357(c)	11-14-01	66 FR 57021	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-142686-01	Application of the Federal Insurance Contributions Act, Federal Unemployment Tax Act, and Collection of Income Tax at Source to Statutory Stock Options	01-28-02	67 FR 3846	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.gov/tax_regs/reglist.html">http://www.irs.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-125626-01	Unit Livestock Price Method	02-04-02	67 FR 5074	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.ustreas.gov/tax_regs/reglist.html">http://www.irs.ustreas.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .
REG-120135-01	Definition of Agent for Certain Purposes	02-01-02	67 FR 4938	Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <a href="http://www.irs.ustreas.gov/tax_regs/reglist.html">http://www.irs.ustreas.gov/tax_regs/reglist.html</a> .	Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at <a href="http://www.irs.gov/regs">www.irs.gov/regs</a> .

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