

Excise Taxes; Definition of Highway Vehicle

Announcement 2002-82

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Extension of time for comments and requests for a public hearing.

SUMMARY: This document provides notice of an extension of time for submitting comments and requests for a public hearing concerning the notice of proposed rulemaking (REG-103829-99, 2002-27 I.R.B. 59) relating to the definition of a highway vehicle. This document extends the period for the submission of comments and requests for a public hearing to December 4, 2002.

DATES: Written or electronic comments and requests for a public hearing must be received by December 4, 2002.

ADDRESSES: Send submissions to: CC:ITA:RU (REG-103829-99), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:ITA:RU (REG-103829-99), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Alternatively, tax-

payers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs.

SUPPLEMENTARY INFORMATION:

On June 6, 2002, a notice of proposed rulemaking (REG-103829-99) was published in the **Federal Register** (67 FR 38913) relating to the definition of highway vehicle requesting submissions of comments and requests for a public hearing on September 4, 2002. The deadline for submitting comments and requests for a public hearing is extended to December 4, 2002.

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