

Section 1045 Application to Partnerships; Hearing

Announcement 2004-73

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change in date of public hearing; extension of time to submit outlines of oral comments.

SUMMARY: This document changes the date of the public hearing on the notice of proposed rulemaking (REG-150562-03, 2004-32 I.R.B. 175) that relates to the application of section 1045 of the Internal Revenue Code (Code) to partnerships and their partners. It also extends the time to submit outlines of oral comments for the hearing.

DATES: The public hearing originally scheduled for November 2, 2004, at 10 a.m. will be held November 9, 2004, at 10 a.m. Additional outlines of oral comments must be received by October 19, 2004.

ADDRESSES: The public hearing will be held in the Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC. Send submissions to: CC:PA:LPD:PR (REG-150562-03), Room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-150562-03), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC, or sent electronically, via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at www.regulations.gov (IRS and REG-150562-03).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Charlotte Chyr, (202) 622-3070, or Jian H. Grant, (202) 622-3050; concerning submissions, the hearing, and/or placement on the building access list to attend the hearing, Sonya M. Cruse of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration), at (202) 622-4693 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Backgrounds

A notice of proposed rulemaking and notice of public hearing, appearing in the

Federal Register on Thursday, July 15, 2004, (69 FR 42370), announced that a public hearing on the notice of proposed rulemaking relating to the application of section 1045 of the Internal Revenue Code (Code) to partnerships and their partners would be held on November 2, 2004, in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Subsequently, the date of the public hearing has been changed to November 9, 2004, at 10 a.m. in the IRS Auditorium. Outlines of oral comments must be received by October 19, 2004.

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