

INTERNAL REVENUE SERVICE

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CONEX-140884-02
CC:PSI:BI



Attention: [Redacted]

Dear [Redacted]:

We are responding to your letter dated July 23, 2002, concerning the depreciation limitations imposed on trucks and vans under section 280F of the Internal Revenue Code.

We appreciate your interest in this issue, and we hope the proposed regulations, when published, will address your concerns. [Redacted], of this office, informally discussed the project with [Redacted] on July 31, 2002. We understand your desire to have regulations that are in plain language, so that small business taxpayers are not unnecessarily burdened. We also understand your desire to have the regulations cover as many light trucks and vans used in business as possible. Once the proposed regulations are issued, they will be made available for public comment.

If we can be of further assistance on this matter, please contact me at (202) 622-3000 or [Redacted] at (202) 622-3110.

Sincerely,
HEATHER MALOY
Associate Chief Counsel
(Passthroughs and Special Industries)