



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

October 16, 2002

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CONEX-152407-02
CC:PSI:8

[REDACTED]

Dear [REDACTED]

I am responding to your inquiry dated September 17, 2002, on behalf of the farm families in your Congressional District. You are concerned that a proposed Internal Revenue Service regulation would subject mobile machinery equipment to federal excise taxes.

The regulation you are referring to is a notice of proposed rulemaking on the definition of a highway vehicle for federal excise tax purposes. This proposed rule appeared in the Federal Register on June 6, 2002 (copy enclosed).

I appreciate your concern in this matter. We will consider your comments before we finalize the proposed rule. If you have any questions, please contact me at [REDACTED]

Sincerely,

Associate Chief Counsel
(Passthroughs and Special Industries)

By:
Richard A. Kocak
Chief, Branch 8

Enclosure