

INTERNAL REVENUE SERVICE

January 9, 2003

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CONEX-167031-02
CC:PSI:B8

[REDACTED]

Dear [REDACTED]:

I appreciate your letter dated December 4, 2002, concerning the proposed IRS regulation (REG-103829-99) that would modify the definitions of "highway" and "nonhighway" vehicles for purposes of the excise tax on certain heavy vehicles. I assure you we will fully consider your comments and those from other concerned Congressional representatives and taxpayers before we make a final decision.

IRS Chief Counsel attorneys met with staff members of your [REDACTED] this past summer to discuss this issue in general. Additionally, to keep the Congress more fully apprised of our position and to foster an exchange of ideas and information, they also met with staff members of the [REDACTED]. These meetings provided an excellent opportunity to develop a better understanding of the problems our proposal is intended to address.

We look forward to continuing to work with you on this important issue. I have sent a similar letter to [REDACTED]. If you have any questions, please contact me, or Heather Maloy, Associate Chief Counsel (Passthroughs & Special Industries), at (202) 622-3000.

Sincerely,

Bob Wenzel
Acting Commissioner

January 9, 2003

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[REDACTED]

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Bob Wenzel
Acting Commissioner