

INTERNAL REVENUE SERVICE

January 9, 2003

Number: **INFO 2003-0030**
Release Date: 3/31/2003
Index No. 4481.00-00

CONEX-165759-02
CC:PSI:B8

[REDACTED]

Attention: [REDACTED]

Dear [REDACTED]:

I appreciate your letter dated December 2, 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 give your comments and suggestions on this issue our fullest consideration. We expect to receive additional comments at the hearing scheduled February 27, 2003.

IRS Chief Counsel attorneys met with [REDACTED] this past summer to discuss this issue in general. These meetings provided an excellent opportunity to develop a better understanding of the problems our proposal is intended to address and to foster an exchange of ideas and information. I would be happy to arrange for similar meetings with your staff. I also would be happy to meet with you. If you have any questions or would like to schedule a meeting, please contact me, or [REDACTED], Associate Chief Counsel (Passthroughs & Special Industries), at [REDACTED].

I appreciate your interest and input on this issue.

Sincerely,

Bob Wenzel
Acting Commissioner