

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1, 41, 48, and 145****[REG-103829-99 and REG-143321-02]****RIN 1545-AX10 and 1545-BB60****Excise Taxes; Definition of Highway Vehicle; Hearing and Information Reporting Relating to Taxable Stock Transactions; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Change of location of public hearings.

SUMMARY: This document changes the location of two public hearings on proposed regulations relating to the definition of a highway vehicle for purposes of various excise taxes and information reporting relating to taxable stock transactions.

DATES: The public hearings scheduled in room 4718 on Thursday, February 27, 2003 and Tuesday, March 25, 2003, respectively, are rescheduled to be held in the IRS Auditorium at 10 a.m.

FOR FURTHER INFORMATION CONTACT: Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Treena Garrett at (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of public hearing (REG-103829-99), that was published in the **Federal Register** on Monday, September 16, 2002 (67 FR 58346), announced that a public hearing on proposed regulations relating to the definition of a highway vehicle for purposes of various excise taxes under sections 4041 (fuel taxes), 4051 (retail tax on heavy vehicles), 4071 (tire tax) and sections 6421 and 6427 (fuel tax credits and refunds) of the Internal Revenue Service Code would be held on Thursday, February 27, 2003, beginning at 10 a.m. in room 4718 of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

A notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-143321-02), that was published in the **Federal Register** on Monday, November 18, 2002 (67 FR 69496) and Wednesday, November 27, 2002, announced that a public hearing on proposed regulations relating to information reporting relating to taxable stock transactions under sections 6043(c) and 6045 of the Internal Revenue Service Code would be held on Tuesday, March 25, 2003, beginning at 10 a.m. in room 4718 of the Internal

Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

The location of both public hearings has changed. The public hearing for REG-103829-99 and REG-143321-02 are being held in the Auditorium, beginning at 10 a.m., Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. Because of the controlled access restrictions, attendees are not admitted beyond the lobby on the Internal Revenue Service Building until 9:30 a.m. The IRS will prepare an agenda showing the scheduling of the speakers after the outlines are received from the persons testifying and make copies available free of charge at the hearing.

Cynthia E. Grigsby,*Chief, Regulations Unit, Associate Chief Counsel (Procedure and Administration).*

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BILLING CODE 4830-01-P**PENSION BENEFIT GUARANTY CORPORATION****29 CFR Parts 4000, 4003, 4007, 4010, 4011, 4022, 4041, 4041A, 4043, 4050, 4062, 4203, 4204, 4207, 4208, 4211, 4219, 4220, 4221, 4231, 4245, 4281, 4901, 4902, 4903 and 4907****RIN 1212-AA89****Rules on Filings, Issuances, Computation of Time, and Electronic Means of Record Retention****AGENCY:** Pension Benefit Guaranty Corporation.**ACTION:** Proposed rule.

SUMMARY: We propose, consistent with the Government Paperwork Elimination Act, to remove requirements from our regulations that might limit electronic filing with us or electronic issuances to others. The proposed rules will give us flexibility to keep pace with ever-changing technology. In addition, they simplify and consolidate our rules on what methods you may use to send us a filing or provide an issuance to someone other than us, on how to determine the date we treat you as having made your filing or provided your issuance, and on how to compute various periods of time (including those for filings with us and for issuances to third parties). Finally, they provide rules for maintaining records by electronic means.

DATES: Comments must be received by April 15, 2003.

ADDRESSES: Comments may be mailed to the Office of the General Counsel, Pension Benefit Guaranty Corporation,

1200 K Street, NW., Washington, DC 20005-4026, or delivered to Suite 340 at the above address. Comments also may be sent by Internet e-mail to reg.comments@pbgc.gov, or by fax to 202-326-4112. We will make all comments available on our Web site, <http://www.pbgc.gov>. Copies of comments also may be obtained by writing the PBGC's Communications and Public Affairs Department (CPAD) at Suite 240 at the above address or by visiting or calling CPAD during normal business hours (202-326-4040).

FOR FURTHER INFORMATION CONTACT:

Harold J. Ashner, Assistant General Counsel, or Thomas H. Gabriel, Attorney, Office of the General Counsel, PBGC, 1200 K Street, NW., Washington, DC 20005-4026; 202-326-4024. (For TTY/TDD users, call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4024.)

SUPPLEMENTARY INFORMATION: These proposed rules are part of our ongoing implementation of the Government Paperwork Elimination Act (GPEA) and are consistent with the Office of Management and Budget directive to remove regulatory impediments to electronic transactions. They address electronic means for filings with us, issuances to third parties, and recordkeeping. They build in the flexibility needed to allow us to continue to expand the availability of electronic options as technology advances. Under the proposal, much of the detailed information on permitted electronic means will be on our Web site, <http://www.pbgc.gov>, which will be updated from time to time.

The proposed rules make it easier for you to make a filing or provide an issuance on time by treating most types of submissions as filed or issued on the date sent (provided you meet certain requirements) rather than on the date received. In addition, under the proposal, the rules are easier to use—they are simpler, more uniform, and appear together in a single part of the regulations. The proposal makes similar simplifying changes to the rules for computing periods of time.

Under this proposal, our filing, issuance, computation-of-time, and electronic record-retention rules are consolidated in new subparts A through E of part 4000.

- New subpart A tells you what methods you may use for sending a filing to us. These new rules will apply to any filing with us under our regulations where the particular regulation calls for their application. For these purposes, we treat any payment to us under our regulations as a filing.