OFFICE OF
CHIEF COUNSEL

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

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[redacted]

I am responding to your inquiry dated September 11, 2002, on behalf of your constituents who are concerned about the affect of a proposed Internal Revenue Service rule on the concrete pumping industry.

The tax rule 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 constituents' 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