New Revision of Publication 551, *Basis of Assets*

Announcement 2002-61

Publication 551, revised May 2002, is now available from the Internal Revenue Service. It replaces the December 2000 revision.

This publication provides information on determining your basis in property.

You can get a copy of this publication by calling 1–800–TAX-FORM (1–800–829–3676). You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address. The publication is also available

on the IRS Internet web site at www.irs.gov.