

[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-115420-18]

RIN 1545-BP03

Investing in Qualified Opportunity Funds; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document announces a public hearing on proposed regulations concerning investing in qualified opportunity funds (QOF).

DATES: The public hearing is scheduled for February 14, 2019 at 10 a.m. The public comment period for these regulations expired on December 28, 2018. The notice of proposed rulemaking and notice of hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be discussed. The outlines of topics to be discussed were due by December 28, 2018.

ADDRESSES: The public hearing is being held in the Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Erika Reigle, Office of Associate Chief Counsel (Income Tax and Accounting) at (202) 317-7006 (not a toll-free number); concerning information, the hearing and/or to be

placed on the building access list to attend the hearing, Regina Johnson at (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Monday, October 29, 2018 (83 FR 54279) announced that a public hearing was scheduled for January 10, 2019 at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC. The subject of the public hearing contains proposed regulations that provide guidance under new section 1400Z-2 of the Internal Revenue Code (Code) relating to gains that may be deferred as a result of a taxpayer's investment in a qualified opportunity fund (QOF).

The public comment period for these regulations expired on December 28, 2018. The notice of proposed rulemaking and notice of hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be discussed. The outlines of topics to be discussed were due by December 28, 2018. Because of the government shutdown the public hearing scheduled for January 10, 2019 at 10:00 a.m. was not held and is rescheduled for February 14, 2019.

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