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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-105600-18]

RIN 1545-BO62

Guidance Related to the Foreign Tax Credit, Including Guidance Implementing Changes Made by the Tax Cuts and Jobs Act; Notice of 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 guidance related to the Foreign Tax Credit, including guidance implementing changes made by the Tax Cuts and Jobs Act.

DATES: The public hearing is scheduled for Thursday, March 14, 2019, at 10 a.m. The public comment period for these regulations ended on February 5, 2019. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Friday, March 8, 2019.

ADDRESSES: The public hearing is being held in the IRS 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.

Send Submissions to CC:PA:LPD:PR (REG-105600-18), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-

delivered Monday through Friday to CC:PA:LPD:PR (REG-105600-18), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (IRS REG-105600-18).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Jeffrey P. Cowan, Office of Associate Chief Counsel (International) at (202) 317-4924 (not a toll-free number); concerning information on the hearing Regina Johnson at (202) 317-6901 (not toll-free numbers) and/or to be placed on the building access list to attend the hearing, email Regina.L.Johnson@IRSCOUNSEL.TREAS.GOV).

SUPPLEMENTARY INFORMATION: The notice of proposed rulemaking appeared in the **Federal Register** on Friday, December 7, 2018 (83 FR 63200). The subject of the public hearing concerns proposed regulations that provide guidance related to the Foreign Tax Credit, including guidance implementing changes made by the Tax Cuts and Jobs Act. The public comment period for these regulations ended on February 5, 2019.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by February 5, 2019, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Friday, March 8, 2019.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or by contacting the Publications and Regulations Branch at (202) 317-6901 (not a toll-free number) or emailing Regina.L.Johnson@IRSCOUNSEL.TREAS.GOV).

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the “FOR FURTHER INFORMATION CONTACT” section of this document.

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