



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG-104352-18]

RIN 1545-BO53

Rules Regarding Certain Hybrid Arrangements; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations to implement sections of the Internal Revenue Code regarding hybrid dividends and certain amounts paid or accrued in hybrid transactions or with hybrid entities, and to provide rules under the Code to prevent the same deduction from being claimed under the tax laws of both the United States and a foreign country.

DATES: The public hearing, originally scheduled for March 20, 2019 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Regina Johnson, Publications and Regulations Specialist at (202) 317- 6901 (not a toll-free number).

ADDRESSES: The cancelled hearing was originally scheduled to be held at the Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224.

SUPPLEMENTAL INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Friday, March 8, 2019 (8 FR 8488) announced that a public hearing was scheduled March 20, 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 is under sections 245, 267, 1503, and 7701 of the Internal Revenue Code.

This document cancels a public hearing on proposed regulations to implement sections 245A(e) and 267A of the Internal Revenue Code (Code) rules regarding hybrid dividends and certain amounts paid or accrued in hybrid transactions or with hybrid entities, and to provide rules under sections 1503(d) and 7701 of the Code to prevent the same deduction from being claimed under the tax laws of both the United States and a foreign country. The public comment period for these regulations expired on March 15, 2019.

The notice of proposed rulemaking and notice of hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be discussed. The outline of topics to be discussed was due by March 15, 2019. As of March 15, 2019, no one has requested to speak. Therefore, the public hearing scheduled for March 20, 2019 at 10 a.m. is cancelled.

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