



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-130700-14]

RIN 1545-BM41

Classification of Cloud Transactions and Transactions Involving Digital Content; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations regarding the classification of cloud transactions for purposes of the international provisions of the Internal Revenue Code. These proposed regulations also modify the rules for classifying transactions involving computer programs, including by applying the rules to transfers of digital content.

DATES: The public hearing is being held on Tuesday, February 11, 2020, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Friday, January 31, 2020. If no outlines are received by January 31, 2020, the public hearing will be cancelled.

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-130700-14), 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-130700-14), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-130700-14).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations Robert Z. Kelley, (202) 317-6939; concerning submissions of comments, 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) or fdms.database@irscounsel.treas.gov.

SUPPLEMENTARY INFORMATION:

The subject of the public hearing is the notice of proposed rulemaking (REG-130700-14) that was published in the *Federal Register* on Wednesday, August 14, 2019 (84 FR 40317).

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 November 12, 2019, must also submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Friday, January 31, 2020.

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).

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.

Martin V. Franks,

Branch Chief,

Publications and Regulations Branch,

Legal Processing Division,

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(Procedure and Administration).

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