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[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-140280-09]

RIN 1545-BK16

Tax Return Preparer Penalties Under Section 6695; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

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

SUMMARY: This document cancels a public hearing on notice of proposed rulemaking and notice of public hearing (REG-140280-09) that would modify existing regulations related to the tax return preparer penalties under section 6695 of the Internal Revenue Code.

DATES: The public hearing, originally scheduled for November 7, 2011 at 10 a.m., is cancelled.

FOR FURTHER INFORMATION CONTACT: Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at Richard.A.Hurst@irscounsel.treas.gov.

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Tuesday, October 11, 2011 (76 FR 62689) announced that a public hearing was scheduled for November 7, 2011, beginning at 10 a.m. in the auditorium of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 6695 of the Internal Revenue Code.

The public comment period for a notice of proposed rulemaking expires on November 10, 2011. Outlines of topics to be discussed at the hearing were due on November 1, 2011. A notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of November 2, 2011, no one has requested to speak.

Therefore, the public hearing scheduled for November, 7, 2011 is cancelled.

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