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[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-113738-12]

RIN 1545-BK94

Amendment of Prohibited Payment Option Under Single-Employer Defined Benefit Plan of Plan Sponsor in Bankruptcy; 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 under section 411(d)(6) of the Internal Revenue Code. The proposed regulations provide guidance under the anti-cutback rules of section 411(d)(6) of the Internal Revenue Code, which generally prohibit plan amendments eliminating or reducing accrued benefits, early retirement benefits, retirement-type subsidies, and optional forms of benefit under qualified retirement plans.

DATES: The public hearing, originally scheduled for August 24, 2012 at 10 a.m. is cancelled

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622-7180 (not a toll-free number).

SUPPLEMENTAL INFORMATION: A notice of proposed rulemaking and a notice of public hearing that appeared in the **Federal Register** on Thursday, June 21, 2012 (77 FR 37349) announced that a public hearing was scheduled for August 24, 2012, at 10 a.m. in

the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW.
Washington, DC. The subject of the public hearing was under the sections 411(d)(6) of
the Internal Revenue Code.

The public comment period for these regulations expired on August 16, 2012. The
notice of proposed rulemaking and notice of public hearing instructed those interested in
testifying at the public hearing to submit a request to speak and an outline of the topics to
be addressed. The public hearing scheduled for August 24, 2012, is cancelled.

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