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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-120282-10]

RIN 1545-BJ56

Dividend Equivalents From Sources Within the United States; 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 that provides guidance to nonresident alien individuals and foreign corporations that hold certain financial products providing for payments that are contingent upon or determined by reference to U.S. source dividend payments and to withholding agents.

DATES: The public hearing originally scheduled for April 11, 2014 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) 317-6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A withdrawal notice of proposed rulemaking, notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Thursday, December 5, 2013 (78 FR 73128) announced that a public hearing was scheduled for April 11, 2014, at 10 a.m. in the IRS Auditorium, Internal Revenue

Building, 1111 Constitution Avenue, NW. Washington, DC. The subject of the public hearing is under section 871(m) of the Internal Revenue Code.

The public comment period for these regulations expired on March 5, 2014. The withdrawal notice of proposed rulemaking, 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 by March 5, 2014. As of Wednesday, March 19, 2014, no one has requested to speak. Therefore, the public hearing scheduled for April 11, 2014, is cancelled.

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