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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-105600-18]

RIN 1545-BO62

Guidance Related to the Foreign Tax Credit, Including Guidance Implementing Changes Made by the Tax Cuts and Jobs Act; Cancellation of Hearing

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 concerning guidance related to the Foreign Tax Credit, including guidance implementing changes made by the Tax Cuts and Jobs Act.

DATES: The public hearing, originally scheduled for Thursday, March 14, 2019 at 10:00 a.m. is cancelled.

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

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Jeffrey P. Cowan, Office of Associate Chief Counsel (International) at (202) 317-4924 (not a toll-free number); concerning information on the cancelled hearing Regina Johnson at (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The notice of proposed rulemaking appeared in the **Federal Register** on Friday, December 7, 2018 (83 FR 63200). The notice of hearing appeared in the Federal Register on Friday, March 1, 2018 (84 FR 6988). The subject of the public hearing concerned proposed regulations that provide guidance related to the Foreign Tax Credit, including guidance implementing changes made by the Tax Cuts and Jobs Act. The public comment period for these regulations ended on Tuesday, February 5, 2019.

The 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 Friday, March 8, 2019. As of March 8, 2019, no one has requested to speak. Therefore, the public hearing scheduled for Thursday, March 14, 2019 at 10:00 a.m. is cancelled.

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(Procedure and Administration).

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