



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-100814-19]

RIN 1545-BP23

Meals and Entertainment Expenses under Section 274; 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 provide guidance under section 274 of the Internal Revenue Code (Code) regarding certain statutory amendments made to section 274 by 2017 legislation.

DATES: The public hearing, originally scheduled for April 29, 2020 at 10:00 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Regina Johnson of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 317- 5177 (not a toll-free number) or at [fdms.database@irsounsel.treas.gov](mailto:fdms.database@irsounsel.treas.gov).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Friday, March 6, 2020 (85 FR 13118) announced that a public hearing was scheduled for April 29, 2020 at 10:00 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW,

Washington, DC. The subject of the public hearing is under section 274 of the Internal Revenue Code.

The public comment period for these regulations expired on April 13, 2020. The notice of proposed rulemaking and 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 April 13, 2020. As of April 13, 2020, no one has requested to speak. Therefore, the public hearing scheduled for April 29, 2020 at 10:00 a.m. is cancelled.

Martin V. Franks  
Branch Chief  
Publications and Regulations Branch  
Legal Processing Division  
Associate Chief Counsel

[FR Doc. 2020-08200 Filed: 4/20/2020 8:45 am; Publication Date: 4/21/2020]