



## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

#### **[REG-100956-19]**

#### **RIN 1545-BP16**

### **Source of Income from Certain Sales of Personal Property; Hearing**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Proposed rule; notice of hearing.

**SUMMARY:** This document provides a notice of public hearing on proposed regulations modifying the rules for determining the source of income from sales of inventory produced within the United States and sold without the United States or vice versa.

**DATES:** The public hearing is being held on Wednesday, June 3, 2020, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Wednesday, May 20, 2020. If no outlines are received by May 20, 2020, the public hearing will be cancelled.

**ADDRESSES:** The public hearing is being held by teleconference. Individuals who want to testify (by telephone) at the public hearing must send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number [REG-100956-19] and the word TESTIFY. For example, the subject line may say: Request to TESTIFY at Hearing for REG-100956-19. The email should also

include a copy of the speaker's public comments and outline of topics. The email must be received by May 20, 2020.

Individuals who want to attend (by telephone) the public hearing must also send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number [REG-100956-19] and the word ATTEND. For example, the subject line may say: Request to ATTEND Hearing for REG-100956-19. The email requesting to attend the public hearing must be received by 5:00 P.M. two (2) business days before the date that the hearing is scheduled.

The telephonic hearing will be made accessible to people with disabilities. To request special assistance during the telephonic hearing please contact the Publications and Regulations Branch of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred) or by telephone at (202) 317-5177 (not a toll-free number) at least three (3) days prior to the date that the telephonic hearing is scheduled.

Any questions regarding speaking at or attending a public hearing may also be emailed to [publichearings@irs.gov](mailto:publichearings@irs.gov).

Send outline submissions electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-100956-19).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Brad McCormack, (202) 317-6911; concerning submissions of comments, the hearing and/access code to attend the hearing by teleconferencing, Regina Johnson at (202) 317-5177 (not toll-free numbers) or

publichearings@irs.gov, If emailing please put Attend, Testify, or Agenda Request and [REG-100956-19] in the email subject line.

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking REG-100956-19 that was published in the *Federal Register* on Monday, December 30, 2019, 84 FR 71836.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments telephonically at the hearing that submitted written comments by February 28, 2020, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by May 20, 2020.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, on Regulations.gov, search IRS and REG-100956-19, or by emailing your request to publichearings@irs.gov. Please put “REG-100956-19 Agenda Request” in the subject line of the email.

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