



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-109348-22]

RIN 1545-BQ69

Identification of Monetized Installment Sale Transactions as Listed Transactions; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of a notice of public hearing on a proposed rulemaking and notice of public hearing.

SUMMARY: This document cancels a public hearing on proposed regulations that would identify monetized installment sale transactions and substantially similar transactions as listed transactions, a type of reportable transaction.

DATES: The public hearing scheduled for October 12, 2023, at 10 a.m. ET is cancelled.

FOR FURTHER INFORMATION CONTACT: Vivian Hayes of the Publications and Regulations Branch, Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and a notice of public hearing that appeared in the **Federal Register** on August 4, 2023 (88 FR 51756) announced that a public hearing being held in person and by teleconference was scheduled for October 12, 2023, at 10 a.m. ET. The subject of the public hearing is under 26 CFR part 1.

The public comment period for these regulations expired on October 3, 2023. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to testify and an outline of the topics to be addressed. We

did not receive a request to testify at the Public Hearing. Therefore, the public hearing scheduled for October 12, 2023, at 10 a.m. ET is cancelled.

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