



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-116017-24]

RIN 1545-BR36

Administrative Requirements for an Election To Exclude Applicable Unincorporated Organizations From the Application of Subchapter K; 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 contains proposed regulations that would provide certain administrative requirements for unincorporated organizations taking advantage of modifications to the rules governing elections to be excluded from the application of partnership tax rules.

DATES: The public hearing scheduled for February 7, 2025, at 10 a.m. Eastern Standard Time (EST) is cancelled.

FOR FURTHER INFORMATION CONTACT: Martina Greene of the Publications and Regulations Section, 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 November 20, 2024 (89 FR 91617) announced that a public hearing being held in person and by teleconference was scheduled for February 7, 2025, at 10 a.m. EST. The subject of the public hearing is under 26 CFR Part 1.

The public comment period for these regulations expired on January 21, 2025. 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 February 7, 2025, at 10 a.m. EST is cancelled.

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