



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### [REG-105479-18]

#### RIN 1545-BO61

### Previously Taxed Earnings and Profits and Related Basis Adjustments

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

**ACTION:** Notice of proposed rulemaking; reopening of comment period.

**SUMMARY:** This document reopens the period to submit comments for a notice of proposed rulemaking (REG-105479-18), which was published in the **Federal Register** on Monday, December 2, 2024. The proposed regulations address previously taxed earnings and profits of foreign corporations and related basis adjustments. The proposed regulations affect foreign corporations with previously taxed earnings and profits and their shareholders.

**DATES:** The comment period to submit written or electronic comments for the notice of proposed rulemaking, REG-105479-18, 89 FR 95362 (December 2, 2024) is reopened until July 14, 2025.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG-105479-18) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comments submitted to the IRS's public docket. Send paper submissions to: CC:PA:01:PR (REG-105479-18), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC

20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Elena M. Madaj at (202) 317-3576; concerning submissions of comments, the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and request for comments that appeared in the Federal Register on Monday, December 2, 2024 (89 FR 95362) announced that written or electronic comments must be received by March 3, 2025. Comments requested more time to submit comments on the proposed regulations. To give all interested parties an additional opportunity to comment on the proposed regulations, the period of time to submit comments has been reopened. Comments must be received by July 14, 2025. No request for a public hearing on the proposed regulations was received before the closing of the initial comment period on March 3, 2025. Accordingly, there will not be a public hearing scheduled in connection with the notice of proposed rulemaking (REG-105479-18).

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