



[4830-01-p]

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; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

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

SUMMARY: This document cancels a public hearing on proposed regulations regarding previously taxed earnings and profits of foreign corporations and related basis adjustments.

DATES: The public hearing scheduled for October 2, 2025, at 10 a.m. Eastern Standard Time (EST) is cancelled.

ADDRESSES: See public comments submitted electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> by searching IRS and REG-105479-18.

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 appeared in the **Federal Register** on December 2, 2024 (89 FR 95362) and a notice of proposed rulemaking and reopening of comment period appeared in the **Federal Register** on May 16, 2025 (90 FR 20977). The public hearing on the proposed rulemaking, announced in the **Federal Register** on September 8, 2025 (90 FR 43165) is cancelled.

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