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IRS Cancels Hearing on Proposed Regs on Arbitrage Rebate Overpayments on Tax-Exempt Bonds.

The IRS has canceled the February 5 public hearing on proposed regulations (REG-148812-11) that provide guidance on the recovery of overpayments of arbitrage rebate on tax-exempt bonds and other tax-advantaged bonds. No one asked to speak at the hearing.

Arbitrage Rebate Overpayments on Tax-Exempt Bonds;

Hearing Cancellation

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-148812-11]

RIN 1545-BK80

AGENCY: Internal Revenue Service (IRS), Treasury

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

SUMMARY: This document cancels a public hearing on proposed regulations that provide guidance on the recovery of overpayments of arbitrage rebate on tax-exempt bonds and other tax-advantaged bonds.

DATES: The public hearing originally scheduled for February 5, 2014 at 2 p.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622-7180 (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 Monday, September 16, 2013 (78 FR 56841) announced that a public hearing was scheduled for February 5, 2014, at 2 p.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW. Washington, DC. The subject of the public hearing is under section 148 of the Internal Revenue Code.

The public comment period for these regulations expired on December 16, 2013. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of January 17, 2014, no one has requested to speak. Therefore, the public hearing scheduled for February 5, 2014 at 2 p.m. is cancelled.

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