

Subtitle A (sections 1471 through 1474) of the Internal Revenue Code of 1986.

DATES: The public hearing originally scheduled for June 24, 2014 at 10 a.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) 317-6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking by cross-reference to temporary regulations and a notice of public hearing that appeared in the **Federal Register** on Thursday, March 6, 2014 (79 FR 12868) announced that a public hearing was scheduled for June 24, 2014, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. The subject of the public hearing is under sections 1471 through 1474 of the Internal Revenue Code.

The public comment period for these regulations expired on May 5, 2014. 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 May 14, 2014, no one has requested to speak. Therefore, the public hearing scheduled for June 24, 2014 at 10 a.m. is cancelled.

Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-136984-12]

RIN 1545-BL21

Section 752 and Related Party Rules

Correction

In proposed rule document 2013-29420, appearing on pages 76092 through 76096 in the issue of Monday, December 16, 2013, make the following correction:

On page 76094, in the second column, on the tenth line, insert the following:

D. Special Rule Where Entity Structured To Avoid Related Person Status

Section 1.752-4(b)(2)(iv) provides special rules for when an entity is structured to avoid related person status. The proposed regulations do not propose any changes to these rules. However, as a result of other changes made to simplify the organization of § 1.752-4, the rules in § 1.752-4(b)(2)(iv) are now in § 1.752-4(b)(4) of the proposed regulations. In addition, the example in § 1.752-4(b)(2)(iv)(C) is now *Example 5* under § 1.752-4(b)(5) of the proposed regulations.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 31, and 301

[REG-134361-12]

RIN 1545-BL17

Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revision of Information Reporting and Backup Withholding Regulations; Hearing Cancellation

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 relating to the withholding of tax on certain U.S. source income paid to foreign persons, information reporting and backup withholding with respect to payments made to certain U.S. persons, portfolio interest treatment for nonresident alien individuals and foreign corporations, and requirements for certain claims for refund or credit of income tax made by foreign persons.

DATES: The public hearing originally scheduled for June 24, 2014 at 10 a.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) 317-6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking by cross-reference to temporary regulations and a notice of public hearing that appeared in the **Federal Register** on Thursday, March 6, 2014 (79 FR 12880) announced that a public hearing was scheduled for

June 24, 2014, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. The subject of the public hearing is under sections 871, 1441, 1461, 6041, 6042, 6045, and 6049 of the Internal Revenue Code.

The public comment period for these regulations expired on May 5, 2014. The notice of proposed rulemaking by cross-reference to temporary regulations 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 May 14, 2014, no one has requested to speak. Therefore, the public hearing scheduled for June 24, 2014 at 10 a.m. is cancelled.

Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

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DEPARTMENT OF EDUCATION

34 CFR Chapter III

[Docket ID ED-2014-OSERS-0023; CFDA Number: 84.133A-10]

Proposed Priority—National Institute on Disability and Rehabilitation Research—Improving Methods of Evaluating Return on Investment for the State Vocational Rehabilitation Services Program

AGENCY: Office of Special Education and Rehabilitative Services, Department of Education.

ACTION: Proposed priority.

SUMMARY: The Assistant Secretary for Special Education and Rehabilitative Services proposes a priority under the Disability and Rehabilitation Research Projects and Centers Program administered by the National Institute on Disability and Rehabilitation Research (NIDRR). Specifically, this notice proposes a priority for a Disability and Rehabilitation Research Project (DRRP) on Improving Methods of Evaluating Return on Investment for the State Vocational Rehabilitation (VR) Services Program. The Assistant Secretary may use this priority for competitions in fiscal year (FY) 2014 and later years. We take this action to focus research attention on areas of national need. We intend this priority to contribute to improved employment outcomes for individuals with disabilities.