

- 1. Removing *Example 2*;
- 2. Designating *Examples 1* and *3* as paragraphs (i)(4)(i) and (ii), respectively; and
- 3. In the heading for newly designated paragraph (i)(4)(ii), removing “3” and adding “2” in its place.

§ 1.6655–0 [Amended]

■ **Par. 6.** Section 1.6655–0 is amended by removing the entries for § 1.6655–2(f)(3)(i) and (f)(3)(i)(A) and redesignating the entry for § 1.6655–2(f)(3)(i)(B) as § 1.6655–2(f)(3)(i).

§ 1.6655–2 [Amended]

■ **Par. 7.** Section 1.6655–2 is amended by removing paragraphs (f)(3)(i) heading and (f)(3)(i)(A) and redesignating (f)(3)(i)(B) as (f)(3)(i).

■ **Par. 8.** Section 1.6655–6 is amended in paragraph (c) by:

- 1. Revising the heading and introductory text;
- 2. Removing *Example 1*;
- 3. Designating *Example 2* as paragraph (c)(1) and revising the heading of newly designated paragraph (c)(1); and
- 3. Adding a reserved paragraph (c)(2).

The revisions read as follows:

§ 1.6655–6 Methods of accounting.

* * * * *

(c) *Example.* The following example illustrates the rules of this section:

(1)

Example. * * *

* * * * *

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 9.** Add an authority citation for part 602 to read as follows:

Authority: 26 U.S.C. 7805.

§ 602.101 [Amended]

■ **Par. 10.** Section 602.101 is amended by removing the entry for § 1.451–5 and the parenthetical authority citation at the end of the section.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG–104266–18]

RIN 1545–BO12

Guidance Regarding the Transition Tax Under Section 965 and Related Provisions; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations relating to section 965 of the Internal Revenue Code as amended by the Tax Cuts and Jobs Act, which was enacted on December 22, 2017.

DATES: The public hearing is being held on Monday, October 22, 2018, at 10 a.m. The IRS must receive speakers’ outlines of the topics to be discussed at the public hearing by Tuesday, October 16, 2018.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG–104226–18), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG–104226–18), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG–104226–18).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Leni C. Perkins (202) 317–6934; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Regina Johnson at (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG–104226–18) that was published in the *Federal Register* on Thursday, August 9, 2018 (83 FR 39514).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish

to present oral comments at the hearing that submitted written comments by October 9, 2018, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Tuesday, October 16, 2018.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or by contacting the Publications and Regulations Branch at (202) 317–6901 (not a toll-free number).

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

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 VI

[Docket ID ED–2018–OPE–0076]

RIN 1840–AD36, 1840–AD37, 1840–AD38, 1840–AD40, 1840–AD44

Negotiated Rulemaking Committee; Negotiator Nominations and Schedule of Committee Meetings—Accreditation and Innovation

AGENCY: Office of Postsecondary Education, Department of Education.

ACTION: Intent to establish negotiated rulemaking committee.

SUMMARY: We announce our intention to establish one negotiated rulemaking committee to prepare proposed regulations for the Federal Student Aid programs authorized under title IV of the Higher Education Act of 1965, as amended (HEA). The committee will include representatives of organizations or groups with interests that are significantly affected by the subject matter of the proposed regulations. We request nominations for individual negotiators who represent key stakeholder constituencies for the issues to be negotiated to serve on the committee, and we set a schedule for committee meetings. We also announce