

(1) [The text of proposed § 1.42–19(c)(1) is the same as the text of § 1.42–19T(c)(1) in the final and temporary rule published elsewhere in this issue of the **Federal Register**].

(2) [The text of proposed § 1.42–19(c)(2) is the same as the text of § 1.42–19T(c)(2) in the final and temporary rule published elsewhere in this issue of the **Federal Register**].

(3) \* \* \*

(iv) [The text of proposed § 1.42–19(c)(3)(iv) is the same as the text of § 1.42–19T(c)(3)(iv) in the final and temporary rule published elsewhere in this issue of the **Federal Register**].

(4) [The text of proposed § 1.42–19(c)(4) is the same as the text of § 1.42–19T(c)(4) in the final and temporary rule published elsewhere in this issue of the **Federal Register**].

(d) \* \* \*

(2) [The text of proposed § 1.42–19(d)(2) is the same as the text of § 1.42–19T(d)(2) in the final and temporary rule published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(f) [The text of proposed § 1.42–19(f) is the same as the text of § 1.42–19T(f) in the final and temporary rule published elsewhere in this issue of the **Federal Register**].

**Douglas W. O'Donnell,**  
Deputy Commissioner for Services and Enforcement.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG–125693–19]

RIN 1545–BP72

### Resolution of Federal Tax Controversies by the Independent Office of Appeals; Correction

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

**ACTION:** Correction to a notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking and notice of public hearing (REG–125693–19) that were published in the **Federal Register** on Tuesday, September 13, 2022. The proposed regulations are related to the IRS Independent Office of Appeals' resolution of Federal tax controversies without litigation and related to

requests for referral to that office following the issuance of a notice of deficiency to a taxpayer by the IRS.

**DATES:** Written or electronic comments are still being accepted and must be received by November 14, 2022. Requests to speak and outlines of topics to be discussed at the public hearing scheduled for November 29, 2022, at 10 a.m. EST must be received by November 14, 2022.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (indicate IRS and REG–125693–19) 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 comment to its public docket. Send paper submissions to: CC:PA:LPD:PR (REG–125693–19), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning this correction, Keith L. Brau at (202) 317–5437; concerning submissions of comments and outlines of topics for the public hearing, Regina Johnson, (202) 317–6901 (not toll-free numbers) or [publichearings@irs.gov](mailto:publichearings@irs.gov).

### SUPPLEMENTARY INFORMATION:

#### Background

The notice of proposed rulemaking and notice of public hearing that are the subject of this document are under section 7803(e) of the Internal Revenue Code.

#### Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of hearing (REG–125693–19), which were the subject of FR Doc. 2022–19662, published September 13, 2022, at 87 FR 55934, are corrected as follows:

On page 55951, in § 301.7803–2, the third column, the third and fourth lines of paragraph (h) are corrected to read “by Appeals made on or after [Date 30 days after a Treasury Decision finalizing these rules is published in the **Federal Register**].

**Oluwafunmilayo A. Taylor,**

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

[FR Doc. 2022–21826 Filed 10–11–22; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

### 38 CFR Part 21

RIN 2900–AR56

### 85/15 Rule Calculations, Waiver Criteria, and Reports

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Proposed rule.

**SUMMARY:** The Department of Veterans Affairs (VA) is proposing to amend its educational assistance regulations by eliminating the four 85/15 rule calculation exemptions for students in receipt of certain types of institutional aid. Currently, VA regulations provide exceptions that allow certain categories of students to be considered “non-supported” for purposes of the 85/15 rule notwithstanding their receipt of institutional aid. VA is proposing to eliminate these exceptions, thus clarifying the types of scholarships that educational institutions must include in their calculations of “supported” students. Also, VA is proposing to revise the criteria that shall be considered by the Director of Education Service when granting an 85/15 rule compliance waiver. Lastly, VA is proposing to amend the timeline for certain educational institutions’ submission of 85/15 compliance reports.

**DATES:** Comments must be received on or before December 12, 2022.

**ADDRESSES:** Comments may be submitted through

[www.Regulations.gov](http://www.Regulations.gov). Comments should indicate that they are submitted in response to “RIN 2900–AR56(P)—Amendments to 85/15 Rule Calculations, Waiver Criteria, and Reports.” Comments received will be available at [regulations.gov](http://regulations.gov) for public viewing, inspection, or copies.

#### FOR FURTHER INFORMATION CONTACT:

Cheryl Amitay, Chief, Policy and Regulation Development Staff (225B), Chief of Policy & Regulations, Education Service, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 461–9800. (This is not a toll-free number.)

**SUPPLEMENTARY INFORMATION:** The 85/15 rule (38 U.S.C. 3680A(d); 38 CFR 21.4201(a)) prohibits the Department of Veterans Affairs (VA) from paying educational assistance benefits to any new students once “more than 85 percent of the students enrolled in the [program of education] are having all or part of their tuition, fees, or other charges paid to or for them by the educational institution or by the Department of Veterans Affairs.” 38