

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 301**

[REG–105128–23]

RIN 1545–BQ72

Rules Regarding Dual Consolidated Losses and the Treatment of Certain Disregarded Payments; Hearing**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking; public hearing.

SUMMARY: This document provides a notice of public hearing on the proposed rule (REG–105128–23) that was published in the **Federal Register** on Wednesday, August 7, 2024. The proposed regulations relate to certain issues arising under the dual consolidated loss rules, including the effect of intercompany transactions and items arising from stock ownership in calculating a dual consolidated loss. The proposed regulations also address the application of the dual consolidated loss rules to certain foreign taxes that are intended to ensure that multinational enterprises pay a minimum level of tax, including exceptions to the application of the dual consolidated loss rules with respect to such foreign taxes. Finally, the proposed regulations include rules regarding certain disregarded payments that give rise to losses for foreign tax purposes.

DATES: The public hearing is scheduled to be held on November 22, 2024, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of topics to be discussed at the public hearing by November 14, 2024. If no outlines are received by November 14, 2024, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. Participants may alternatively testify or attend the hearing by telephone.

Send an outline of topic submissions electronically via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–105128–23). Send paper

submissions to CC:PA:01:PR (REG–105128–23), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Andrew L. Wigmore at (202) 317–5443; concerning the submission of requests to testify, the hearing, the access code to attend the hearing by phone, or to be placed on the building access list to attend the public hearing, contact the Publications and Regulations Section at (202) 317–6901 (not a toll-free number), or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG–105128–23) that was published in the **Federal Register** on Wednesday, August 7, 2024 (89 FR 64750).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by November 14, 2024.

A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing and via the Federal eRulemaking Portal (<https://www.Regulations.gov>) under the title of Supporting & Related Material. If no outline of the topics to be discussed at the hearing is received by November 14, 2024, the public hearing will be cancelled. If the public hearing is cancelled, a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who want to testify in person at the public hearing must send an email to publichearings@irs.gov to have your legal name added to the building access list. The subject line of the email must contain the regulation number REG–105128–23 and the language “TESTIFY In Person.” For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG–105128–23.

Individuals who want to testify by telephone at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–105128–23 and the language “TESTIFY Telephonically.” For example, the subject line may say: Request to

TESTIFY Telephonically at Hearing for REG–105128–23.

Individuals who want to attend the public hearing in person without testifying must also send an email to publichearings@irs.gov to have your legal name added to the building access list. The subject line of the email must contain the regulation number REG–105128–23 and the language “ATTEND In Person.” For example, the subject line may say: Request to ATTEND In Person for REG–105128–23. Requests to attend the public hearing must be received by 5:00 p.m. ET on November 19, 2024. The hearing will be made accessible to people with disabilities. Requests for special assistance during the hearing must be received by 5:00 p.m. ET on November 18, 2024.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–105128–23 and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–105128–23. Requests to attend the public hearing must be received by 5:00 p.m. ET on November 19, 2024.

Any questions regarding speaking at or attending the public hearing may also be emailed to publichearings@irs.gov.

Oluwafunmilayo Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration).

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BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS**38 CFR Part 1**

RIN 2900–AS18

Extending Deadline for Debtor To Request a Waiver**AGENCY:** Department of Veterans Affairs.**ACTION:** Proposed rule.

SUMMARY: The Department of Veterans Affairs proposes to amend the time period that a debtor has to request a waiver from 180 days to one year. This action is necessary because the Cleland Dole Act, which was signed into law December of 2022, gives a debtor up to one year to request a waiver. This rulemaking would go into effect December 2024 in accordance with section 254 of the Cleland Dole Act.