



This document is scheduled to be published in the Federal Register on 09/28/2015 and available online at <http://federalregister.gov/a/2015-24568>, and on FDsys.gov

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-132634-14]

RIN 1545-BM43

Qualifying Income from Activities of Publicly Traded Partnerships with Respect to Minerals or Natural Resources; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of public hearing on proposed regulations relates to section 7704(d)(1)(E) of the Internal Revenue Code relating to qualifying income from exploration, development, mining or production, processing, refining, transportation, and marketing of minerals or production, processing, refining, transportation, and marketing of minerals or natural resources.

DATES: The public hearing is being held on Tuesday, October 27, 2015, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the public hearing by Wednesday, October 7, 2015.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC 20224.

Send Submissions to CC:PA:LPD:PR (REG-132634-14),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-132634-14), Couriers Desk, Internal

Revenue Service, 1111 Constitution Avenue, NW., Washington, DC or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS-2015-0021).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Caroline E. Hay (202) 317-5279; 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-132634-14) that was published in the **Federal Register** on Wednesday, May 6, 2015 (73 FR 25970). 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 August 4, 2015 must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Wednesday, October 7, 2015.

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 in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue, entrance, of 1111 Constitution Avenue, NW, Washington, DC.

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,
Associate Chief Counsel
(Procedure and Administration).

BILLING CODE 4830-01-P

[FR Doc. 2015-24568 Filed: 9/25/2015 08:45 am; Publication Date: 9/28/2015]