

binding under applicable law on or after January 1, 2022.

Sunita Lough,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2020-08649 Filed 5-12-20; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-100956-19]

RIN 1545-BP16

Source of Income From Certain Sales of Personal Property; 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 modifying the rules for determining the source of income from sales of inventory produced within the United States and sold without the United States or vice versa.

DATES: The public hearing is being held on Wednesday, June 3, 2020, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Wednesday, May 20, 2020. If no outlines are received by May 20, 2020, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held by teleconference. 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-100956-19] and the word TESTIFY. For example, the subject line may say: Request to TESTIFY at Hearing for REG-100956-19. The email should also include a copy of the speaker's public comments and outline of topics. The email must be received by May 20, 2020.

Individuals who want to attend (by telephone) the public hearing 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-100956-19] and the word ATTEND. For example, the subject line may say: Request to ATTEND Hearing for REG-100956-19. The email requesting to attend the public hearing must be received by 5:00

p.m. two (2) business days before the date that the hearing is scheduled.

The telephonic hearing will be made accessible to people with disabilities. To request special assistance during the telephonic hearing please contact the Publications and Regulations Branch of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-5177 (not a toll-free number) at least three (3) days prior to the date that the telephonic hearing is scheduled.

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

Send outline submissions electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-100956-19).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Brad McCormack, (202) 317-6911; concerning submissions of comments, the hearing and/access code to attend the hearing by teleconferencing, Regina Johnson at (202) 317-5177 (not toll-free numbers) or publichearings@irs.gov. If emailing please put Attend, Testify, or Agenda Request and [REG-100956-19] in the email subject line.

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking REG-100956-19 that was published in the **Federal Register** on Monday, December 30, 2019, 84 FR 71836.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments telephonically at the hearing that submitted written comments by February 28, 2020, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by May 20, 2020.

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, on Regulations.gov, search IRS and REG-100956-19, or by emailing your request to publichearings@irs.gov. Please put "REG-100956-19 Agenda Request" in the subject line of the email.

Martin V. Franks,

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

[FR Doc. 2020-09966 Filed 5-12-20; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG-2020-0066]

Special Local Regulations; Marine Events Within the Fifth Coast Guard District; Withdrawal

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking; withdrawal.

SUMMARY: The Coast Guard is withdrawing its proposed rule concerning amendments to the regattas and marine parades regulations. The rulemaking was initiated to establish a special local regulations during the "Cambridge Classic Power Boat Regatta," a marine event to be held on certain navigable waters of the Choptank River at Cambridge, MD on May 16, 2020, and May 17, 2020. The proposed rule is being withdrawn because it is no longer necessary. The event sponsor has cancelled the power boat races.

DATES: The Coast Guard is withdrawing the proposed rule published March 16, 2020 (85 FR 14837) as of May 13, 2020.

ADDRESSES: To view the docket for this withdrawn rulemaking, go to <https://www.regulations.gov>, type USCG-2020-0066 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notice, call or email Mr. Ron Houck, Sector Maryland-National Capital Region Waterways Management Division, U.S. Coast Guard; telephone 410-576-2674, email Ronald.L.Houck@uscg.mil.

SUPPLEMENTARY INFORMATION:

Background

On March 16, 2020, we published a notice of proposed rulemaking entitled "Special Local Regulations; Marine Events within the Fifth Coast Guard District" in the **Federal Register** (85 FR 14837). The rulemaking concerned the Coast Guard's proposal to establish temporary special local regulations for certain navigable waters of the Choptank River at Cambridge, MD, effective from 9 a.m. on May 16, 2020, through 6:30 p.m. on May 17, 2020. This action was necessary to provide for the safety of life on these waters during a high-speed power boat racing event. This rulemaking would have prohibited persons and vessels from entering the