as final regulation in the **Federal Register**.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2012–1231 Filed 1–19–12; 11:15 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–168745–03]

RIN 1545–BE18

Guidance Regarding Deduction and Capitalization of Expenditures Related to Tangible Property; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of date of public hearing on proposed rulemaking.

SUMMARY: This document changes the date of a public hearing on proposed regulations relating to the deduction and capitalization of expenditures related to tangible property.

DATES: The public hearing originally scheduled for Thursday, April 4, 2012, at 10 a.m. is rescheduled for Wednesday, April 25, 2012, at 10 a.m. Written or electronically submitted public comments are due by March 26, 2012. Requests to speak and outlines of topics to be discussed at the public hearing must be received by March 21, 2012.

ADDRESSES: The public hearing is being held in the auditorium of the Internal Revenue Service building, 1111 Constitution Avenue NW., Washington, DC.

Due to building security procedures, visitors must enter at the Constitution Avenue entrance. Send submissions to: CC:PA:LPD:PR (REG–168745–03); Room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions my be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–168745–03) Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, comments may be transmitted electronically via the Federal eRulemaking Portal at *www.regulations.gov.* (IRS–REG–168745–03)

FOR FURTHER INFORMATION CONTACT: Regarding the regulations, Merrill D. Feldstein or Alan Williams at (202) 622–4950; regarding the public comments and/or public hearing Oluwafunmilayo (Funmi) Taylor at (202) 622–7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on Tuesday, December 27, 2011 (76 FR 81128), announced that a public hearing on proposed regulations relating to the deduction and capitalization of expenditures related to tangible property, would be held on Wednesday, April 4, 2012, beginning at 10 a.m. in the auditorium of the Internal Revenue Service Building at 1111 Constitution Avenue NW., Washington, DC.

The date of the public hearing has been changed. The hearing is now scheduled for Wednesday, April 25, 2012, beginning at 10 a.m. in the auditorium of the Internal Revenue Service building at 1111 Constitution Avenue NW., Washington, DC. Requests to speak and outlines of topics to be discussed at the public hearing must be received by March 21, 2012.

Guy R. Traynor,

Federal Register Liaison, Publications and Regulations Br., Legal Processing Division, Associate Chief Counsel, Procedure and Administration.

[FR Doc. 2012–1256 Filed 1–20–12; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–133223–08]

RIN 1545–BI19

Indian Tribal Government Plans

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document announces a public hearing on proposed regulations, (REG–133223–08) relating to Indian tribal government plans.

DATES: The public hearing is scheduled for Tuesday, June 5, 2012, at 10 a.m. in the auditorium of the Internal Revenue Building. The IRS must receive outlines of the topics to be discussed at the public hearing by February 6, 2012.

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

Mail outlines to CC:PA:LPD:PR (REG–133223–08), Room 5205, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–133223–08), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC or sent electronically via the Federal eRulemaking Portal at *www.regulations.gov* (REG–133223–08).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Pamela Kinard at (202) 622–6060, and regarding the submission of public comments and the public hearing, Ms. Oluwafunmilayo (Funmi) Taylor, at (202) 622–7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the advanced notice of proposed rulemaking (REG–133223–08) that was published in the **Federal Register** on Tuesday, November 8, 2011 (76 FR 69188).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline has passed, persons who have submitted written comments and wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (a signed original and four copies) by February 6, 2012.

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. Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing. 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.

Guy R. Traynor,

Federal Register Liaison, Legal Processing Division, Publications and Regulations Br., Procedure and Administration.

[FR Doc. 2012–1252 Filed 1–20–12; 8:45 am]

BILLING CODE 4830–01–P