

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-104259-18]

RIN 1545-BO56

**Base Erosion and Anti-Abuse Tax; 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 to provide guidance regarding the tax on base erosion payments of taxpayers with substantial gross receipts and reporting requirements thereunder.

**DATES:** The public hearing is being held on Monday, March 25, 2019, at 1:00 p.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Friday, March 15, 2019.

**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.

Send Submissions to CC:PA:LDP:PR (REG-104259-18), 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:LDP:PR (REG-104390-18), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-104259-18).

**FOR FURTHER INFORMATION CONTACT:** Concerning §§ 1.59A-1 through 1.59A-10 of the proposed regulations, Sheila Ramaswamy or Karen Walny at (202) 317-6938; concerning the services cost method exception, L. Ulysses Chatman at (202) 317-6939; concerning §§ 1.383-1, 1.1502-2, 1.1502-4, 1.1502-43, 1.1502-47, 1.1502-59A, 1.1502-100, and 1.6655-5 of the proposed regulations, Julie Wang at (202) 317-6975 or John P. Stemwedel at (202) 317-5024; concerning §§ 1.6038A-1, 1.6038A-2, and 1.6038A-4 of the proposed regulations, Brad McCormack or Anand Desai at (202) 317-6939.

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), or email her at [fdms.database@irscounsel.treas.gov](mailto:fdms.database@irscounsel.treas.gov).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-104259-18) that was published in the **Federal Register** on Friday, December 31, 2018 (83 FR 65956).

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 February 19, 2019, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Friday, March 15, 2019.

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 by contacting the Publications and Regulations Branch at (202) 317-6901 (not a toll-free number).

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,**  
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*Legal Processing Division, Associate Chief*  
*Counsel (Procedure and Administration).*

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket Number USCG-2018-0970]

RIN 1625-AA11

**Regulated Navigation Area; Thea Foss and Wheeler-Osgood Waterways EPA Superfund Cleanup Site, Commencement Bay, Tacoma, WA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking; withdrawal of two previous notices of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to amend the Thea Foss and Wheeler-Osgood Regulated Navigation Area (RNA) for Commencement Bay to include portions of the Middle Waterway in Tacoma, Washington. This proposed amendment would protect sediment cap areas in the U.S.

Environmental Protection Agency's Commencement Bay Nearshore-Tideflats Superfund Cleanup Site within the Middle Waterway Problem Area that are not geographically encompassed by the existing Thea Foss and Wheeler-Osgood RNA. The modified RNA would prohibit certain activities that could disrupt the integrity of the engineered sediment caps that have been placed within the Middle Waterway Problem Area. We invite your comments on this proposed rulemaking.

**DATES:** Comments and related material must be received by the Coast Guard on or before April 5, 2019.

**ADDRESSES:** You may submit comments identified by docket number USCG-2018-0970 using the Federal eRulemaking Portal at <http://www.regulations.gov>. See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section for further instructions on submitting comments.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this proposed rulemaking, call or email Petty Officer Zachary Spence, Sector Puget Sound Waterways Management Branch, U.S. Coast Guard; telephone 206-217-6051, email [SectorPugetSoundVWWM@uscg.mil](mailto:SectorPugetSoundVWWM@uscg.mil).

**SUPPLEMENTARY INFORMATION:**

**I. Table of Abbreviations**

CB-NT Commencement Bay Nearshore-Tideflats  
 CFR Code of Federal Regulations  
 DHS Department of Homeland Security  
 FR Federal Register  
 NPRM Notice of proposed rulemaking  
 RNA Regulated navigation area  
 § Section  
 U.S.C. United States Code

**II. Background, Purpose, and Legal Basis**

The Middle Waterway is part of the Commencement Bay Nearshore-Tideflats Environmental Protection Agency Superfund Cleanup Site, and is located between the Thea Foss Waterway and the St. Paul Waterway in Commencement Bay, Washington. The Coast Guard has engaged in preliminary discussions with the Middle Waterway Action Committee to establish a RNA for certain portions of the Middle