

Dated: September 12, 2007.

Joseph T. Rannazzisi,

*Deputy Assistant Administrator, Office of
Diversion Control.*

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-142695-05]

RIN 1545-BF00

Employee Benefits—Cafeteria Plans; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains a correction to a notice of proposed rulemaking (REG-142695-05) that was published in the **Federal Register** on Monday, August 6, 2007 (72 FR 43938) providing guidance on cafeteria plans.

FOR FURTHER INFORMATION CONTACT: Mireille T. Khoury at (202) 622-6080 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 125 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-142695-05) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of proposed rulemaking (REG-142695-05), which was the subject of FR Doc. E7-14827, is corrected as follows:

On page 43942, column 1, in the preamble, under the paragraph heading “*Nonqualified Benefits*”, line 10, the language “Sess. 29, reprinted in 1996 U.S.C.A.N.” is corrected to read “Sess. 296, reprinted in 1996 U.S.C.A.N.”.

LaNita Van Dyke,

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

[FR Doc. E7-18608 Filed 9-20-07; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-128224-06]

RIN 1545-BF80

Section 67 Limitations on Estates or Trusts; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of location for public hearing.

SUMMARY: This document provides a change of location for a public hearing on proposed regulations providing guidance on which costs incurred by estates or non-grantor trusts are subject to the 2-percent floor for miscellaneous itemized deductions under section 67(a).

DATES: The public hearing is being held on Wednesday, November 14, 2007, at 10 a.m.

ADDRESSES: The public hearing was originally being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The hearing location has changed. The public hearing will be held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: LaNita Van Dyke, (202) 622-3215 or Richard Hurst at *Richard.A.Hurst@irs.counsel.treas.gov*.

SUPPLEMENTARY INFORMATION: The subject of the public hearing is a notice of proposed rulemaking (REG-128224-06) that was published in the **Federal Register** on Friday, July 27, 2007 (72 FR 41243).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons, who submit outlines and written comments by October 24 and 25, 2007 respectively, may present oral comments at the hearing.

A period of 10 minutes is allotted to each person for presenting oral comments. 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.

LaNita Van Dyke,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-142695-05]

RIN 1545-BF00

Employee Benefits—Cafeteria Plans; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of location for public hearing.

SUMMARY: This document provides a change of location for a public hearing on proposed regulations providing guidance on cafeteria plans.

DATES: The public hearing is being held on Thursday, November 15, 2007, at 10 a.m.

ADDRESSES: The public hearing was originally being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The hearing location has changed. The public hearing will be held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: LaNita Van Dyke, (202) 622-3215 or Oluwafunmilayo Taylor, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is a notice of proposed rulemaking (REG-142695-05) that was published in the **Federal Register** on Monday, August 6, 2007 (72 FR 43938).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons, who submit outlines and written comments by October 25 and November 5, 2007 respectively, may present oral comments at the hearing.

A period of 10 minutes is allotted to each person for presenting oral comments. 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.

LaNita Van Dyke,

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

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