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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-106186-98]

RIN 1545-AW36

Withdrawal of Proposed Regulations Relating to Certain Corporate Reorganizations Involving Disregarded Entities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws a notice of proposed rulemaking relating to certain corporate reorganizations involving disregarded entities. The proposed regulations were published on May 16, 2000. After consideration of the comments received, the IRS and Treasury have decided to withdraw the proposed regulations and issue new proposed regulations.

DATES: These proposed regulations are withdrawn [**INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER**].

FOR FURTHER INFORMATION CONTACT: Reginald Mombrun (202) 622-7750 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

On May 16, 2000, the IRS issued proposed regulations relating to certain corporate

reorganizations involving disregarded entities (65 FR 31115). After consideration of comments received on the proposed regulations, the IRS and Treasury have decided to issue new proposed regulations on this matter. Accordingly, the proposed regulations published on May 16, 2000, are withdrawn.

Drafting Information

The principal author of this withdrawal notice is Reginald Mombrun of the Office of the Associate Chief Counsel (Corporate).

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirement.

Withdrawal of Notices of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking published in the **Federal Register** on May 16, 2000 (65 FR 31115) is hereby withdrawn.

Deputy Commissioner of Internal Revenue