

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 53 and 301****[REG-246256-96]****RIN 1545-AY65****Failure by Certain Charitable Organizations To Meet Certain Qualification Requirements; Taxes on Excess Benefit Transactions; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.**SUMMARY:** This document contains a notice of public hearing on proposed regulations relating to charitable organizations to meet certain qualification requirements and taxes on excess benefit transactions.**DATES:** The public hearing is being held on July 31, 2001, at 10 a.m. The IRS must receive outlines of topics to be discussed at the hearing by July 10, 2001.**ADDRESSES:** The public hearing is being held in the auditorium, room 7218, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. Due to building security procedures, visitors must enter at the 10th Street entrance, located between Constitution and Pennsylvania Avenues, NW. In addition, all visitors must present photo identification to enter the building.Mail outlines to: Regulations Unit CC (REG-246256-96), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Hand deliver outlines Monday through Friday between the hours of 8 a.m. and 5 p.m. to: Regulations Unit CC (REG-246256-96), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Submit electronic outlines of oral comments directly to the IRS Internet site at [http://www.irs.gov/tax\\_regs/regslst.html](http://www.irs.gov/tax_regs/regslst.html).**FOR FURTHER INFORMATION CONTACT:** Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Guy R. Traynor of the Regulations Unit, (202) 622-7180 (not a toll-free number).**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed regulations (REG-246256-96) that was published in the **Federal Register** on Wednesday, January 10, 2001 (66 FR 2173).

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

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 (signed original and eight (8) copies) by July 10, 2001.

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.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 15 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.**Cynthia E. Grigsby,***Chief, Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning).*

[FR Doc. 01-12221 Filed 5-14-01; 8:45 am]

**BILLING CODE 4830-01-M****DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301****[REG-121928-98]****RIN 1545-AW99****Awards of Attorney's Fees and Other Costs Based Upon Qualified Offers; Hearing Cancellation****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.**SUMMARY:** This document provides notice of cancellation of a public hearing on proposed rulemaking issuing temporary regulations relating to the circumstances in which a party, by reason of having made a qualified offer, will be entitled to an award of court costs and certain fees in a civil tax proceedings brought in a court of the United States (including the Tax Court). **DATES:** The public hearing originally scheduled for May 23, 2001 at 10 a.m., is cancelled.**FOR FURTHER INFORMATION CONTACT:** Treena Garrett of the Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning), (202) 622-7180 (not a toll-free number).**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice ofpublic hearing that appeared in the **Federal Register** on Thursday, January 4, 2001, (66 FR 749), announced that a public hearing was scheduled for Wednesday, May 23, 2001, at 10 a.m., in Room 4718, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is proposed rulemaking under section 7430 of the Internal Revenue. The public comment period for these proposed regulations expired on Wednesday, April 4, 2001.

The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Wednesday, May 9, 2001, no one has requested to speak. Therefore, the public hearing scheduled for Wednesday, May 23, 2001, is cancelled.

**Cynthia E. Grigsby,***Chief, Regulations Unit, Office of Special Counsel (Modernization and Strategic Planning).*

[FR Doc. 01-12223 Filed 5-14-01; 8:45 am]

**BILLING CODE 4830-01-P****DEPARTMENT OF TRANSPORTATION****Coast Guard****46 CFR Parts 140, 141, 142, 143, 144, 145 and 146****[USCG 2001-9173]****RIN 2115-AF75****Floating Production, Storage, and Offloading Units in the Gulf of Mexico****AGENCY:** Coast Guard, DOT.**ACTION:** Reopening of comment period.**SUMMARY:** The Coast Guard is reopening the period for public comment on Floating Production, Storage, and Offloading Units in the Gulf of Mexico. Letters received to the docket requested more time to collect data and to develop comments.**DATES:** Comments must be received on or before July 16, 2001.**ADDRESSES:** You may submit your written comments and related material by any one of the following methods:

(1) By mail to the Docket Management Facility, [USCG-2001-9173], U.S. Department of Transportation, room PL-401, 400 Seventh Street SW., Washington, DC 20590-0001.

(2) By hand to room PL-401 on the Plaza level of the Nassif Building, 400