

# Withdrawal of Notice of Proposed Rulemaking

**Federal Register** on December 23, 1993 (58 FR 68091) is withdrawn.

## Credit for Employer Social Security Taxes Paid on Employee Tips

Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

**REG-209672-93**

AGENCY: Internal Revenue Service (IRS), Treasury.

(Filed by the Office of the Federal Register on December 19, 1996, 8:45 a.m., and published in the issue of the Federal Register for December 20, 1996, 61 F.R. 67260)

ACTION: Withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws the notice of proposed rulemaking relating to the credit for employer FICA taxes paid with respect to certain tips received by employees of food or beverage establishments. The proposed regulations were published in the **Federal Register** on December 23, 1993. Changes to the law made by the Small Business Job Protection Act of 1996 have made these proposed regulations obsolete.

FOR FURTHER INFORMATION CONTACT: Jean M. Casey at (202) 622-6060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

### *Background*

On December 23, 1993, the IRS issued proposed regulations (EE-71-93 [1994-1 C.B. 784])(58 FR 68091) under section 45B of the Internal Revenue Code relating to the credit for employer FICA taxes paid with respect to certain tips received by employees of food or beverage establishments. Amendments made by section 1112(a) of the Small Business Job Protection Act of 1996 (Public Law 104-188) render the proposed regulations obsolete. Therefore, proposed regulation § 1.45B-1 is being withdrawn.

On December 23, 1993, the IRS also published temporary regulations (T.D. 8503 [1994-1 C.B. 17])(58 FR 68033) under section 45B of the Code. These temporary regulations are being removed in a separate document.

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### *Withdrawal of Notice of Proposed Rulemaking*

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking that was published in the