[4830-01

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1 and 301

[REG–118492-23; REG–113064–23; REG-120080-22]

RIN 1545–BQ99; RIN 1545–BQ86; RIN 1545–BQ52

Section 30D Excluded Entities; Transfer of Clean Vehicle Credits Under Section 25E and Section 30D; Section 30D New Clean Vehicle Credit; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations that would provide guidance regarding the proposed regulations under sections 25E, 30D, and 6213 with respect to the clean vehicle credits as amended by the Inflation Reduction Act of 2022.

DATES: The public hearing on these proposed regulations has been scheduled for Wednesday, January 31, 2024, at 10 a.m. ET. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Thursday, January 18, 2024. If no outlines are received by Thursday, January 18, 2024, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue, N.W., Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. Participants may alternatively attend the public hearing by telephone.

Send Submissions to CC:PA:01:PR (REG-130080-22, REG-113064-23, and REG–118492-23), 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:01:PR (REG-130080-22, REG-113064-23, and REG–118492-23), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Room 5205, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at *www.regulations.gov* (IRS REG-130080-22, IRS REG-113064-23, or IRS REG–118492-23).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, the Office of Associate Chief Counsel (Passthroughs and Special Industries), (202) 317–6835 (not a toll-free number); concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the public hearing, call Vivian Hayes (202–317–6901) (not a toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notices of proposed rulemakings (REG-130080-22, REG-113064-23, REG-118492-23) that were published in the **Federal Register** on Monday, April 17, 2023, (FR 88 23370), Tuesday, October 10, 2023 (FR 88 70310), and Monday, December 4, 2023, (FR 88 84098) respectively.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by January 18, 2024.

A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing, and via the Federal eRulemaking Portal (www.Regulations.gov) under the title of Supporting & Related Material. If no outline of the topics to be discussed at the hearing is received by January 18, 2024, the public hearing will be cancelled. If the public hearing is cancelled, a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who want to testify in person at the public hearing must send an email to *publichearings@irs.gov* to have your name added to the building access list. The subject line of the email must contain the regulation number REG-130080-22, REG-113064-23, and REG-118492-23 and the language TESTIFY In Person. For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG-130080-22, REG-113064-23, and REG-118492-23.

Individuals who want to testify by telephone at the public hearing must send an email to *publichearings@irs.gov* to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-130080-22, REG-113064-23, and REG-118492-23 and the language TESTIFY Telephonically. For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG-130080-22, REG-113064-23, and REG-118492-23, whichever applies.

Individuals who want to attend the public hearing in person without testifying must also send an email to *publichearings@irs.gov* to have your name added to the building access list. The subject line of the email must contain the regulation number REG-130080-22, REG-113064-23, and REG-118492-23 and the language ATTEND In Person. For example, the subject line may say:

Request to ATTEND Hearing In Person for REG-130080-22, REG-113064-23, andREG-118492-23, whichever applies. Requests to attend the public hearing must be received by 5 p.m. ET by Monday, January 29, 2024.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to *publichearings@irs.gov* to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-130080-22, REG-113064-23, and REG-118492-23 and the language ATTEND Hearing Telephonically. For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-130080-22, REG-113064-23, and REG-118492-23, whichever applies. Requests to attend the public hearing must be received by 5:00 p.m. ET by Monday, January 29, 2024.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by 5:00 p.m. ET on Friday, January 26, 2024.

Any questions regarding speaking at or attending a public hearing may also be emailed to publichearings@irs.gov.

Oluwafunmilayo A. Taylor,

Section Chief,

Publications and Regulations Section,

Associate Chief Counsel,

(Procedure and Administration).

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