



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG–120137-19]

RIN 1545–BP66

### Update of Regulations Regarding Payment of Tax by Commercially Acceptable Means; Hearing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Proposed rule; public hearing

**SUMMARY:** This document provides a notice of public hearing on the proposed rule (REG–120137-19) that was published in the **Federal Register** on Tuesday, July 2, 2024. The proposed regulations relate to the payment of tax by commercially acceptable means and reflect changes to the law made by the Taxpayer First Act that would allow the IRS to directly accept payments of tax by credit or debit card, without having to connect taxpayers to third-party payment processors.

**DATES:** The public hearing is scheduled to be held on December 6, 2024, at 10 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by November 6, 2024. If no outlines are received by November 6, 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, NW, 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 testify or attend the hearing by telephone.

Send an outline of topic submissions electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (indicate IRS and REG–120137-19). Send paper submissions to CC:PA:01:PR (REG-120137-19), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Crystal Jackson-Kaloz at (202) 317-5191 (not a toll-free number); concerning the submission of requests to testify, the hearing, the access code to attend the hearing by phone, or to be placed on the building access list to attend the public hearing, contact the Publications and Regulations Section at (202) 317-6901 (not a toll-free number), or by email at [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-120137-19) that was published in the **Federal Register** on Tuesday, July 2, 2024 (89 FR 54746).

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 November 6, 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 (<https://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 November 6, 2024, the public hearing will be cancelled. If the public hearing is cancelled, a notification 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 legal name added to the building access list. The subject line of the email must contain the regulation number REG-120137-19 and the language “TESTIFY In Person.” For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG-120137-19.

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-120137-19 and the language “TESTIFY Telephonically.” For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG-120137-19.

Individuals who want to attend the public hearing in person without testifying must also send an email to *publichearings@irs.gov* to have your legal name added to the building access list. The subject line of the email must contain the regulation number REG-120137-19 and the language “ATTEND In Person.” For example, the subject line may say: Request to ATTEND In Person for REG-120137-19. Requests to attend the public hearing must be received by 5 p.m. ET on November 29, 2024. The hearing will be made accessible to people with disabilities. Requests for special assistance during the hearing must be received by 5 p.m. ET on November 27, 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-120137-19 and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-120137-19. Requests to attend the public hearing must be received by 5 p.m. ET on November 29, 2024.

Any questions regarding speaking at or attending the public hearing may also be emailed to [publichearings@irs.gov](mailto:publichearings@irs.gov).

Regina L. Johnson  
Federal Register Liaison  
Publications and Regulations Section  
Associate Chief Counsel  
(Procedure and Administration).

[FR Doc. 2024-23972 Filed: 10/17/2024 8:45 am; Publication Date: 10/18/2024]