



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–110032–25]

RIN 1545–BR63

Occupations That Customarily and Regularly Received Tips; Definition of Qualified Tips

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notification of change to telephonic-only public hearing on a proposed rulemaking.

SUMMARY: This document announces that the public hearing originally scheduled for October 23, 2025, for a notice of proposed rulemaking (REG–110032–25) that was published in the Federal Register on Monday, September 22, 2025, has been changed to a telephonic-only hearing. The proposed regulations identify occupations that customarily and regularly received tips on or before December 31, 2024, and provide a definition of “qualified tips” for purposes of the income tax deduction for qualified tips.

DATES: The public hearing scheduled for October 23, 2025, at 10 a.m. Eastern Time (ET) has been changed to a telephonic-only hearing.

ADDRESSES: Public comments that have been submitted on the proposed regulations (REG-110032-25) are available on the Federal eRulemaking Portal at <https://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Stephanie Caden or Andrew Holubeck at (202) 317-4774; concerning submission of comments or the public hearing, please contact Publications and Regulations Section at (202) 317–6901 (not toll-free numbers) or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and public

hearing that appeared in the Federal Register on Monday, September 22, 2025 (90 FR 45340), announced that a public hearing was scheduled for October 23, 2025. Due to the lapse in appropriations, the in-person public hearing scheduled for October 23, 2025, is changed to a telephonic-only hearing. If no timely requests to speak at the telephonic hearing are received, the public hearing will not be held. The deadline to provide comments on the notice of proposed rulemaking and to request to testify at the hearing remains October 22, 2025. All individuals who timely request to attend the public hearing will receive the telephone number and access code.

Individuals who have already sent an email to *publichearings@irs.gov* to request to attend the hearing by telephone or in person do not need to make a second request to attend the hearing being held by telephone only. The IRS will provide those individuals with a telephone number and access code for the hearing by email.

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