



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 300

#### [REG–108673–25]

#### RIN 1545–BR56

### Preparer Tax Identification Number (PTIN) User Fee Update; 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 the notice of proposed rulemaking (REG–108673–25) published in the **Federal Register** on Tuesday, September 30, 2025. The notice of proposed rulemaking by cross-reference to the interim final regulations published in the Federal Register on Tuesday, September 30, 2025, proposed to amend the current regulations to reduce from \$11 to \$10 the amount of the user fee imposed on tax return preparers to apply for or renew a preparer tax identification number (PTIN) plus an amount payable directly to the third party contractor.

**DATES:** The hearing is scheduled to be held on April 24, 2026, at 10:00 a.m. ET.

The IRS must receive speakers' outlines of the topics to be discussed by

**[INSERT DATE 7 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. If no outlines are received by **[INSERT DATE 7 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**, the hearing will be cancelled.

**ADDRESSES:** The 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 submission electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (indicate IRS and REG–108673–25). Send paper submissions to CC:PA:01:PR, (REG–108673–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Jamie Song, (202) 317-6845 (not a toll-free number); concerning submissions of requests to testify, attend, or to be placed on the building access list to attend the public hearing, the Publications and Regulations Section at (202) 317-6901 (not toll-free number) or by email at [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred).

**SUPPLEMENTARY INFORMATION:** The subject of the hearing is the notice of proposed rulemaking (REG–108673–25) published in the **Federal Register** on Tuesday, September 30, 2025 (90 FR 46777).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Individuals who wish to testify at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by **[INSERT DATE 7 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. A period of 10 minutes will be allotted to each testimony.

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 at the hearing and via [www.regulations.gov](http://www.regulations.gov) under the title of

Supporting & Related Material. If no outline of the topics to be discussed is received by **[INSERT DATE 7 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**, the hearing will be cancelled and a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who want to testify in person must send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to have their name added to the building access list. The subject line of the email must contain the regulation number (REG–108673–25) and the language “TESTIFY In Person.” For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG–108673–25.

Individuals who want to testify by telephone must send an email to [publichearings@irs.gov](mailto: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–108673–25) and the language “TESTIFY Telephonically.” For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG–108673–25.

Individuals who want to attend the public hearing in person without testifying must also send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to have their name added to the building access list. The subject line of the email must contain the regulation number (REG–108673–25) and the language “ATTEND In Person.” For example, the subject line may say: Request to ATTEND Hearing In Person for REG–108673–25. Requests to attend the public hearing must be received by 5:00 p.m. ET by April 22, 2026.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to [publichearings@irs.gov](mailto: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–108673–25) and the language

“ATTEND Hearing Telephonically.” For example, the subject line may say:  
Request to ATTEND Hearing Telephonically for REG–108673–25. Requests to attend the hearing must be received by 5:00 p.m. ET by April 22, 2026.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section by sending an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by April 16, 2026.

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

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