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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 48

[REG–121244–23]

RIN 1545–BR30

Section 45Z Clean Fuel Production 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 the notice of proposed rulemaking (REG–121244–23) published in the **Federal Register** on Wednesday, February 4, 2026. These proposed regulations would provide rules for determining clean fuel production credits, including credit eligibility rules, emissions rates, and certification and registration requirements.

DATES: The hearing is scheduled to be held on Wednesday, May 27, 2026, at 09:00 a.m. ET, Thursday, May 28, 2026, at 09:00 a.m. ET, and Friday, May 29, 2026, at 09:00 a.m. ET.

ADDRESSES: On Wednesday, May 27, 2026, 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 attend the public hearing by telephone.

On Thursday, May 28, 2026, the morning session will be held in the IRS Auditorium and the afternoon session will be held by telephone only.

On Friday, May 29, 2026, the public hearing will be held by telephone only.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Jennifer Golden or Danielle Mayfield of the Office of Associate Chief Counsel (Energy, Credits, and Excise Tax) at (202) 317–6855 (not a toll-free number); concerning submissions of comments or the public hearing, Publications and Regulations Section at (202) 317–6901 (not a toll-free number) or by email at *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG–121244–23) published in the **Federal Register** on Wednesday, February 4, 2026 (91 FR 5160). To accommodate all persons who wished to present oral comments at the public hearing, the public hearing scheduled Thursday, May 28, 2026, has been extended two additional days to begin Wednesday, May 27, and end Friday, May 29. The start time of the hearing has been moved to 09:00 a.m. ET. Friday, May 29, is reserved for oral comments by telephone only.

The rules of 26 CFR 601.601(a)(3) apply to the public hearing. Persons who wished to present oral comments at the public hearing were required to submit an outline of the topics to be discussed as well as the time to be devoted to each topic by April 6, 2026. This due date for requests to testify has now passed. Persons who made timely requests to testify by telephone will receive the telephone number and access codes for the public hearing. A period of 10 minutes will be allotted to each person testifying.

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 public hearing and via the Federal eRulemaking Portal (www.regulations.gov) under the title of Supporting & Related Material.

Individuals who want to attend the public hearing in person without testifying must send an email to 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–121244–23) and the language “ATTEND In Person.” For example, the subject line may say: Request to ATTEND Hearing In Person for REG–121244–23. Requests to attend the public hearing must be received by 5:00 p.m. ET on May 22, 2026.

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–121244–23) and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–121244–23. Requests to attend the hearing must be received by 5:00 p.m. ET on May 22, 2026.

Public hearings will be made accessible to people with disabilities. To request special assistance during a public 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 May 21, 2026.

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

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