



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

SUMMARY: This document announces that the public hearing scheduled for Wednesday, May 27, 2026, Thursday, May 28, 2026, and Friday, May 29, 2026, for the notice of proposed rulemaking (REG–121244–23) published in the **Federal Register** on Wednesday, February 4, 2026, has been changed to a telephonic-only hearing. 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 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, has been changed to a telephonic-only hearing.

ADDRESSES: Public comments that have been submitted on the proposed regulations (REG–121244–23) are available on the Federal eRulemaking Portal at <https://www.regulations.gov>.

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, by notice of hearing published in the **Federal Register** on Wednesday, April 29, 2026 (91 FR 23038), the public hearing scheduled Thursday, May 28, 2026, was extended two additional days to begin Wednesday, May 27, and end Friday, May 29, starting at 09:00 a.m. ET each day. All three days of the hearing will now be held in a telephonic-only format.

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 either in-person or 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.

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 now being held by telephone only. The IRS will provide those individuals with a telephone number and access code for the rescheduled hearing by email.

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

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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