



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-105064-25]

RIN 1545-BR47

Electronic Furnishing of Payee Statements Regarding Digital Asset Sales by Brokers; 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 rules for electronic furnishing of payee statements by brokers with respect to digital asset sales.

DATES: The public hearing on these proposed rules has been scheduled for Wednesday, July 8, 2026, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by May 28, 2026. If no outlines are received by May 28, 2026, the public hearing will be cancelled.

ADDRESSES: The public hearing will be conducted by telephone only. Send paper submissions to CC:PA:01:PR (REG-105064-25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday to CC:PA:01:PR (REG-105064-25), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (REG-105064-25).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed rules, Roseann Cutrone at (202) 317-5436, (not a toll-free number); concerning submissions of requests to testify and/or to attend the hearing, contact the Publications and

Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by email at *publichearings@irs.gov* (preferred) or by telephone at (202) 317-6901 (not a toll free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-105064-25) that was published in the **Federal Register** on Friday, March 6, 2026 (91 FR 10983).

The rules of 26 CFR 601.601(a)(3) apply to the public hearing. Individuals 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 May 28, 2026. 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 via the Federal eRulemaking Portal (*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 May 28, 2026, the public hearing will be cancelled. If the public hearing is cancelled, a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who want to testify 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-105064-25 and the language TESTIFY Telephonically. For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG-105064-25. Submit an outline of testimony as prescribed in the ADDRESSES paragraph of this document.

Individuals who want to attend the public hearing by telephone without testifying 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-105064-25 and the language ATTEND Hearing Telephonically. For

example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-105064-25. Requests to attend the public hearing must be received by July 6, 2026, 5:00 p.m. ET. All individuals who timely request to attend the public hearing will receive the telephone number and access code.

Hearings will be made accessible to people with disabilities. To request special assistance during a 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 July 1, 2026.

Any questions regarding speaking at or attending a public hearing may also be emailed to *publichearings@irs.gov*.

Oluwafunmilayo A. Taylor,

Section Chief,

Publications and Regulations Section,

Associate Chief Counsel,

(Procedure and Administration).