



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 31

[REG–113229–25]

RIN 1545–BR73

Increase in Threshold for Requiring Information Reporting With Respect to Certain Payees; Extension and Modification of Limitation on Wagering Losses; 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–113229–25) published in the **Federal Register** on April 17, 2026. The proposed regulations contain proposed amendments relating to the dollar thresholds in regulations governing information reporting for payments made in the course of a trade or business and the corresponding backup withholding regulations. The proposed regulations also contain proposed amendments to the regulations governing wagering losses.

DATES: The hearing is scheduled to be held on July 17, 2026, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of the topics to be discussed by **[INSERT DATE 5 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. If no outlines are received by **[INSERT DATE 5 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**, the hearing will be cancelled.

ADDRESSES: The hearing will be conducted by teleconference only.

Send an outline of topic submission electronically via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–113229–25). Send paper

submissions to CC:PA:01:PR, (REG–113229–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, William Prater at (202) 317–6845 (not a toll-free number); concerning submissions of requests to testify or attend the hearing, the Publications and Regulations Section at (202) 317-6901 (not toll-free number) or by email at *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION: The subject of the hearing is the notice of proposed rulemaking (REG–113229–25) published in the **Federal Register** on April 17, 2026 (91 FR 20599).

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 5 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 via *www.regulations.gov* under the title of Supporting & Related Material. If no outline of the topics to be discussed is received by **[INSERT DATE 5 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 wish to testify at the 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–113229–25) and the language “TESTIFY Telephonically.” For example, the

subject line may say: Request to TESTIFY Telephonically at Hearing for REG–113229–25.

Individuals who wish to attend the public hearing 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–113229–25) and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–113229–25. Requests to attend the hearing must be received by July 15, 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* (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by July 14, 2026.

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

Oluwafunmilayo A. Taylor,
Section Chief,
Publications and Regulations Section,
Associate Chief Counsel,
(Procedure and Administration).

[FR Doc. 2026-13370 Filed: 7/1/2026 8:45 am; Publication Date: 7/2/2026]