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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–119986–25]

RIN 1545–BS05

Racial Nondiscrimination in Private Schools; 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–119986–25) published in the **Federal Register** on September 4, 2026. The proposed regulations would update existing regulations to provide that a private school is not described as an organization exempt from Federal income tax if it discriminates on the basis of race, color, or national or ethnic origin in administration of its educational, admissions, scholarship, athletic, or other policies, based on the fundamental public policy of the United States against such practices.

DATES: The hearing is scheduled to be held on December 2, 2026, at 10:00 a.m. Eastern Time (ET). To speak at the public hearing, the IRS must receive speakers' outlines of the topics to be discussed by November 3, 2026. If no outlines are received by November 3, 2026, 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–119986–25). Send paper submissions to CC:PA:01:PR, (REG–119986–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes) at (202) 317–6000 (not a toll-free number); concerning submissions of requests to testify and/or to attend the hearing, the 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 hearing is the notice of proposed rulemaking (REG–119986–25) published in the **Federal Register** on September 4, 2026 (91 FR 56811).

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 November 3, 2026. 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 November 3, 2026, 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–119986–25) and the language “TESTIFY Telephonically.” For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG–119986–25.

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–119986–25) and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–119986–25. Requests to attend the hearing must be received by November 30, 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 November 27, 2026.

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

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Section Chief,

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