



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–101355–26]

RIN 1545–BS19

Employer Contributions to Trump Accounts and Nondiscrimination Rules for Dependent Care Assistance Programs; 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 October 15, 2026, at 10 a.m. ET, for the notice of proposed rulemaking and notice of public hearing (REG–101355–26) published in the **Federal Register** on August 11, 2026, has been changed to a telephonic-only hearing. These proposed regulations would provide guidance with respect to employer contributions to Trump accounts, including applicable nondiscrimination rules, and the nondiscrimination rules for dependent care assistance programs.

DATES: The public hearing scheduled to be held on October 15, 2026, at 10 a.m. ET, has been changed to a telephonic-only hearing.

ADDRESSES: Public comments that have been submitted on the proposed regulations (REG–101355–26) are available on the Federal eRulemaking Portal at <https://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Jennifer Friedman at (202) 317–5500; concerning submissions of comments and the public hearing, the Publications and Regulations Section at (202) 317– 6901 (not toll-free numbers) or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking and notice of public hearing (REG–101355–26) published in the **Federal Register** on August 11, 2026 (91 FR 51611). This hearing will now be held in a telephonic-only format.

The rules of 26 CFR 601.601(a)(3) apply to the public hearing. Individuals 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 September 25, 2026. This due date for requests to testify has now passed. Individuals 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.

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–101355–26) and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–101355–26. Requests to attend the hearing must be received by 5:00 p.m. ET on October 12, 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 October 8, 2026.

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

Aron L. Cosby,

Federal Register Liaison

Publications and Regulations Section

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(Procedure and Administration)

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