



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–119882–25]

RIN 1545–BS06

Application of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 to the Refunded Portion of Certain Federal Refundable Tax Credits; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of a notice of public hearing on a proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations (REG–119882–25) published in the **Federal Register** on August 20, 2026. The proposed regulations would provide that the refunded portion of certain refundable Federal income tax credits available to individuals is a “Federal public benefit” under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA).

DATES: The public hearing scheduled for October 14, 2026, at 10 a.m. ET is cancelled.

ADDRESSES: See public comments submitted electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> by searching IRS and (REG–119882–25).

FOR FURTHER INFORMATION CONTACT: Publications and Regulations Section at (202) 317–6901 (not toll-free numbers) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on August 20, 2026 (91 FR 53812) announced that a public hearing was scheduled for October 14, 2026, at 10 a.m. ET. The subject of the hearing is under 26 CFR part 1. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying to submit a request to testify and an outline of the topics

to be addressed by October 5, 2026. We did not receive any requests to testify or outlines of topics. Therefore, the public hearing scheduled for October 14, 2026, at 10 a.m. ET is cancelled.

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