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[4831-GV-p

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[CC–00349938–26]

RIN 1545-BS14

Guidance on Eligible Investments for Trump Accounts; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of hearing.

SUMMARY: This document provides a notice of proposed rulemaking (CC-00349938-26) published in the **Federal Register** on August 21, 2026. The proposed regulations provided guidance regarding eligible investments, which are the only assets in which the Trump account may be invested before the first day of the calendar year in which the account beneficiary attains 18.

DATES: Written or electronic outlines must be received by November 17, 2026. The public hearing is being held on December 16, 2026, at 10 a.m. Eastern Time (ET). Requests to speak and outlines of topics to be discussed at the public hearing must be received by November 17, 2026. If no outlines are received by November 17, 2026, the public hearing will be cancelled. Requests to attend the public hearing must be received by 5 p.m. ET on December 11, 2026.

ADDRESSES: The hearing will be conducted by teleconference only. Send an outline of topic submission electronically via the Federal eRulemaking Portal at *https://www.regulations.gov* (indicate IRS and CC–00349938–26). Send paper submissions to: CC:PA:01:PR (CC–00349938–26), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Justin R. Karlin at (202) 317–6842; concerning submissions of requests to testify and/or to attend 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 (CC–00349938–26) published in the **Federal Register** on August 21, 2026 (91 FR 54280). This hearing will be held in a telephonic-only format.

The rules of 26 CFR 601.601(a)(3) apply to the public hearing. Individuals who wish to testify at the public hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by November 17, 2026**.** A period of 10 minutes will be allotted to each person testifying.

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 *https://www.regulations.gov* under the title of Supporting & Related Material. If no outline of the topics to be discussed is received by November 17, 2026, the hearing will be cancelled and a notice of cancellation of the public hearing will be published in the **Federal Register**. Copies of the agenda will be available via the Federal eRulemaking Portal (*https://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 (CC–00349938–26) and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for (CC–00349938–26). Requests to attend the hearing must be received by 5:00 p.m. ET on December 11, 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 December 10, 2026.

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

Regina L. Johnson,

Federal Register Liaison

Publications and Regulations Section

Associate Chief Counsel

(Procedure and Administration)

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