This document is scheduled to be published in the
Federal Register on 2026-11-12 and available online at
https://www.federalregister.gov/d/2026-23032, and on
https://govinfo.gov

[4831-GV-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–117199-25]

RIN 1545–BR97

Federal Scholarship Tax Credit; 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 December 15, 2026, at 10 a.m. ET, for the notice of proposed rulemaking and notice of public hearing (REG–117199-25) published in the **Federal Register** on October 2, 2026, has been changed to a telephonic-only hearing. These proposed regulations would provide guidance regarding the non-refundable Federal tax credit for qualified contributions to scholarship granting organizations to fund qualified elementary and secondary school education scholarships.

DATES: The public hearing scheduled to be held on December 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–117199-25) are available on the Federal eRulemaking Portal at *https://www.regulations.gov*.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Constance Chien, (202) 317–7002, or Andrew Fahmy, (202) 317–3840; 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–117199-25) published in the **Federal Register** on October 2, 2026 (91 FR 62818). 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 wish to present oral comments at the public hearing are required to submit an outline of the topics to be discussed as well as the time to be devoted to each topic by December 1, 2026. Individuals who made requests to testify either in-person or by telephone prior to this Notification of change, and individuals who subsequently make timely requests to testify 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.

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 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 (REG–117199-25) and the language “ATTEND Hearing

Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–117199-25. Requests to attend the hearing must be received by 5 p.m. ET on Thursday, December 10, 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) no later than Wednesday December 9, 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).

[FR Doc. 2026-23032 Filed: 11/10/2026 8:45 am; Publication Date: 11/12/2026]