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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 additional date for public hearing.

SUMMARY: This document provides a notice of an additional date for the public hearing on the notice of proposed rulemaking (REG–119986–25) published in the **Federal Register** on Friday, September 4, 2026. The proposed regulations would 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 telephonic hearing is scheduled to be held on Wednesday, December 2, 2026, at 10:00 a.m. ET and Thursday, December 3, 2026, at 10:00 a.m. ET.

ADDRESSES: On Wednesday, December 2, 2026, and Thursday, December 3, 2026, the public hearing is being held telephonically. The hearing will include only those speakers that submitted requests to speak on or before the November 3, 2026 deadline. Comments and requests to speak were collected via the Federal eRulemaking Portal at *https://www.regulations.gov* (at IRS and REG-119986-25) and paper submissions were received at: CC:PA:01:PR (REG-119986-25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, D.C. 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 comments or the hearing, the Publications and Regulations Section at (202) 317–6901 (not a tollfree 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). To accommodate all persons who wished to present oral comments at the public hearing, the public hearing scheduled Wednesday, December 2, 2026, has been extended an additional day to be Wednesday, December 2, and Thursday, December 3. The start time of the telephonic hearing both days is 10:00 a.m. ET.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons 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 November 3, 2026. The due date for requests to testify has not been extended. Persons who made timely requests to testify will receive the telephone number and access codes for the public hearing. A period of 10 minutes will be allotted to each person testifying.

An agenda showing the scheduling of the speakers will be prepared prior to the hearing. Copies of the agenda will be emailed to those who requested to speak or attend the hearing and available via *www.regulations.gov* under the title of Supporting & Related Material.

Individuals who wish to attend the public hearing without testifying 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 “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 the hearing may also be emailed to *publichearings@irs.gov.*

Kalle L. Wardlow,

Federal Register Liaison,

Publications and Regulations Section,

Associate Chief Counsel,

(Procedure and Administration).

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