

Announcement Regarding Procedures Related to Regulations

Announcement 2020-4

The Department of the Treasury and the Internal Revenue Service (IRS) announce that public hearings conducted by the IRS on notices of proposed rulemaking related to the internal revenue laws will be held telephonically until further notice, and encourage taxpayers to submit public comments electronically.

Conducting Public Hearings Telephonically

Until further notice, all public hearings on notices of proposed rulemaking will be conducted by telephone. Individuals who want to testify at a public hearing still must request to testify, submit timely public comments, and submit outlines of topics they intend to cover in their testimony. Deadlines for timely submission can be found in notices of proposed rulemaking. Speakers still will have up to ten minutes to testify and may be asked questions by the panel.

Additionally, individuals who want to testify (by telephone) at a public hearing 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-XXXXXX-XX) for the hearing and the word TESTIFY. For example, the subject line may say: Request to TESTIFY at Hearing for REG-123456-00. The email should also include a copy of the speaker's public comments and outline of topics. The email must be received by the deadline, as identified in the notice of proposed rulemaking, to submit an outline of topics.

Individuals who want to attend (by telephone) a public hearing 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-XXXXXX-XX) and the word ATTEND. For example, the subject line may say: Request to ATTEND Hearing for REG-123456-00. The email requesting to attend the public hearing must be received by 5:00 P.M. two (2) business days before the date that the hearing is scheduled.

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

The telephonic hearings will be made accessible to people with disabilities. To request special assistance during the telephonic hearing please contact the Publications and Regulations Branch of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-5177 (not a toll-free number) at least three (3) days prior to the date that the telephonic hearing is scheduled.

Submission of Public Comments through Regulations.gov

Commenters are strongly encouraged to submit public comments via the Federal eRulemaking Portal at www.regulations.gov. The IRS expects to have limited personnel available to process public comments that are submitted on paper through mail. Until further notice, any comments submitted on paper will be considered to the extent practicable.

CONTACT INFORMATION

The principal author of this notice is Emily M. Lesniak of the Office of the

Associate Chief Counsel (Procedure and Administration). For further information regarding this notice, contact Emily M. Lesniak at (202) 317-3400 (not a toll-free call).