

Part III – Administrative, Procedural, and Miscellaneous

Public Hearings on Proposed Regulations to Be Conducted in Person with Telephone Option Available

Announcement 2023-16

The Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) announce that the IRS will no longer conduct public hearings on notices of proposed rulemaking solely by telephone for proposed regulations published in the *Federal Register* after May 11, 2023, following the end of the national emergency concerning the Coronavirus Disease 2019 (COVID-19) pandemic. A telephonic option will remain available for those who prefer to attend or testify at a public hearing by telephone. Announcement 2020-4, 2020-17 IRB 1 is revoked.

New Procedures Related to Public Hearings on Proposed Regulations

On March 13, 2020, the President declared that the novel COVID-19 outbreak in the United States constituted a national emergency under the National Emergencies Act (50 U.S.C. 1601 *et seq.*).¹ On that same day, the President determined that the COVID-19 pandemic was of sufficient severity and magnitude to warrant an emergency determination under section 501(b) of the Robert T. Stafford Disaster Relief and

¹ Proclamation 9994 of March 13, 2020, *Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak*, 85 FR 15337 (March 18, 2020), available at <https://www.federalregister.gov/documents/2020/03/18/2020-05794/declaring-a-national-emergency-concerning-the-novel-coronavirus-disease-covid-19-outbreak>

Emergency Assistance Act (42 U.S.C. 5121-5207).² In light of the ongoing COVID-19 national emergency, the Treasury Department and the IRS released Announcement 2020-4 on April 1, 2020, to announce that public hearings conducted by the IRS on notices of proposed rulemaking related to the internal revenue laws would be held telephonically until further notice.

On February 10, 2023, the President announced that he anticipated terminating the national emergency concerning the COVID-19 pandemic on May 11, 2023.³ On April 10, 2023, the President signed into law a Joint Resolution of Congress terminating the COVID-19 national emergency.⁴ The Treasury Department and the IRS now announce that public hearings on notices of proposed rulemaking published in the *Federal Register* after May 11, 2023, will no longer be conducted solely by telephone. Public hearings will be conducted according to the procedures set out in 26 CFR § 601.601(a)(2) and (3). Notices of proposed rulemaking will set out how and when individuals who want to testify at a public hearing may request to testify.

Although public hearings will be conducted in person, the IRS will continue to provide a telephonic option for individuals who wish to attend or testify at a hearing by telephone. All individuals who want to testify at a public hearing, whether in person or telephonically, must send an email to publichearings@irs.gov. The subject line of the

² Letter from the President on Emergency Determination Under the Stafford Act, available at <https://trumpwhitehouse.archives.gov/wp-content/uploads/2020/03/LetterFromThePresident.pdf>

³ Notice of February 10, 2023, *Continuation of the National Emergency Concerning the Coronavirus Disease 2019 (COVID-19) Pandemic*, 88 FR 9385 (February 14, 2023), available at <https://www.federalregister.gov/documents/2023/02/14/2023-03218/continuation-of-the-national-emergency-concerning-the-coronavirus-disease-2019-covid-19-pandemic>

⁴ *Joint Resolution relating to a national emergency declared by the President on March 13, 2020*, Public Law 118-3, 137 Stat 6. (April 10, 2023), available at <https://www.congress.gov/118/plaws/publ3/PLAW-118publ3.pdf>

email must contain the regulation number (REG-XXXXXX-XX) for the hearing, the word TESTIFY, and whether the individual will be testifying in person or telephonically. For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG-123456-00. Individuals who indicate that they intend to testify telephonically will receive the telephone number and access code for the hearing. The email requesting to testify at the public hearing, whether in person or telephonically, must be received by the deadline identified in the notice of proposed rulemaking to submit an outline of topics.

All individuals who want to attend a public hearing, whether in person or telephonically, without testifying must also send an email to publichearings@irs.gov. The subject line of the email must contain the regulation number (REG-XXXXXX-XX), the word ATTEND, and whether the individual will be attending in person or telephonically. For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-123456-00. Individuals who indicate they intend to attend telephonically will receive the telephone number and access code for the hearing. The email requesting to attend the public hearing, whether in person or telephonically, must be received by 5:00 P.M. Eastern Time 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.

Hearings will be made accessible to people with disabilities. To request special assistance during a 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) business days prior to the date that the telephonic hearing is scheduled.

Drafting Information

The principal author of this notice is Stephanie W. Chernoff of the Office of the Associate Chief Counsel (Procedure and Administration). For further information regarding this notice, contact Stephanie W. Chernoff at (202) 317-5670 (not a toll-free number).