

Federal Tax Regulations Issued in 2026 (at 6/4/26)

The table below lists tax regulations issued by the Treasury Department and IRS in 2026. The links will take you to the text of the regulations (usually in the Federal Register) and other helpful information.

- For more information on the regulations including comments submitted on proposed regulations, visit <http://www.regulations.gov>.
- Federal Register - <https://www.gpo.gov/fdsys/browse/collection.action?collectionCode=FR>
- IRS Items from the Federal Register - <https://www.federalregister.gov/agencies/internal-revenue-service>
- IRS archival content - <https://www.irs.gov/privacy-disclosure/tax-code-regulations-and-official-guidance>
- IRS Electronic Reading Room (FOIA) - <https://www.irs.gov/privacy-disclosure/foia-library>
- Overview to IRS Guidance - <https://www.irs.gov/newsroom/understanding-irs-guidance-a-brief-primer>
- Office of Information and Regulatory Affairs (OIRA) in OMB - <https://www.reginfo.gov/public/>
 - Check status of regulations - <https://www.reginfo.gov/public/do/eoPackageMain>
 - Treasury regulations under review and whether “economically significant” - [click](#)

List of regulations issued in: [2025](#) [2024](#) [2023](#) [2022](#) [2021](#) [2020](#) [2019](#) [2018](#) [2017](#) [2016](#) [2015](#) [2014](#) [2013](#) [2012](#) [2011](#)

Title of Regulation	Status	Citation	IRC Sections	Additional Information
Branded Prescription Drug Fee Regulations ACA	Prop. Regs.	REG-103430-24 (1/2/26)	Part 51	“proposes amendments to regulations regarding the annual fee imposed on covered entities engaged in the business of manufacturing or importing certain branded prescription drugs. In response to the replacement of the Coverage Gap Discount Program with the new Manufacturer Discount Program by the Inflation Reduction Act of 2022, the proposed regulations would make updates regarding the discounts, rebates, and other price concessions used to determine branded prescription drug sales under Medicare Part D and would update for prior statutory changes. These proposed regulations would affect persons engaged in the business of manufacturing or importing certain branded prescription drugs.”

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Car Loan Interest Deduction OBBBA	Prop. Regs.	REG-113515-25 (1/2/26)	163(h)(4) 6011 6721 6722 6050AA	“proposed regulations regarding the deduction for certain taxpayers for an amount up to \$10,000 of qualified passenger vehicle loan interest. This document also contains proposed regulations regarding new information reporting requirements for certain persons who, in a trade or business, receive from any individual interest aggregating \$600 or more for any calendar year on a specified passenger vehicle loan, including applicable penalties for failures to file information returns or furnish payee statements as required. The proposed regulations would affect taxpayers that may deduct qualified passenger vehicle loan interest, and also persons subject to these information reporting requirements.” IR-2025-129 (12/31/25)
Backup Withholding on Third Party Network Transactions	Prop. Regs.	REG-112829-25 (1/9/26)	3406	“proposed amendments to the regulations governing backup withholding. The proposed regulations reflect recent changes to the statutory law. These changes will affect third party settlement organizations who make payments in settlement of third party network transactions.” IR-2026-03 (1/8/26)
Section 45Z Clean Fuel Production Credit IRA 2022 OBBBA 2025	Prop. Regs.	REG-121244-23 (2/4/26)	45Z 1361 4101 6417 6418	“proposed regulations regarding the clean fuel production credit enacted by the Inflation Reduction Act of 2022 and amended by the One, Big, Beautiful Bill Act (OBBBA). These proposed regulations would provide rules for determining clean fuel production credits, including credit eligibility rules, emissions rates, and certification and registration requirements. In addition, the proposed regulations would amend three sets of final regulations: the elective payment election regulations and the credit transfer election regulations, to clarify language relating to ownership of clean fuel production facilities, and the Federal excise tax registration regulations, to make them clearer and more

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				<p>consistent with the clean fuel production credit registration requirements in these proposed regulations. The proposed regulations would affect domestic producers of clean transportation fuel, taxpayers that may claim a credit for a related producer’s fuel, and excise tax registrants.”</p> <p>IR-2026-20 (2/3/26)</p>
<p>Electronic Furnishing of Payee Statements Regarding Digital Asset Sales by Brokers</p>	<p>Prop. Regs.</p>	<p>REG-105064-25 (3/6/26)</p>	<p>6045</p>	<p>“proposed regulations that would provide digital asset brokers that are required to furnish to their customers written statements reflecting information provided to the IRS with respect to digital asset sale transactions with an alternative process for obtaining consent from their customers to receive these statements in an electronic format without offering a paper delivery alternative.”</p> <p>IR-2026-29 (3/5/26) + Notice 2026-04 (3/5/26)</p>
<p>Trump Accounts OBBBA</p>	<p>Prop. Regs.</p>	<p>REG-117270-25 (3/9/26)</p>	<p>530A</p>	<p>“proposed regulations relating to Trump accounts. The proposed regulations provide guidance on making an election to open a Trump account and reserve additional sections for further guidance on Trump accounts. The proposed regulations would affect children eligible to have a Trump account, individuals who would make elections with respect to those children, and trustees of Trump accounts.”</p> <p>IR-2026-33 (3/6/26)</p>
<p>Trump Accounts Contribution Pilot Program OBBBA</p>	<p>Prop. Regs.</p>	<p>REG-117002-25 (3/9/26)</p>	<p>6434</p>	<p>“proposed regulations relating to the Trump accounts contribution pilot program under which the Trump accounts of eligible children can receive \$1,000 pilot program contributions. Eligible children must be U.S. citizens with valid Social Security numbers born in 2025 through 2028. The proposed regulations would provide guidance on making an election for the Trump account of an eligible child to receive a \$1,000 pilot program contribution. The proposed regulations</p>

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				<p>would affect eligible children and individuals who would make elections with respect to those children.”</p> <p>IR-2026-31 (3/6/26)</p>
<p>Removal of Final Regulations Identifying Certain Partnership Related-Party Basis Adjustment Transactions as Transactions of Interest</p>	<p>Removal of proposed regs</p>	<p>REG-108921-25 (3/6/26)</p> <p>Proposes to remove REG-124593-23 (6/18/24)</p>	<p>6011</p>	<p>“proposes to remove §1.6011-18 (Basis Shifting TOI Regulations) from 26 CFR part 1 (Income Tax Regulations). The Basis Shifting TOI Regulations were issued under section 6011 pursuant to authority granted to the Secretary of the Treasury or the Secretary’s delegate (Secretary) under sections 6001, 6011(a), 6111, 6112(a), 6707A(c)(1), and 7805(a)”</p> <p>“removal of the Basis Shifting TOI Regulations would be effective on the date that the Treasury Department and the IRS publish final regulations (Forthcoming Final Regulations).”</p>
<p>Guidance on Tax-Exempt Refunding Bonds</p>	<p>Prop. Regs.</p>	<p>REG-117298-21 (3/12/26)</p>	<p>148 150</p>	<p>“proposed regulations that would update certain arbitrage rules and definitions applicable to tax-exempt and other tax-advantaged bonds by clarifying the time and manner for requesting refunds of overpayment of rebate to the United States, the special transition rule for transferred proceeds, the limitation on allocations to expenditures, and the IRS address for filing defeasance notices. These proposed regulations would also revise the provision addressing certain perpetual State guarantee funds, the definition of tax-exempt bond, and the definition of refunding issue. The proposed regulations would affect issuers of tax-advantaged bonds.”</p>
<p>Substantiation Requirements and Qualified Nonpersonal Use Vehicles</p>	<p>Final regs</p>	<p>TD 10043 (3/20/26)</p>	<p>132</p>	<p>“final regulations relating to the definition of qualified nonpersonal use vehicles. Qualified nonpersonal use vehicles are excepted from the substantiation requirements that apply to certain listed property. These final regulations add unmarked vehicles used by firefighters or members of a rescue squad or ambulance crew as a new type of qualified</p>

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				nonpersonal use vehicle. These final regulations affect governmental units that provide firefighter or rescue squad or ambulance crew member employees with unmarked qualified nonpersonal use vehicles and the employees who use those vehicles.”
Occupations That Customarily and Regularly Received Tips; Definition of Qualified Tips OBBBA	Final regs	TD 10044 (4/13/26)	224	“final regulations that identify occupations that customarily and regularly received tips on or before December 31, 2024, and provide a definition of qualified tips for purposes of the income tax deduction for qualified tips. These regulations affect individuals who receive tips as part of their occupation.” IR-2-26-49 (4/10/26)
Excise Tax on Remittance Transfers OBBBA	Prop. Regs.	REG-114499-25 (4/13/26)	4475	“proposed regulations that would provide rules and definitions related to the excise tax imposed on certain remittance transfers that occur after December 31, 2025. The proposed regs would affect certain remittance transfer providers and certain individuals sending remittance transfers.” IR-2026-48 (4/10/26)
Increase in Threshold for Requiring Information Reporting With Respect to Certain Payees; Extension and Modification of Limitation on Wagering Losses OBBBA	Prop. Regs.	REG-113229-25 (4/17/26)	165 6041 6041A 3406	“proposed amendments relating to the dollar thresholds in regulations governing information reporting for payments made in the course of a trade or business and the corresponding backup withholding regulations. This document also contains proposed amendments to the regulations governing wagering losses. The proposed regulations reflect recent changes to the statutory law. These changes will affect persons who make payments in the course of their trade or business and those persons claiming a deduction for wagering losses.”
Enrolled Agent Special Enrollment Examination User Fee Update	Interim Final Regs	TD 10045 REG-108706-25	300.4	Reduce user fee for each part of EA SEE from \$99 per part to \$66.

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	Prop. Regs.	(4/20/26)		<p>“interim final regulations relating to the imposition of user fees for the special enrollment examination for enrolled agents (EA SEE). These regulations reduce the user fee for each part of the EA SEE from \$99 per part to \$66 per part. The Independent Offices Appropriation Act of 1952 authorizes the charging of user fees. The text of these interim final regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in this issue in the Proposed Rules section of this edition of the Federal Register.”</p> <p>Effective 4/20/26</p>
Treatment of Income From Indian Fishing Rights-Related Activity as Compensation	Final Regs.	TD 10046 (5/4/26)	415	<p>“final regulations providing that amounts paid to a member of an Indian Tribe as remuneration for services performed in a fishing rights-related activity may be treated as compensation for purposes of applying the limits on qualified retirement plan benefits and contributions. These regulations affect participants, beneficiaries, sponsors, and administrators of Tribal plans.”</p>
Section 6435 Payments; Refunds for Previously Taxed Dyed Fuel OBBBA	Temp. Regs. Prop. Regs.	TD 10047 (5/1/26) REG-119294-25 (5/1/26)	6435	<p>“temporary regulations regarding the statutory provision providing for payments to taxpayers with respect to certain previously taxed dyed fuel. Specifically, these temporary regulations provide guidance delineating which taxpayers may claim such payments and the procedures these taxpayers must follow to claim the payments. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the proposed rules section in this issue of the Federal Register. These temporary regulations affect taxpayers that withdraw previously taxed dyed fuel from a terminal.”</p> <p>IR-2026-59 (4/30/26)</p>

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<p>Excepted Fertility Benefits</p> <p>ACA</p>	Prop. Rules	<p>REG-118484-25 (5/13/26)</p> <p>Co-issued by DOL and HHS</p>	9831	<p>“proposed rules that would amend the regulations regarding excepted benefits under the Employee Retirement Income Security Act of 1974, the Internal Revenue Code, and the Public Health Service Act to establish certain fertility benefits as a new category of limited excepted benefits. Excepted benefits are generally exempt from the market requirements that were added to those laws by the Health Insurance Portability and Accountability Act, the Patient Protection and Affordable Care Act, the No Surprises Act, and certain other Federal laws specifically related to group health plans and group and individual health insurance coverage.”</p>
Returns Relating to Sales or Exchanges of Certain Partnership Interests	Final Reg.	<p>TD 10048 (5/20/26)</p>	6050K	<p>“final regulations modifying information reporting obligations with respect to sales or exchanges of certain interests in partnerships owning inventory or unrealized receivables.”</p>
Income of Foreign Governments and of International Organizations	Prop. Regs.	<p>CC-00349656-26 (6/1/26)</p>	892	<p>“This document contains proposed regulations regarding the applicability dates of proposed rules relating to the taxation of the income of foreign governments from investment in the United States. This document also withdraws a portion of the proposed regulations published on December 15, 2025, relating to applicability dates.”</p> <p>IR-2026-69 (5/29/26)</p>
Estate Tax Closing Letter User Fee Update	Prop. Regs.	<p>REG-103193-26 (6/2/26)</p>	\$300.12	<p>“proposed regulations amending the current regulations to increase the amount of the user fee imposed on authorized persons requesting the issuance of an estate tax closing letter. The Independent Offices Appropriations Act of 1952 authorizes charging user fees in appropriate circumstances. The proposed regulations would affect persons who request an estate tax closing letter.”</p> <p>2025 – interim final rule (TD 10031) set current \$56 user fee for requests for issuance of an estate tax closing letter. The</p>

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Federal Independent Dispute Resolution Operation	Final Regs Also issued by DOL and HHS	TD 10049 (6/4/26) 182 pages including long preamble	9816	<p>proposed regs call for a \$76 fee.</p> <p>“final rules related to certain provisions of the No Surprises Act regarding the Federal independent dispute resolution (IDR) process, which was established as part of the Consolidated Appropriations Act, 2021 (CAA). These rules finalize new requirements relating to the disclosure of information that group health plans and health insurance issuers offering group or individual health insurance coverage must include along with the initial payment or notice of denial of payment for certain items and services subject to the surprise billing protections in the No Surprises Act. These final rules also require plans and issuers to communicate information by using claim adjustment reason codes (CARCs) and remittance advice remark codes (RARCs), as specified in guidance, when providing any paper or electronic remittance advice (ERA) to an entity that does not have a contractual relationship with the plan or issuer. This document also finalizes amendments to certain requirements related to the open negotiation period preceding the Federal IDR process, the initiation of the Federal IDR process, the Federal IDR dispute eligibility review process, and the payment and collection of administrative fees and certified IDR entity fees. This document also finalizes the definition of bundled payment arrangements, amends requirements related to batched items and services and amends the rules for extensions of timeframes due to extenuating circumstances. Additionally, this document finalizes provisions that require plans and issuers to register in the Federal IDR portal. In accordance with Federal law, a summary of these rules may be found at https:// www.regulations.gov/.”</p>