Federal Tax Regulations Issued in 2026 (at 8/31/26)

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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				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." IR-2026-20 (2/3/26)
Electronic Furnishing of Payee Statements Regarding Digital Asset Sales by Brokers	Prop. Regs.	REG–105064–25 (3/6/26)	6045	"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." IR-2026-29 (3/5/26) + Notice 2026-04 (3/5/26)
Trump Accounts OBBBA	Prop. Regs.	REG-117270-25 (3/9/26)	530A	"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." IR-2026-33 (3/6/26)
Trump Accounts Contribution Pilot Program OBBBA	Prop. Regs.	REG–117002–25 (3/9/26)	6434	"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

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				would affect eligible children and individuals who would make elections with respect to those children." IR-2026-31 (3/6/26)
Removal of Final Regulations Identifying Certain Partnership Related-Party Basis Adjustment Transactions as Transactions of Interest	Removal of proposed regs	REG–108921–25 (3/6/26) Proposes to remove REG–124593–23 (6/18/24)	6011	"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)" "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)."
Guidance on Tax-Exempt Refunding Bonds	Prop. Regs.	REG-117298–21 (3/12/26)	148 150	"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."
Substantiation Requirements and Qualified Nonpersonal Use Vehicles	Final regs	TD 10043 (3/20/26)	132	"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

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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)		"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." Effective 4/20/26
Treatment of Income From Indian Fishing Rights-Related Activity as Compensation	Final Regs.	TD 10046 (5/4/26)	415	"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."
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	"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." IR-2026-59 (4/30/26)

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Excepted Fertility Benefits ACA	Prop. Rules	REG–118484–25 (5/13/26) Co-issued by DOL and HHS	9831	"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."
Returns Relating to Sales or Exchanges of Certain Partnership Interests	Final Reg.	TD 10048 (5/20/26)	6050K	"final regulations modifying information reporting obligations with respect to sales or exchanges of certain interests in partnerships owning inventory or unrealized receivables."
Income of Foreign Governments and of International Organizations	Prop. Regs.	CC-00349656-26 (6/1/26)	892	"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." IR-2026-69 (5/29/26)
Estate Tax Closing Letter User Fee Update	Prop. Regs.	REG–103193–26 (6/2/26)	§300.12	"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." 2025 – interim final rule (TD 10031) set current $56 user fee for requests for issuance of an estate tax closing letter. The

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				proposed regs call for a $76 fee.
Federal Independent Dispute Resolution Operation	Final Regs Also issued by DOL and HHS	TD 10049 (6/4/26) 182 pages including long preamble	9816	"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/." Correction – FR 55462 (8/28/26)

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Prediction Markets; Public Interest Determinations NON-TAX	Notice of proposed rulemaking	17 CFR Part 40 (6/12/26) 66 pages	Non-tax	"The Commodity Futures Trading Commission (Commission or CFTC) is proposing amendments to its rules concerning event contract derivatives. The markets for these event contracts are commonly referred to as ''prediction markets.'' In particular, the Commission is proposing amendments to further specify the types of event contracts that may be subject to a determination that they are contrary to the public interest, such that they may not be listed for trading or accepted for clearing on or through a CFTC- registered entity, as provided in the Commodity Exchange Act (CEA). The proposed amendments set out factors the Commission would apply in that determination and conform the process by which the determination would be made to the CEA. The Commission also is proposing amendments to the procedure for the Commission's determination to enhance clarity and organization, as well as a definition of the term ''gaming'' and a rule regarding when event contracts ''involve'' an underlying activity." Comments due by 7/27/26
Revising Qualified Domestic Trust Regulations under Section 2056A to Update Outdated References and Procedures TAMRA 88 RRA 89 EGTRRA 2001	Final regs	TD 10050 (7/10/26)	2056	"final regulations that amend the Federal estate tax regulations applicable to estates of decedents passing property to or for the benefit of a noncitizen spouse in a domestic trust that satisfies all of the requirements under applicable Federal tax law and regulations to be a qualified domestic trust and for which the executor of the decedent's estate has made a qualified domestic trust election. These final regulations modify the existing regulations to update outdated references, information, and procedures. These final regulations primarily affect the estates of decedents passing property to or for the benefit of a noncitizen spouse in a qualified domestic trust pursuant to applicable Federal tax law."

Title of Regulation	Status	Citation	IRC Sections	Additional Information
				Correction FR 46724 (7/24/26).
Charitable Remainder Annuity Trust Listed Transaction	Final Rule	TD 10051 (7/9/26)	6011	"final regulations that identify certain charitable remainder annuity trust (CRAT) transactions and substantially similar transactions as listed transactions, a type of reportable transaction. Material advisors and certain participants in these listed transactions are required to file disclosures with the IRS and will be subject to penalties for failure to disclose. The final regulations affect participants in these transactions as well as material advisors but provide that certain organizations whose only role or interest in the transaction is as a charitable remainderman will not be treated as participants in the transaction or as parties to a prohibited tax shelter transaction subject to excise taxes and disclosure requirements." IR-2026-82 (7/8/26)
Information Reporting and Transfer for Valuable Consideration Rules for Section 1035 Exchanges of Life Insurance and Certain Other Life Insurance Contract Transactions	Final rule	TD 10052 (7/9/26)	101 6050Y	"final regulations providing guidance on the application of the transfer for valuable consideration rules and associated information reporting requirements for reportable policy sales of interests in life insurance contracts to exchanges of life insurance contracts qualifying for nonrecognition of gain or loss and certain acquisitions of interests in life insurance contracts in transactions that qualify as corporate reorganizations. The final regulations affect parties involved in these life insurance contract transactions, including with respect to payments of reportable death benefits."
Section 898(c) Transition Rule for Allocating Foreign Taxes and Section 960(d)(4) Foreign Tax Credit Disallowance	Prop. Regs.	REG–115145–25 (8/3/26)	163(j) 441 898 901 960 987	"proposed regulations that relate to allocating foreign taxes of foreign corporations affected by the repeal of the one-month deferral election and to the disallowance of foreign tax credits on certain distributions of previously taxed earnings and profits. The proposed regulations would affect taxpayers that operate in foreign countries through certain foreign

Title of Regulation	Status	Citation	IRC Sections	Additional Information
OBBBA				corporations and taxpayers that claim the foreign tax credit.” Correction – FR 55816 (8/31/26)
Backup Withholding on Third Party Network Transactions OBBBA	Final Reg.	TD 10053 (8/10/26)	3406	“final regulations governing backup withholding on reportable payments with respect to third party network transactions. The final regulations reflect recent changes to the statutory law that affect the backup withholding requirements for third party settlement organizations who make payments in settlement of third party network transactions.”
Employer Contributions to Trump Accounts and Nondiscrimination Rules for Dependent Care Assistance Programs OBBBA	Prop. Regs.	REG–101355–26 (8/11/26)	128 129	“proposed regulations that would provide guidance with respect to employer contributions to Trump accounts, including applicable nondiscrimination rules, and the nondiscrimination rules for dependent care assistance programs. This document also provides a notice of a public hearing on the proposed regulations. The proposed regulations would affect employers maintaining a Trump account contribution program or a dependent care assistance program and employees participating in those programs.” Correction – FR 54696 (8/24/26) IR-2026-90 (8/11/26)
Beneficial Ownership Information Reporting Requirement Revision	Final Rule	RIN 1506-AB67 (8/14/26) Advance release (8/11/26)	Non-tax	“FinCEN is issuing this final rule to adopt as final and with certain limited changes the interim final rule issued on March 26, 2025, which narrowed beneficial ownership information (BOI) reporting requirements under FinCEN’s regulations implementing the Corporate Transparency Act (CTA). In particular, this final rule not only continues to exempt reporting companies from having to report the BOI of U.S. person beneficial owners and U.S. person beneficial owners from having to provide BOI to reporting companies; it also exempts reporting companies from having to submit information about their U.S. person company applicants to

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				FinCEN and exempts U.S. person company applicants from any obligation to provide their information. In addition, the final rule exempts all U.S. persons from the requirement to update information already provided to FinCEN in connection with obtaining a FinCEN identifier (FinCEN ID)." Treasury press release of 8/11/26 + FAQs
Foreign Currency Gain or Loss of Controlled Foreign Corporations OBBBA	Prop. Regs.	REG-103844-26 (8/14/26)	367 987	"proposed regulations providing rules relating to the determination and recognition of foreign currency gain or loss with respect to qualified business units (''QBUs'') of controlled foreign corporations (''CFCs''). The proposed regulations provide an election under which a CFC generally would not be required to compute or recognize foreign currency gain or loss upon a remittance from a QBU, except in connection with certain inbound nonrecognition transactions."
Proposed Removal of a Reporting Requirement for Trusts Whose Charitable Contribution Deductions Are Solely for Contributions Made by Passthrough Entities Pension Protection Act of 2006, Public Law 109–280	Prop. Regs.	REG-109082-25 (8/17/26)	6034	"proposed regulations that would amend existing regulations that require certain trusts to report all charitable contributions and amounts permanently set aside for a charitable purpose on Form 1041–A, U.S. Information Return Trust Accumulation of Charitable Amounts. The proposed regulations would remove the reporting requirement for these trusts with respect to tax years in which trust's only claimed charitable contribution deduction results from charitable contributions made by a passthrough entity in which trust owns an interest. The proposed regulations would also modify the existing regulations to clarify that split-interest trusts satisfy their filing obligations by filing Form 5227, Split-Interest Trust Information Return, rather than Form 1041–A. The proposed regulations would affect certain trusts that are required to report all charitable contributions and amounts permanently set aside for a charitable purpose."
Application of Section	Prop. Regs.	REG-117130-25	250	"proposed regulations under section 250 that provide

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250(b)(3)(A)(i)(VII) to Sales or Other Dispositions of Property OBBBA		(8/20/26)		guidance on certain income of a domestic corporation that is excluded in the determination of deduction eligible income. This category of income consists of income and gain from the sale or other disposition of intangible property and any other property of a type that is subject to depreciation, amortization, or depletion. The proposed regulations would affect domestic corporations with foreign-derived deduction eligible income.”
Application of the Personal Responsibility and Work Opportunity Reconciliation Act to the Refunded Portion of Certain Federal Refundable Tax Credits Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA).	Prop. Regs.	REG-119882-25 (8/20/26)	23 24 25A 32	“proposed regulations that would provide that the refunded portion of certain refundable Federal income tax credits available to individuals is a ‘‘Federal public benefit’’ under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA). As a result, aliens who are not ‘‘qualified aliens’’ under PRWORA would be ineligible to receive the refunded portion of these refundable credits. These regulations would generally affect taxpayers claiming the following Federal income tax credits: the adoption tax credit, the American opportunity tax credit, the child tax credit, and the earned income credit. As required by PRWORA, this document also provides notice to the public and notifies recipients of proposed changes regarding eligibility for the refunded portion of such Federal income tax credits under PRWORA.” IR-2026-93 (8/19/26) Treasury press release (8/19/26), Treasury, IRS Propose Rules to Protect Refundable Tax Credits from Abuse by Illegal Aliens Draft new form – Schedule 3-A, Federal Public Benefit (8/20/26). Per preamble to proposed regulations, taxpayers will use this schedule to “self-certify under penalty of perjury that they are a U.S. citizen, U.S. national, or qualified alien who is eligible to receive the claimed refund as described in

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				proposed §§1.23–1, 1.23–2, 1.24–2, 1.24–3, 1.25A–6, 1.25A–7, 1.32–1 and 1.32–4. Taxpayers will be able to complete this certification by completing Schedule 3–A, or other form as determined by the Treasury Secretary.”
Determination of Target Normal Cost and Funding Target for Single-Employer Defined Benefit Plans • Worker, Retiree, and Employer Recovery Act of 2008 (WRERA ‘08) • Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act) • SECURE 2.0 Act of 2022	Prop. Regs.	REG-197855-25 (8/20/26)	430	“proposed regulations that would modify rules in the existing regulations relating to the minimum funding requirement applicable to single-employer defined benefit pension plans. The modifications include changes to the rules relating to the determination of a plan’s target normal cost and funding target and would implement certain statutory amendments that have not yet been reflected in the regulations. These proposed regulations would affect participants in, beneficiaries of, employers maintaining, and administrators of single-employer defined benefit plans.”
Guidance on Eligible Investments for Trump Accounts OBBBA	Prop. Regs.	CC–00349938–26 (8/21/26)	530A	“proposed regulations relating to Trump accounts. The proposed regulations would provide guidance regarding eligible investments, which are the only assets in which Trump account funds may be invested before the first day of the calendar year in which the account beneficiary attains age 18. The proposed regulations would affect account beneficiaries and trustees of Trump accounts.” IR-2026-96 (8/20/26) Treasury press release of 8/20/26

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Pro Rata Share of Subpart F Income, Tested Income, or Tested Loss OBBBA	Prop. Regs.	REG-115646-25 (8/26/26)	245A 901 951 951A 6038	“proposed regulations relating to the determination of a United States shareholder’s pro rata share of subpart F income, tested income, or tested loss of a controlled foreign corporation. The proposed regulations would affect shareholders of foreign corporations, including United States shareholders of controlled foreign corporations.”