

Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–110032–25]

RIN 1545–BR63

Occupations That Customarily and Regularly Received Tips; Definition of Qualified Tips

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notification of change to telephonic-only public hearing on a proposed rulemaking.

SUMMARY: This document announces that the public hearing originally scheduled for October 23, 2025, for a notice of proposed rulemaking (REG–110032–25) that was published in the **Federal Register** on Monday, September 22, 2025, has been changed to a telephonic-only hearing. The proposed regulations 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.

DATES: The public hearing scheduled for October 23, 2025, at 10 a.m. Eastern Time (ET) has been changed to a telephonic-only hearing.

ADDRESSES: Public comments that have been submitted on the proposed regulations (REG–110032–25) are available on the Federal eRulemaking Portal at <https://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Stephanie Caden or Andrew Holubeck at (202) 317–4774; concerning submission of comments or the public hearing, please contact Publications and Regulations Section at (202) 317–6901 (not toll-free numbers) or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and public hearing that appeared in the **Federal**

Register on Monday, September 22, 2025 (90 FR 45340), announced that a public hearing was scheduled for October 23, 2025.

Due to the lapse in appropriations, the in-person public hearing scheduled for October 23, 2025, is changed to a telephonic-only hearing. If no timely requests to speak at the telephonic hearing are received, the public hearing will not be held. The deadline to provide comments on the notice of proposed rulemaking and to request to testify at the hearing remains October 22, 2025. All individuals who timely request to attend the public hearing will receive the telephone number and access code.

Individuals who have already sent an email to publichearings@irs.gov to request to attend the hearing by telephone or in person do not need to make a second request to attend the hearing being held by telephone only. The IRS will provide those individuals with a telephone number and access code for the hearing by email.

Oluwafunmilayo A. Taylor,

Section Chief, Publications and Regulations, Associate Chief Counsel, (Procedure and Administration).

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R09–OAR–2025–0101; FRL–12600–01–R9]

Approval and Promulgation of Air Quality Implementation Plans; Nevada; Regional Haze State Implementation Plan for the Second Implementation Period

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve portions of the regional haze state implementation plan (SIP) revisions submitted by the Nevada Division of Environmental Protection (NDEP) on August 12, 2022 (“2022 Nevada Regional Haze Plan”) and on May 28, 2025 (“2025 SIP Supplement”), as satisfying applicable requirements

under the Clean Air Act (CAA) and the EPA’s Regional Haze Rule (RHR) for the program’s second implementation period. These revisions address the requirement that states must periodically revise their long-term strategies for making reasonable progress towards the national goal of preventing any future, and remedying any existing, anthropogenic impairment of visibility, including regional haze, in mandatory Class I Federal areas. The revisions also address other applicable requirements for the second implementation period of the regional haze program. The EPA is taking this action pursuant to CAA sections 110 and 169A.

DATES: Written comments must be received on or before November 24, 2025.

(1) *Addresses:* Submit your comments, identified by Docket ID No. EPA–R09–OAR–2025–0101 at <https://www.regulations.gov>. For comments submitted at *Regulations.gov*, follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be confidential business information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or other file sharing system). For additional submission methods, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section. For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www.epa.gov/dockets/commenting-epa-dockets>. If you need assistance in a language other than English or if you are a person with a disability who needs a reasonable accommodation at no cost to you, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section.