

to taxable years beginning on or after [DATE OF PUBLICATION OF FINAL RULE]. * * *

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Frank J. Bisignano,

Chief Executive Officer.

[FR Doc. 2025–22775 Filed 12–12–25; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–132251–11; REG–134219–08]

RIN 1545–BI82; RIN 1545–BK51

Relief From Joint and Several Liability

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Withdrawal of notices of proposed rulemaking.

SUMMARY: This document withdraws two notices of proposed rulemaking regarding relief from joint and several tax liability and relief from Federal income tax liability resulting from the operation of State community property laws. The proposed regulations would have affected married individuals who filed joint returns and later seek relief from joint and several liability.

DATES: As of December 15, 2025, the notices of proposed rulemaking that were published in the **Federal Register** on August 13, 2013 (78 FR 49242) and November 20, 2015 (80 FR 72649), are withdrawn.

FOR FURTHER INFORMATION CONTACT: Mark Shurtliff at (202) 317–6845 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On August 13, 2013, the Department of the Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking (REG–132251–11) in the **Federal Register** (78 FR 49242) that proposed guidance for taxpayers on when and how to request relief from joint and several liability under section 6015 of the Internal Revenue Code (Code) and relief from the operation of State community property law under section 66 of the Code (2013 proposed regulations). In addition, on November 20, 2015, the Treasury Department and the IRS published a notice of proposed rulemaking (REG–134219–08) in the **Federal Register** (80 FR 72649) that reflected changes to section 6015 made by the Tax Relief and Health Care Act of 2006, Public Law 109–432, 120 Stat.

2922, 3061 (December 20, 2006), as well as changes in the law arising from litigation (2015 proposed regulations).

The Treasury Department and the IRS have determined it appropriate to withdraw the 2013 proposed regulations and the 2015 proposed regulations at this time to focus time and resources on other matters. Additionally, in light of the volume and breadth of scope of the comments received in response to the 2013 proposed regulations and the 2015 proposed regulations, the Treasury Department and the IRS have determined that further consideration of the proposed rules contained in the notices of proposed rulemaking is warranted. Moreover, due to the amount of time that has passed since the notices of proposed rulemaking were published, the Treasury Department and the IRS do not intend to publish final rules without again providing additional notice of the proposed rules and requesting public comments. For these reasons, the Treasury Department and the IRS are withdrawing the 2013 proposed regulations and the 2015 proposed regulations.

The withdrawal of the 2013 proposed regulations and the 2015 proposed regulations does not limit the ability of the Treasury Department and the IRS to publish new regulatory proposals regarding the areas addressed by the withdrawn notices of proposed rulemaking, including new proposals that may be substantially identical or similar to those described therein, and the Treasury Department and the IRS may propose new rules in this regard in a future rulemaking, as appropriate. In addition, the withdrawal of these notices of proposed rulemaking does not affect the ongoing application of existing statutory and regulatory requirements or the responsibility to faithfully administer the statutory requirements the proposed rules would have implemented if finalized. Finally, should the Treasury Department and the IRS decide in the future to move forward with rulemaking in this area, such rulemaking would take into account statutory changes that have been made, as well as changes in the law arising from litigation, since the 2013 proposed regulations and the 2015 proposed regulations were published.

Drafting Information

The principal author of this notice is Mark Shurtliff of the Office of Associate Chief Counsel (Procedure and Administration). However, other personnel from the Treasury Department and the IRS participated in its development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Withdrawal of Proposed Amendments to the Regulations

Under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG–132251–11) that was published in the **Federal Register** on August 13, 2013 (78 FR 49242), and the notice of proposed rulemaking (REG–134219–08) that was published in the **Federal Register** on November 20, 2015 (80 FR 72649), are withdrawn.

Frank J. Bisignano,

Chief Executive Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Part 70

[REG–110519–25]

RIN 1545–BR65

Updating Regulation References To Reflect Reorganizations at the Department of Justice and the Internal Revenue Service

AGENCY: Internal Revenue Service (IRS), Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations that would update points of contact within the Department of Justice and the IRS. The proposed regulations are necessary to reflect a reorganization within the Department of Justice to identify new points of contact for matters involving the internal revenue laws. The proposed regulations would also update points of contact at the IRS for administrative claim submissions from taxpayers seeking civil damages for certain unauthorized collection actions or awards of administrative costs with respect to certain administrative proceedings.

DATES: Written or electronic comments and requests for a public hearing must be received by January 14, 2026.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at <https://www.e-rulemaking.gov>

www.regulations.gov (indicate IRS and REG–110519–25) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comments submitted to the IRS’s public docket. Send paper submissions to: CC:PA:01:PR (REG–110519–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Shikha K. Patel at (202) 317–6306; concerning submissions of comments or a public hearing, the Publications and Regulations Section at (202) 317–6091 (not toll-free numbers) or by email at publichearings@irs.gov

SUPPLEMENTARY INFORMATION:

Authority

This document contains proposed amendments to the Procedure and Administration Regulations (26 CFR part 301) under sections 6103, 6402, 7430, and 7433 of the Internal Revenue Code (Code) previously issued under sections 6103(q) and 7805(a) of the Code. This document also contains a proposed amendment to the Procedure and Administration Regulations (27 CFR part 70), which governs taxpayer claims for credit or refund to the Alcohol and Tobacco and Trade Bureau (TTB) for certain excise taxes assessed under the Code. Section 6103(q) authorizes the Secretary of the Treasury or the Secretary’s delegate (Secretary) “to prescribe such other regulations as necessary to carry out the provisions of [section 6103].” Section 7805(a) of the Code authorizes the Secretary to “prescribe all needful rules and regulations for the enforcement of [the Code], including all rules and regulations as may be necessary by reason of any alteration of law to internal revenue.”

Background

I. Changes in References to Department of Justice Organization

Civil and criminal litigation relating to the Internal Revenue laws has historically been handled or authorized by the Tax Division of the Department of Justice. The Treasury Department, IRS, and the TTB have been made aware that the Department of Justice has modified its organizational structure to

divide the responsibilities of the Tax Division between the Civil Division and Criminal Division of the Department of Justice. References to the Tax Division appear in 26 CFR 301.6103(h)(2)–1 and 301.6402–2, and 27 CFR 70.123.

Section 301.6103(h)(2)–1 of Title 26 of the Code of Federal Regulations (Title 26) regulates the requirements and grounds for disclosures of returns and return information to and by officers and employees of the Department of Justice in Federal grand jury proceedings involving tax administration, including preparation for and investigation of those proceedings. These regulations provide that, pursuant to section 6103(h)(2), such disclosures must be duly authorized by or on behalf of the Assistant Attorney General for the Tax Division of the Department of Justice.

Section 301.6402–2 of Title 26 regulates the requirements, grounds, and form for a taxpayer to file a claim for credit or refund as well as methods of refund. In the event that the refund is based on a claim that has been reduced to judgement, or settled in or as a result of litigation, 26 CFR 301.6402–2 provides that the check is to be mailed to the Department of Justice, Tax Division, which will then deliver the check to the taxpayer or the counsel of record.

Section 70.123 of Title 27 sets forth the requirements, grounds, and form for filing claims for credits or refunds, as well as methods of refunds. It provides that checks in payment of claims which have been reduced to judgment or settled in the course or as a result of litigation, will be drawn in the name of the person or persons entitled to the money and will be sent to the Assistant Attorney General, Tax Division, Department of Justice, for delivery to the taxpayer or the counsel of record in the court proceeding.

II. Changes in the Processing of Certain Claims at the IRS

Section 7433 provides for civil damages for certain unauthorized collection actions and was enacted as part of the Technical and Miscellaneous Revenue Act of 1988, Public Law 100–647, 102 Stat. 3746 (November 10, 1988). The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98), Public Law 105–206, 112 Stat. 685 (July 22, 1998), mandated fundamental reorganization of the IRS. Additionally, the RRA 98 amended section 7433(e) to require an exhaustion of administrative remedies. On March 25, 2003, the Treasury Department and the IRS published final regulations (TD 9050) in the **Federal Register** (68 FR

14316) under section 7433 that require, for collection actions that do not relate to section 362 or section 524 of title 11, United States Code (Bankruptcy Code), an administrative claim to first be sent in writing to the “Area Director, Attn: Compliance Technical Support Manager” of the area in which the taxpayer currently resides in order to exhaust administrative remedies. In contrast, for collection actions related to violations of section 362 or section 524 of the Bankruptcy Code, an administrative claim must first be sent to the “Chief, Local Insolvency Unit,” for the judicial district in which the bankruptcy petition that is the basis for the asserted automatic stay or discharge violation was filed.

As part of that reorganization mandated by the RRA 98, the IRS shifted from a geographically focused organizational system to one that focuses on specific categories of taxpayers with similar needs. Since the regulations were published in 2003, there have been numerous changes to which IRS offices are responsible for the processing of these claims. The Internal Revenue Manual (IRM) 1.4.51.2 (June 25, 2025) sets forth the role of processing such claims to the Field Insolvency Manager and the Centralized Insolvency Operation Manager. The Insolvency function is now comprised of two operations, Field Insolvency (FI) and the Centralized Insolvency Operation (CIO). These two operations work together to provide customer service while addressing employee satisfaction in delivering improved business results. Pursuant to IRM 1.4.51.2.5 (2) and (3) (February 12, 2020), the CIO provides initial clerical processing and sends complex issues to FI to work. Addressing administrative claims for damages to the CIO ensures the efficient routing of these claims to the FI office best suited to address those claims. References to Compliance Technical Support appear in 26 CFR 301.7433–1. References to Local Insolvency Units appear in 26 CFR 301.7430–1, 301.7430–2, and 301.7433–2.

Section 301.7430–1(e) of Title 26 defines the manner in which a party seeking damages for actions involving willful violations of the automatic stay under section 362 of the Bankruptcy Code or the discharge provisions under section 524 of the Bankruptcy Code can meet the exhaustion of administrative remedies requirement of section 7433(d)(1). It provides that a party must file an administrative claim for damages or for relief from a violation of section 362 or section 524 of the Bankruptcy Code with the Chief, Local Insolvency

Unit, for the judicial district in which the bankruptcy petition that is the basis for the asserted automatic stay or discharge violation was filed. It also refers to actions for damages for willful violation of the automatic stay as section 362(h) claims. The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA), Public Law 109–8, 119 Stat. 23 (April 20, 2005) recodified section 362(h) of the Bankruptcy Code in its entirety at section 362(k)(1) of the Bankruptcy Code.

Section 301.7430–2(c) of Title 26 describes the procedures that a party must follow to recover reasonable administrative costs regarding administrative proceedings within the IRS. It provides that administrative claims with respect to requests for administrative costs incurred in damage actions for violations of section 362 or section 524 of the Bankruptcy Code should be made to the Chief, Local Insolvency Unit.

Section 301.7433–1(e) of Title 26 describes the procedures that a party must follow to file an administrative claim for damages for unauthorized collection actions to fulfill the exhaustion of administrative remedies requirement of section 7433(d)(1). Specifically, an administrative claim for damages shall be sent to the Area Director, Attn: Compliance Technical Support Manager, of the area in which the taxpayer currently resides.

Section 301.7433–2(a) of Title 26 describes the civil cause of action for violation of section 362 or section 524 of the Bankruptcy Code. Section 301.7433–2(a)(2) of Title 26 clarifies that while section 7433 constitutes the exclusive remedy under the Code for violations of section 362 or section 524 of the Bankruptcy Code, such exclusivity does not preclude a cause of action under the Bankruptcy Code relating to willful violations of the stay formerly codified at section 362(h). The BAPCPA recodified this cause of action under section 362(k) of the Bankruptcy Code. Section 301.7433–2(e) of Title 26 describes the procedures that a party must follow to file an administrative claim for damages for violations of section 362 or section 524 of the Bankruptcy Code to fulfill the exhaustion of administrative remedies requirement of section 7433(d)(1). It provides that an administrative claim for damages shall be sent to the Chief, Local Insolvency Unit, for the judicial district in which the taxpayer filed the underlying bankruptcy case giving rise to the alleged violation.

Explanation of Provisions

These proposed regulations would amend 26 CFR 301.6402–2, 301.6103(h)(2)–1, and 27 CFR 70.123 by updating references to the “Assistant Attorney General for the Tax Division of the Department of Justice” to reflect the Assistant Attorneys General who will supervise civil and criminal tax functions after the reorganization of the Department of Justice. Specifically, references in 26 CFR 301.6402–2 and 27 CFR 70.123, which relate to civil matters, would be amended to read “Assistant Attorney General for the Civil Division of the Department of Justice.” References in 26 CFR 301.6103(h)(2)–1, which relate to criminal matters, would be amended to read “Assistant Attorney General for the Criminal Division of the Department of Justice.” Amending these regulations to reflect the correct point of contact at the Department of Justice will ensure that communications are sent to the appropriate Assistant Attorney General with supervisory authority over the appropriate civil or criminal tax function.

Additionally, these proposed regulations would amend 26 CFR 301.7433–1(e)(1) by updating references to “Area Director, Attn: Compliance Technical Support Manager” to reflect that those matters are currently handled by Collection Advisory Groups. These proposed regulations would amend 26 CFR 301.7430–1(e), 301.7430–2(c)(2), and 301.7433–2(e)(1) by updating references to “Chief, Local Insolvency Unit” to reflect the shift to the Centralized Insolvency Operation. Specifically, the reference in 26 CFR 301.7433–1(e)(1) to “Area Director, Attn: Compliance Technical Support Manager” would be amended to read “Collection Advisory Group of the area in which the taxpayer currently resides.” The references in 26 CFR 301.7430–1(e)(1), 301.7430–1(e)(2), 301.7430–2(c)(2), and 301.7433–2(e)(1) to “Chief, Local Insolvency Unit” would be amended to read “Centralized Insolvency Operation.” Amending these regulations to reflect the current points of contact within the IRS Collection function will ensure that claim submissions are sent to the appropriate Collection contact.

Finally, these proposed regulations would update references to actions under Bankruptcy Code section 362(h) in 26 CFR 301.7430–1(e)(2) and 301.7433–2(a)(2) to reflect the revision to the Bankruptcy Code under the BAPCPA. Amending these regulations to reflect the current version of the Bankruptcy Code would decrease

confusion around application of that title.

Proposed Effective Date

The changes to the organizational structure of the Department of Justice and the IRS are already in effect. It would be unnecessary and contrary to the public interest for the regulations to continue to reference Department of Justice divisions and IRS business units that have been reorganized as points of contact. To ensure that communications are sent to the appropriate Assistant Attorney General with supervisory authority over the appropriate civil or criminal tax function at the Department of Justice for matters involving the internal revenue laws and that administrative claims submitted from taxpayers seeking civil damages for certain unauthorized collection actions or awards of administrative costs with respect to certain administrative proceedings are sent to the appropriate IRS collection contact, the Treasury Department, the IRS, and TTB find that there is good cause to dispense with a delayed effective date pursuant to 5 U.S.C. 553(d)(3). The regulations under 26 CFR part 301, as proposed, and 27 CFR part 70, as proposed, would be effective as of the date of publication of a Treasury decision adopting these proposed rules with any necessary modifications as final in the **Federal Register**.

Proposed Applicability Date

For proposed applicability dates see 26 CFR 301.6402–2(h), 301.6103(h)(2)–1(c), 301.7430–1(h), 301.7430–2(f), 301.7433–1(i); and 301.7433–2(i).

Special Analyses

I. Regulatory Planning and Review

These proposed regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (July 4, 2025) between the Treasury Department and the Office of Management and Budget regarding review of tax regulations.

II. Regulatory Flexibility Act

The Secretary of the Treasury hereby certifies that these proposed regulations would not have a significant economic impact on a substantial number of small entities pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6). The proposed regulations would provide updated points of contact within the Department of Justice and the IRS, and would not impose any new requirements or obligations upon small entities. Accordingly, a regulatory

flexibility analysis under the Regulatory Flexibility Act is not required.

III. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year by a State, local, or Tribal government, in the aggregate, or by the private sector, of \$100 million in 1995 dollars, updated annually for inflation. These proposed regulations do not include any Federal mandate that may result in expenditures by State, local, or Tribal governments, or by the private sector in excess of that threshold.

IV. Executive Order 13132: Federalism

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on State and local governments, and is not required by statute, or preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These proposed regulations do not have federalism implications and do not impose substantial direct compliance costs on State and local governments or preempt State law within the meaning of the Executive order.

V. Small Business Administration

Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for the Office of Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Request for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are timely submitted to the IRS as prescribed in this preamble under the **ADDRESSES** heading. The Treasury Department, the IRS, and TTB request comments on all aspects of the proposed regulations. Any comments submitted will be available at <https://www.regulations.gov> or upon request. A public hearing will be scheduled if requested in writing by any person who timely submits electronic or written comments. Requests for a public hearing are also encouraged to be made electronically. If a public hearing is scheduled, notice of the date and time

for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Shikha K. Patel of the Office of Associate Chief Counsel (Procedure and Administration). However, other personnel from the Treasury Department participated in the development of the regulations.

Lists of Subjects

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

27 CFR Part 70

Administrative practice and procedure, Claims, Excise taxes, Freedom of information, Penalties, Reporting and recordkeeping requirements, Surety bonds.

Proposed Amendments to the Regulations

Accordingly, the IRS proposes to amend 26 CFR part 301 and the Treasury Department proposes to amend 27 CFR part 70 as follows:

PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for 26 CFR part 301 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 2.** Section 301.6402–2 is amended by revising paragraphs (f)(2) and (h) to read as follows:

§ 301.6402–2 Claims for credit or refund.

* * * * *

(f) * * *

(2) Checks in payment of claims which have either been reduced to judgment or settled in the course or as a result of litigation will be drawn in the name of the person or persons entitled to the money and will be sent to the Assistant Attorney General for the Civil Division of the Department of Justice, or such person's designee, for delivery to the taxpayer or the counsel of record in the court proceeding.

* * * * *

(h) **Applicability dates.** This section applies on or after December 15, 2025. For periods before December 15, 2025, see this section as in effect and contained in 26 CFR part 301, revised as of April 1, 2025.

■ **Par. 3.** Section 301.6103(h)(2)–1 is amended by revising paragraph (a)(2)(ii) and adding paragraph (c) to read as follows:

§ 301.6103(h)(2)–1 Disclosure of returns and return information (including taxpayer return information) to and by officers and employees of the Department of Justice for use in Federal grand jury proceeding, or in preparation for proceeding or investigation, involving tax administration.

(a) * * *

(2) * * *

(ii) In connection with any Federal grand jury proceeding, or preparation for any proceeding (or with an investigation which may result in such a proceeding), described in paragraph (a)(1) of this section which also involves enforcement of a specific Federal criminal statute other than one described in paragraph (a)(1) of this section to which the United States is or may be a party, provided such matter involves or arises out of the particular facts and circumstances giving rise to the proceeding (or investigation) described in paragraph (a)(1) of this section and further provided the tax portion of such proceeding (or investigation) has been duly authorized by or on behalf of the Assistant Attorney General for the Criminal Division of the Department of Justice, pursuant to the request of the Secretary, as a proceeding (or investigation) described in paragraph (a)(1) of this section. If, in the course of a Federal grand jury proceeding, or preparation for a proceeding (or the conduct of an investigation which may result in such a proceeding), described in this paragraph (a)(2)(ii), the tax administration portion thereof is terminated for any reason, any further use or disclosure of such returns or taxpayer return information in such Federal grand jury proceeding, or preparation or investigation, with respect to the remaining portion may be made only pursuant to, and upon the grant of, a court order as provided by section 6103(i)(1)(A), provided, however, that the returns and taxpayer return information may in any event be used for purposes of obtaining the necessary court order.

* * * * *

(c) **Applicability date.** This section applies on or after December 15, 2025. For periods before December 15, 2025, see this section as in effect and contained in 26 CFR part 301, revised as of April 1, 2025.

■ **Par. 4.** Section 301.7430–1 is amended by revising paragraphs (e) and (h) to read as follows:

§ 301.7430–1 Exhaustion of administrative remedies.

* * * * *

(e) * * * (1) **Section 7433 claims.** A party has not exhausted administrative remedies within the Internal Revenue

Service with respect to asserted violations of the automatic stay under section 362 of title 11, United States Code (Bankruptcy Code) or the provisions under section 524 of the Bankruptcy Code unless it files an administrative claim for damages or for relief from a violation of section 362 or section 524 of the Bankruptcy Code with the Centralized Insolvency Operation or successor function and satisfies the other conditions set forth in § 301.7433–2(d) prior to filing a petition under section 7433.

(2) *Section 362(k) claims.* A party has not exhausted administrative remedies within the Internal Revenue Service with respect to asserted violations of the automatic stay under section 362 of the Bankruptcy Code unless it files an administrative claim for relief from a violation of section 362 of the Bankruptcy Code with the Centralized Insolvency Operation pursuant to § 301.7433–2(e) and satisfies the other conditions set forth in § 301.7433–2(d) prior to filing a petition under section 362(k) (formerly 362(h)) of the Bankruptcy Code.

(h) *Applicability date.* This section applies to court proceedings described in section 7430 filed in a court of the United States (including the Tax Court and the Court of Federal Claims) after December 15, 2025. For such court proceedings on or before December 15, 2025, see this section as in effect and contained in 26 CFR part 301, revised as of April 1, 2025.

■ **Par. 5.** Section 301.7430–2 is amended by revising paragraph (c)(2) and adding paragraph (f) to read as follows:

§ 301.7430–2 Requirements and procedures for recovery of reasonable administrative costs.

* * * * *

(c) * * *

(2) *Where request must be filed.* A request required by paragraph (c)(1) of this section must be filed with the Internal Revenue Service personnel who have jurisdiction over the tax matter underlying the claim for costs, except that requests with respect to administrative proceedings defined by § 301.7430–8(c) should be made to the Centralized Insolvency Operation. However, if those persons are unknown to the taxpayer making the request, the taxpayer may send the request to the Internal Revenue Service office that considered the underlying matter.

* * * * *

(f) *Applicability date.* This section applies on or after December 15, 2025. For periods before December 15, 2025,

see this section as in effect and contained in 26 CFR part 301, revised as of April 1, 2025.

■ **Par. 6.** Section 301.7433–1 is amended by revising paragraphs (e)(1) and (i) to read as follows.

§ 301.7433–1 Civil cause of action for certain unauthorized collection actions.

* * * * *

(e) * * *

(1) *Manner.* An administrative claim for the lesser of \$1,000,000 (\$100,000 in the case of negligence) or actual, direct economic damages as defined in paragraph (b) of this section shall be sent in writing to the Collection Advisory Group of the area in which the taxpayer currently resides.

* * * * *

(i) *Applicability dates.* This section applies on or after December 15, 2025. For periods before December 15, 2025, see this section as in effect and contained in 26 CFR part 301, revised as of April 1, 2025.

■ **Par. 7.** Section 301.7433–2 is amended by revising paragraphs (a)(2), (e)(1), and (i) to read as follows.

§ 301.7433–2 Civil cause of action for violation of section 362 or 524 of the Bankruptcy Code.

(a) * * *

(2) An action under this section constitutes the exclusive remedy under the Internal Revenue Code for violations of sections 362 and 524 of title 11, United States Code (Bankruptcy Code). In addition, taxpayers injured by violations of section 362 of the Bankruptcy Code may maintain actions under section 362(k) (formerly section 362(h)) of the Bankruptcy Code (relating to an individual injured by a willful violation of the stay). However, any administrative or litigation costs in connection with an action under section 362(k) (formerly section 362(h)) may be awarded, if at all, only under section 7430 of the Internal Revenue Code.

* * * * *

(e) * * * (1) *Manner.* An administrative claim for the lesser of \$1,000,000 or actual, direct economic damages as defined in paragraph (b) of this section shall be sent in writing to the Centralized Insolvency Operation.

* * * * *

(i) *Applicability date.* This section is applicable to actions taken by Internal Revenue Service officials after December 15, 2025. For actions taken by Internal Revenue Service officials on or before December 15, 2025, see this section as in effect and contained in 26 CFR part 301, revised as of April 1, 2025.

PART 70—PROCEDURE AND ADMINISTRATION

■ **Par. 8.** The authority citation for 27 CFR part 70 continues to read in part as follows:

Authority: 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5123, 5203, 5207, 5275, 5367, 5415, 5504, 5555, 5684(a), 5741, 5761(b), 5802, 6020, 6021, 6064, 6102, 6109, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331–6343, 6401–6404, 6407, 6416, 6423, 6501–6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656–6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207, 7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601–7606, 7608–7610, 7622, 7623, 7653, 7805.

■ **Par. 9.** Section 70.123 is amended by revising paragraph (e)(2) to read as follows:

§ 70.123 Claims for credit or refund.

* * * * *

(e) * * *

(2) Checks in payment of claims which have either been reduced to judgment or settled in the course or as a result of litigation will be drawn in the name of the person or persons entitled to the money and will be sent to the Assistant Attorney General for the Civil Division of the Department of Justice, or such person's designee, for delivery to the taxpayer or the counsel of record in the court proceeding.

Frank J. Bisignano,
Chief Executive Officer.

Approved: October 14, 2025

Kenneth J. Kies,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2025–22825 Filed 12–12–25; 8:45 am]

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DEPARTMENT OF AGRICULTURE

Forest Service

36 CFR Part 242

DEPARTMENT OF THE INTERIOR

Office of the Secretary

43 CFR Part 51

[267D0102DM DS61900000
DMSN00000.000000 DX61901; Docket# DOI–2025–0170]

Program Review—Subsistence Management for Public Lands in Alaska

AGENCY: Forest Service, Agriculture; Office of the Secretary, Interior.