

## Federal Tax Regulations Issued in 2026 (at 1/9/26)

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.	<a href="#">REG-103430-24</a> (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."

Title of Regulation	Status	Citation	<u>IRC Sections</u>	Additional Information
Car Loan Interest Deduction  OBBA	Prop. Regs.	<a href="#">REG-113515-25</a> (1/2/26)	163(h)(4)  6011 6721 6722 6050AA	<p>“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.”</p> <p><a href="#">IR-2025-129</a> (12/31/25)</p>
Backup Withholding on Third Party Network Transactions	Prop. Regs.	<a href="#">REG-112829-25</a> (1/9/26)	3406	<p>“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.”</p> <p><a href="#">IR-2026-03</a> (1/8/26)</p>