

Application of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 to the Refunded Portion of Certain Federal Refundable Tax Credits; Hearing Cancellation

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This document cancels a public hearing on proposed regulations (REG-119882-25) published in the Federal Register on August 20, 2026. The proposed regulations 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).

Agency: Treasury Department, Internal Revenue Service.

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