



OFFICE OF
CHIEF COUNSEL

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE**
1111 Constitution Avenue N.W.
Washington, DC 20224

AGENDA

PUBLIC HEARING ON PROPOSED REGULATIONS

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

REG-110032-25

Teleconference Only

Thursday, October 23, 2025

10:00 am

INTERNAL REVENUE SERVICE

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Office of Chief Counsel, *EEE

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DEPARTMENT OF THE TREASURY

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Date: Thursday, October 23, 2025

Time: 10:00 a.m.

Place: Teleconference Only

Teleconference Number: 888-345-7678

**Please give your name to the operator; this is how you will be
identified during the call.**

Upon request: Access Code: 7101220 Passcode: 9389

Agenda

The hearing is open to the public and other individuals who would like to attend. The hearing is being held via teleconference only. Attendees who wish to join the hearing must use the teleconference phone number and the access code on page 2 of this document.

Copies of the agenda can be found on the Regulations.gov website by entering the regulation number (REG-110032-25) into the Search field and selecting Supporting Materials.

An unofficial transcript may be completed for this public hearing. To receive copies of the transcripts, please contact Tax Analysts at research.help@taxanalysts.org or by phone at 800-955-2444.