

data? If so, please identify any such measures and explain why it would be appropriate to implement such measures.

Other Audit Trails and/or Related Data Sources

103. If not eliminated, modified, and/or replaced, do any other audit trails and/or related data sources raise cybersecurity, privacy, and/or civil liberties concerns? If so, how should the Commission address these concerns?

I. Transparency and Process of Comprehensive Review

The Commission seeks input from commenters as to whether, in addition to seeking comment through this release, there are other meaningful ways for it to gather information and/or for market participants to provide feedback regarding the CAT and other existing audit trails and/or related data sources.

104. Are there any other methods of gathering information from market participants regarding any potential changes that should be made to the functionality of existing audit trails and/or related data sources? For example, should the Commission issue industry surveys to broker-dealers and SROs? If so, please describe what the content of these surveys should be and to which parties such surveys should be distributed. Should the Commission hold a roundtable conference and/or establish a working group? Please identify any measures the Commission should take to gather information and explain why such measures are appropriate.

105. Several market participants have suggested that the Commission should “require the CAT Operating Committee to engage an independent technology firm to review the operations and technological design of CAT to identify further opportunities to optimize CAT and reduce costs.”²⁴¹ Should the Commission require an independent audit of the CAT’s technological design? If so, please describe what the scope of such an audit should be,²⁴² explain why

²⁴¹ See PTG Letter I, *supra* note 28, at 4. See also SIFMA Letter I, *supra* note 28, at 6 (“[T]he SEC should require the SROs to engage an independent external technology firm at their expense (subject to appropriate security measures to protect CAT data and processes), with input from industry-member experts, to complete a holistic review of the current operations of CAT—including its regulatory uses by the SEC and SROs—to identify ways to further optimize and improve CAT and reduce its costs.”); Citadel Letter I, *supra* note 24, at 13 (“Engage a third-party technology firm to perform an independent review of the technological design of CAT to identify opportunities to optimize and reduce costs.”).

²⁴² The CAT NMS Plan already requires the Plan Processor to create and implement an annual audit

that scope would be appropriate, and describe any criteria that should be used to select the party conducting the independent audit. Does the answer depend on the costs of such an independent audit? Does an independent audit pose any security risks? Should an independent audit be conducted for any other existing audit trail and/or data source? Should the results of the independent audit be made public? Would making such information public compromise the security of the CAT?

IV. General Request for Comment

We request and encourage any interested person to submit comments on any aspect of this concept release, other matters that might have an impact on the topics discussed in this concept release, and any suggestions for additional changes or improvements to existing audit trails and related data sources. Please be as specific as possible in your discussion and analysis of any additional issues. We particularly welcome comments on any costs, burdens, or benefits that may result from possible regulatory responses related to the items identified in this release or otherwise proposed by commenters.

V. Other Matters

This concept release and request for comment is a significant regulatory action under section 3(f)(1) of Executive

plan that includes a review of all Plan Processor policies, procedures, control structures, and tools that monitor and address data security. See, e.g., CAT NMS Plan, *supra* note 16, at Section 6.2(a)(v)(C) (“The Chief Compliance Officer shall . . . in collaboration with the Chief Information Security Officer, and consistent with Appendix D, Data Security, and any other applicable requirements related to data security and Reference Data, identify and assist the Company in retaining an appropriately qualified independent auditor (based on specialized technical expertise, which may be the Independent Auditor or subject to the approval of the Operating [Committee] by Supermajority Vote, another appropriately qualified independent auditor), and in collaboration with such independent auditor, create and implement an annual audit plan (subject to the approval of the Operating Committee), which shall at a minimum include a review of all Plan Processor policies, procedures and control structures, and real time tools that monitor and address data security issues for the Plan Processor and the Central Repository.”); see *id.* at Section 1.1 (defining “Chief Compliance Officer” as “the individual then serving (even on a temporary basis) as the Chief Compliance Officer pursuant to Section 4.6, Section 6.1(b), and Section 6.2(a)”). See also, e.g., *id.* at Appendix D, Section 4.1.3 (“The Plan Processor must include penetration testing and an application security code audit by a reputable (and named) third party prior to launch as well as periodically as defined in the SLA(s).”); *id.* at Appendix D, Section 5.3 (“The Plan Processor must conduct third party risk assessments at regular intervals to verify the security controls implemented are in accordance with NIST SP 800–53.”).

Order 12866, as amended, and has been reviewed by the Office of Management and Budget.

VI. Conclusion

The Commission is interested in the public’s views regarding the matters discussed in this concept release. The existing audit trails and/or data sources discussed above serve a critical role in protecting our markets, but it is important to assess whether these audit trails and data sources respond to and reflect current market conditions, demonstrated regulatory needs, civil liberty, privacy, and confidentiality concerns, cost-efficient technology solutions, and cybersecurity considerations. The Commission therefore encourages all interested parties to submit comments on the topics being considered in this concept release. If possible, please reference the specific question numbers or sections of this release when submitting comments.

By the Commission.

Dated: April 16, 2026.

Sherry R. Haywood,

Assistant Secretary.

[FR Doc. 2026–07651 Filed 4–17–26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[REG–108706–25]

RIN 1545–BS11

Enrolled Agent Special Enrollment Examination User Fee Update

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the Department of the Treasury (Treasury Department) and the IRS are issuing interim final regulations that amend the current regulations to reduce the user fee for each part of the special enrollment examinations for enrolled agents (EA SEE) from \$99 per part to \$66 per part.

DATES: Electronic or written comments and requests for a public hearing must be received by May 20, 2026.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and

REG–108706–25) 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 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–108706–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Sean Dix at (202) 317–6845; concerning cost methodology, CFO Cost and User Fees at (202) 317–6400; concerning submissions of comments or requests for a public hearing, the Publications and Regulations Section at (202) 317–6901 (not toll-free numbers) or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Interim final regulations in the Rules and Regulations section of this issue of the **Federal Register** amend regulations under 26 CFR part 300 setting a user fee for the special enrollment examinations for enrolled agents. The Independent Offices Appropriation Act of 1952 (IOAA), which is codified at 31 U.S.C. 9701, authorizes agencies to prescribe regulations that establish user fees for services provided by the agency. The IOAA provides that regulations implementing user fees are subject to policies prescribed by the President; these policies are set forth in the Office of Management and Budget Circular A–25, 58 FR 38142 (July 15, 1993).

The text of the interim final regulations also serves as the text of these proposed regulations. The preamble to the interim final regulations explains the interim final regulations and these proposed regulations.

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

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby

certified that these proposed regulations will not have a significant economic impact on a substantial number of small entities. The EA SEE user fee primarily affects individuals who take the EA SEE. Only individuals, not businesses, can be enrolled agents. Thus, the economic impact of these regulations on any small entity would be a result of an individual enrolled agent owning a small entity or a small entity employing an enrolled agent who must take the EA SEE. The Treasury Department and the IRS estimate that an average of 28,898 EA SEE examination parts will be taken by individuals annually. Therefore, a substantial number of small entities is not likely to be affected. Additionally, the economic impact on those entities is not significant. These regulations will establish a \$66 fee per examination part (plus \$251 payable directly to the third-party contractor) and will not have a significant economic impact on a small entity. Accordingly, the rule is not expected to have a significant economic impact on a substantial number of small entities, and a regulatory flexibility analysis 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. This rule does 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 interim final 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. Submission to Small Business Administration

Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking has been 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 Requests for a Public Hearing

Consideration will be given to comments that are submitted timely to the IRS as prescribed in this preamble under the **ADDRESSES** heading. The Treasury Department and the IRS request comments on all aspects of the proposed regulations. Any comments submitted will be made 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 Sean Dix, Office of the Associate Chief Counsel (Procedure and Administration). Other personnel from the Treasury Department and the IRS participated in the development of the regulations.

List of Subjects in 26 CFR Part 300

Estate taxes, Excise taxes, Fees, Gift taxes, Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, the Treasury Department and the IRS propose to amend 26 CFR part 300 as follows:

PART 300—USER FEES

Paragraph 1. The authority citation for part 300 continues to read in part as follows:

Authority: 31 U.S.C. 9701.

Par. 2. Section 300.4 is amended by revising paragraphs (b) and (d) to read as follows:

§ 300.4 Enrolled agent special enrollment examination fee.

* * * * *

(b) [The text of proposed § 300.4(b) is the same as the text of § 300.4(b) in the

interim final rule published elsewhere in this issue of the **Federal Register**.

* * * * *

(d) [The text of proposed § 300.4(d) is the same as the text of § 300.4(d) in the interim final rule published elsewhere in this issue of the **Federal Register**].

Frank J. Bisignano,
Chief Executive Officer.

[FR Doc. 2026-07682 Filed 4-17-26; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 1

[MD Docket Nos. 25-190, 24-85; Report No. 3233; FR ID 341007]

Petition for Reconsideration of Action in Rulemaking Proceeding

AGENCY: Federal Communications
Commission.

ACTION: Petition for reconsideration.

SUMMARY: Petition for Reconsideration (Petition) has been filed in the Commission's proceedings by David S. Keir on behalf of Kinéis.

DATES: Oppositions to the Petition must be filed on or before May 5, 2026. Replies to oppositions to the Petition must be filed on or before May 15, 2026.

ADDRESSES: Federal Communications Commission, 45 L Street NE, Washington, DC 20554.

FOR FURTHER INFORMATION CONTACT: Stephen Duall, Deputy Bureau Chief, Space Bureau, (202) 418-1103, stephen.duall@fcc.gov.

SUPPLEMENTARY INFORMATION: This is a summary of the Commission's document, Report No. 3233, released April 9, 2026. The full text of the Petition can be accessed online via the Commission's Electronic Comment Filing System at: <http://apps.fcc.gov/ecfs/>. The Commission will not send a

Congressional Review Act (CRA) submission to Congress or the Government Accountability Office pursuant to the CRA, 5 U.S.C. 801(a)(1)(A), because no rules are being adopted by the Commission.

Subject: Review of the Commission's Assessment and Collection of Regulatory Fees for Fiscal Year 2025 (MD Docket No. 25-190); Assessment and Collection of Space and Earth Station Regulatory Fees for Fiscal Year 2024 (MD Docket No. 24-85).

Number of Petitions Filed: 1.

Authority: 47 CFR 1.429(e).

Federal Communications Commission.

Marlene Dortch,

Secretary, Office of the Secretary.

[FR Doc. 2026-07609 Filed 4-17-26; 8:45 am]

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