coinbase

To:
CC:PA:01:PR (REG-101355-26)
Room 5503
Internal Revenue Service
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044.

October 20, 2026

Re: Guidance on Eligible Investments for Trump Accounts (CC-00349938-26)

Coinbase Global, Inc. (together with its subsidiaries, "**Coinbase**") appreciates the opportunity to respond to the proposed regulations regarding eligible investments for Trump Accounts published by the Department of the Treasury ("**Treasury**") and the Internal Revenue Service ("**IRS**").

Coinbase is the most trusted provider of crypto trading, custody, and infrastructure services in the world. We are committed to building a better and more accessible financial system and are doing so with the strongest regulatory compliance and security protocols available.

We commend Congress and the Administration for creating Trump Accounts. By giving every eligible child a funded, tax-advantaged account at birth, the program gives American families a multi-decade runway for compounding growth, an early foothold in ownership, and a practical introduction to saving and investing.

Coinbase supports the Treasury's and IRS's efforts to establish investment guardrails that protect young beneficiaries, promote long-term saving, and keep administrative costs reasonable. Transparency, prudent risk limits, and low fees provide a sound foundation for Trump Accounts. At the same time, the regulations should preserve meaningful investment choice and allow access to a broader range of investments that support long-term growth, including qualifying digital asset products. We discuss our recommendations below.

Yours sincerely,

Faryar Shirzad
Chief Policy Officer
Coinbase