

## **SUPPORTING STATEMENT**

### **1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

The American Recovery and Reinvestment Act of 2009 provides, under § 30 of the Internal Revenue Code, a credit for certain new specified plug-in electric drive vehicles. This notice provides procedures for a vehicle manufacturer to certify that a vehicle meets the statutory requirements for the credit, and to certify the amount of the credit available with respect to the vehicle. The notice also provides guidance to taxpayers who purchase vehicles regarding the conditions under which they may rely on the vehicle manufacturer's certification.

Under the procedures prescribed in this notice, a manufacturer submits to the Service, under penalties of perjury, a certification containing certain information relevant to the determination that a particular make, model, and model year of motor vehicle qualifies for the new specified plug-in electric drive vehicle credit, as well as the amount of the credit. After reviewing the original signed certification, the Service will issue an acknowledgement letter stating whether purchasers may rely on the certification. The acknowledgment letter, however, will not constitute a determination by the Service that a vehicle qualifies for a credit, or that the amount of the credit is correct. If a manufacturer files an erroneous certification, the manufacturer's right to provide a certification to future purchasers of vehicles will be withdrawn. However, purchasers may continue to rely on the certification for vehicles they acquired before the date of withdrawal (including in cases in which the vehicle is not placed in service and the credit is not claimed until after the withdrawal).

### **2. USE OF DATA**

The data will be used by (1) manufacturers to certify both that a particular make, model, and model year of vehicle is a new specified plug-in electric drive vehicle that meets the requirements of § 30, and also the amount of the credit allowable with respect to the motor vehicle; and (2) the data will be used to notify purchasers of these vehicles if

the vehicles qualify for the credit and the amount of the credit.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There are no plans to provide electronic filing because electronic filing is not appropriate for the collection of information in this submission.

4. EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency wherever possible.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

Not applicable.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Not applicable.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

Not applicable.

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

We will publish a notice in the near future to solicit public comments on this collection of information.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

Not applicable.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

It is estimated that the total annual average reporting burden will be 250 hours. The estimated average annual burden per respondent will be 10 hours to complete the requests for certification required under this notice. This estimated burden is based upon the approximated amount of time it will take the average respondent to gather the necessary data and mail that data to the IRS. The estimated number of respondents is 10, and the estimated total annual submissions is 25. This estimate is based upon the approximated number of manufacturers of the different specified plug-in electric drive vehicles and the estimated number of vehicles for which certification will be sought.

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Not applicable.

15. REASONS FOR CHANGE IN BURDEN

Not applicable.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the credit sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I

Not applicable.

Note: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Note \*This is an emergency submission.