

SUPPORTING STATEMENT

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Energy Improvement and Extension Act of 2008 added new § 30D of the Internal Revenue Code to authorize a credit for new qualified plug-in electric drive motor vehicles. This notice provides procedures for a vehicle manufacturer to certify that a motor vehicle meets certain requirements for the new qualified plug-in electric drive motor vehicle credit, and to certify the amount of the credit available with respect to the motor vehicle. The notice also provides guidance to taxpayers who purchase motor 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 qualified plug-in electric drive motor 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. Because the new qualified plug-in electric drive motor vehicle credit for passenger vehicles and light trucks begins to phase out in the second quarter after the quarter in which 250,000 qualified passenger vehicles and light trucks have been sold predominantly for use in the United States, a manufacturer that has received an acknowledgement letter is required to file quarterly reports of sales of qualified passenger vehicles and light trucks. If a manufacturer files an erroneous certification or quarterly report, or fails to file a quarterly report, the manufacturer's right to provide a certification to future purchasers of vehicles will be withdrawn.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 motor vehicle is a new qualified plug-in electric drive motor vehicle that meets the requirements of § 30D, 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 motor 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

This notice was published on June 29, 2009 (2009-26 IRB 1124).

In response to the **Federal Register** notice dated April 14, 2009 (74 FR 17282) we received no comments during the comment period regarding Notice 2009-54.

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

Section 30D(f)(1) provides that the Secretary shall promulgate regulations as necessary to carry out the provisions of section 30D.

It is estimated that the total annual average reporting burden will be 280 hours. The estimated average annual burden per respondent will be 40 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 responses is 12. The estimated number of respondents is 6. This estimate is based upon the approximated number of total manufacturers of the different qualified plug-in electric drive motor vehicles.

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

As suggested by OMB, our Federal Register notice dated April 14, 2009, requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and

costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any response from taxpayers on this subject. As a result, estimates of the cost burdens 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.