

## **SUPPORTING STATEMENT**

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

Section 25C of the Internal Revenue Code allows a credit for qualified nonbusiness energy property expenditures.

This notice provides procedures by which a manufacturer may certify that energy efficiency improvements and residential energy property expenditures meet the requirements for the nonbusiness energy property credit available under § 25C. Energy efficiency improvements include insulation, exterior windows, skylights, doors, and certain metal and asphalt roofs. Residential energy property expenditures include expenditures for certain energy-efficient building property, certain furnaces and hot water boilers, and advanced main air circulating fans.

Taxpayers may rely on this certification to claim the credit under § 25C.

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

The data will be used by (1) manufacturers for the purpose of determining which specific types of property are considered qualified under § 25C and determining the methods by which certifications will be provided to taxpayers, and (2) taxpayers for the purpose of determining the methods by which the credit may be claimed and whether the credit is allowed with respect to specific property.

### **3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

IRS Publications, Regulations, Notices and Letters are to be electronically enabled on a practicable basis in accordance with the IRS Reform and Restructuring Act of 1998.

### **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

Notice 2009-53 was published in the IRB on June 22, 2009 (2009-26 IRB 1095. It supersedes Notice 2006-26.

We received no comments during the comment period in response to the Federal Register notice dated September 28, 2012 (77 FR 59707).

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 reporting burden will be 350 hours. The estimated average annual burden per respondent will be 2.5 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. The estimated number of respondents is 140. This estimate is based upon the approximated number of total manufacturers

of the different types of nonbusiness energy property.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our Federal Register notice dated September 28, 2012 (77 FR 59707), requested public comments on estimates of cost burden, 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 and 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

There is no change to the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

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 notice sunsets as of the expiration date. If § 25C is extended, this could cause confusion among taxpayers.

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.