

**SUPPORTING STATEMENT**  
**1545-2003**  
**Notice 2006-24**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

This notice establishes the qualifying advanced coal project program under § 48A of the Internal Revenue Code. The notice provides the time and manner for a taxpayer to apply for an allocation of qualifying advanced coal project credits (hereinafter, this application is referred to as an “application for certification”). Within 2 years after receiving this allocation, the taxpayer must submit additional information to obtain a certification for its qualifying advanced coal project. The notice also provides the time and manner for the taxpayer to file for this certification.

Notice 2007-52, IRB 2007-26, C.B. 1456 clarifies, modifies, amplifies and supersedes **Notice 2006-24**, IRB 2006-11, C.B. 595.

**Notice 2008-26**, IRB 2008-9, published March 3, 2008 updates and amplifies the procedures for the allocation of credits under the qualifying advanced coal program of § 48A of the Internal Revenue Code by announcing the immediate beginning of a special allocation round. This special allocation round applies only to the pool of investment credits available for integrated gasification combined cycle (IGCC) projects using bituminous coal as primary feedstock. This notice provides that, except as specifically provided in this notice, this special allocation round will be conducted in the same manner and under the same procedures as provided under Notice 2007-52 (including Appendices A, B, and C), 2007-26 I.R.B. 1456, which updated and modified the advanced coal project program established under Notice 2006-24, 2006-11 I.R.B. 595.

Notice 2008-96, IRB 2008-44 published October 10, 2008 updates and amplifies **IRS Notice 2007-52**. This notice updates and amplifies the procedures for the allocation of credits under the qualifying advanced coal project program of § 48A of the Internal Revenue Code. Except as specifically provided in this notice, the allocation round for 2008-09 will be conducted in the same manner and under the same procedures as provided under *Notice 2007-52* (including Appendices A, B, and C), 2007-26 I.R.B. 1456.

2. USE OF DATA

The information will be used by revenue agents to determine if the taxpayer is entitled to claim the qualifying advanced coal project credits.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS Publications, Notices and Letters are to be electronically enabled on an as 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

We have attempted to minimize burden on small businesses wherever possible.

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

A less frequent collection would result in the agency not being able to verify that the taxpayer is entitled to claim this credit.

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

There are no special circumstances requiring data collection to be inconsistent.

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

Notice 2006-24 was published in the IRB on March 13, 2006 (2006-11 IRB 595).

Notice 2007-52, IRB 2007-26, C.B. 1456 clarifies, modifies, amplifies and supersedes **Notice 2006-24**, IRB 2006-11, C.B. 595.

**Notice 2008-26**, IRB 2006-11, C.B. 595 updates and amplifies the procedures for the allocation of credits under the qualifying advanced coal program of § 48A.

**Notice 2008-96**, IRB 2008-44 IRB 1077 updates and amplifies **IRS Notice 2007-52**. This notice modifies the qualifying advanced coal project program under *Notice 2007-52*.

In response to the Federal Register notice (80 FR 53922), dated September 8, 2015, we received no comments during the comment period regarding these Notices.

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

No gifts or payments are being provided.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 USC 6103. Also, § 48A(d)(2)(B) provides that any information contained in an application for certification shall be protected as provided in 5 USC 552(b)(4).

11. JUSTIFICATION OF SENSITIVE QUESTIONS

No personally identifiable information (PII) is being collected.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The collections of information are in sections 4, 5, 6, 7, 8, and Appendix B of Notice 2007-52. Taxpayers are required to obtain an allocation of qualifying advanced coal project credits and a certification for qualifying advanced coal projects to claim the qualifying advanced coal project credits. The information will be used to verify that a taxpayer is entitled to claim the qualifying advanced coal project credits.

The estimated total annual burden is 4,950 hours. The estimated annual burden per respondent varies from 70 to 150 hours, depending on individual circumstances, with an estimated average of 110 hours. The estimated number of respondents is 45.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our Federal Register notice dated September 9, 2015, 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

There is no estimated annualized cost to the Federal Government.

15. REASON FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. This notice is being submitted for renewal purposes only.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis or publication.

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. 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

There are no exceptions to the certification statement.

**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.