

Department of the Treasury, Departmental Offices  
Supporting Statement and Request for Clearance  
Qualifying Advanced Energy Project Credit  
OMB # 1545-2151

1. Circumstances necessitating the collection of information

This notice establishes the qualifying advanced energy project program (“advanced energy program”) under § 48C(d) of the Internal Revenue Code and announces an initial allocation round of the qualifying advanced energy project credit (“advanced energy credit”) to qualifying advanced energy projects under the advanced energy program. A qualifying advanced energy project re-equips, expands, or establishes a manufacturing facility for the production of certain energy related property. A taxpayer must submit, for each qualifying advanced energy project: (1) an application for recommendation by the DOE (“application for DOE recommendation”), and (2) an application for certification under § 48C(d)(2) by the Service (“application for § 48C certification”). Both applications may be submitted only during the 2-year period beginning on August 14, 2009. Certifications will be issued and credits will be allocated to projects in annual allocation rounds. The initial allocation round will be conducted in 2009-10, and if necessary, additional allocation round in 2010-11.

2. Use of the data

The information will be used to determine whether or not a project should be included in the advanced energy program. If the Department of Energy (DOE) provides a recommendation that the project is feasible and meets the criteria under § 48C(d)(3)(B) (“DOE recommendation”) and ranking for the project, the project will be considered under the advanced energy program.

3. Use of information technology

Applications are submitted according to requirements prescribed in Notice 2009-72. For Phase I of the program, and Notice 2013-12 for Phase II of the program. Documents are to be provided in electronic format but electronic submission is not available submission is not available due to the low volume of filers.

4. Efforts to identify duplication

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

5. Impact on small entities

The collection of information requirement will not have a significant economic impact on a substantial number of small entities.

6. Consequences of less frequent collection and obstacles to burden reduction

The collection of information required by these notices make it possible for the IRS/DOE to select candidates, that have made qualified investments, in order to claim the section 48C credit. A less frequent collection will not enable the IRS to verify the validity of the candidates and could result in being unable to meet its mission.

7. Circumstances requiring special information collection

There are no special circumstances requiring data collection to be inconsistent with Guidelines in 5 CFR 1320.5(d)(2).

8. Solicitation of comments on information collection

Notice 2009-72 was published in the Internal Revenue Bulletin on September 14, 2009 (37 IRB 325). Notice 2013-12, which supersedes Notice 2009-72, was published in Internal Revenue Bulletin on March 4, 2013.

We received no comments during the comment period in response to the Federal Register Notice dated January 27, 2017 (82 FR 8651).

9. Explanation of decision to provide any payment or gift to respondents

No payment or gift has been provided to any respondents

10. Assurance of confidentiality

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

11. Justification of sensitive questions

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Individual Master File (IMF)” system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.030--Customer Account Data Engine Individual Master File, formerly Individual Master File, and IRS 34.037--IRS Audit Trail and Security Records System. The Department of Treasury PIAs can be found at <https://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>.

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems. .

12. Estimated burden of information collection

It is estimated that there will be approximately 500 applicants for this program, at an estimated 110 hours per submission. The estimated annual reporting burden is therefore 55,000 hours (500 respondents x 110 hours per response).

Authority	Description	Number of Respondents	Number of Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC 48C	Qualifying Advanced Energy Project Credit	500	1	500	110	55,000
Totals		500				55,000

13. Estimated total annual cost burden to respondents

There are no start-up costs associated with this collection

14. Estimated cost to the federal government.

There will be no annualized capital/start-up costs for the government to receive this information.

15. Reasons for change in burden

There are no changes to the burden previously approved by OMB. This submission is for renewal purposes. .

16. Plans for tabulation, statistical analysis and publication

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

17. Reasons why displaying the OMB expiration date is inappropriate

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsolete by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could easily span several cycles of review and OMB clearance renewal. In addition, usage fluctuates unpredictably. This makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the form cannot be reliably scheduled to coincide with an OMB approval expiration date. This

form may be privately printed by users at their own expense. Some businesses print complex and expensive marginally punched continuous versions, at their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form could result in extra costs to the users.

Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms with different expiration dates in their possession.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.

We are requesting OMB approval for continued use of the prior version of the form(s) in this clearance package, so that late filers will have the previous versions available to them in future years.

#### 18. Exceptions to certification

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.