

**SUPPORTING STATEMENT**  
**Internal Revenue Service (IRS)**  
**Notice 2015-4, Performance & Quality for Small Wind Energy Property**  
**OMB Number 1545-2259**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Section 48(a)(3)(D) of the Internal Revenue Code allows a credit for energy property which meets, among other requirements, the performance and quality standards (if any) which have been prescribed by the Secretary (after consultation with the Secretary of Energy), and are in effect at the time of the acquisition of the property. Energy property includes small wind energy property.

IRS Notice 2015-4 provides performance and quality standards that small wind energy property must meet in order to qualify for the energy credit under § 48. Although a certification is not required, this notice provides that a taxpayer may rely on a certification from an eligible certifier in determining whether the wind turbine meets the performance and quality standards as provided in the notice.

Section 4 of the IRS Notice includes the required contents of a certification and defines an eligible certifier. The manufacturer may provide the certification by including a written copy of the certification in printable form on the manufacturer's website, or in any other manner that will permit the taxpayer to retain the certification for tax recordkeeping purposes. A taxpayer may rely on a certification from an eligible certifier in determining whether the wind turbine meets the performance and quality standards of American Wind Energy Association (AWEA) or International Electrotechnical Commission (IEC). The certification statement must contain the following:

1. The name and address of the manufacturer;
2. The property name and model number;
3. The name and address of the eligible certifier;
4. A statement specifying the nameplate capacity of the wind turbine; and
5. Signed and dated statement by the eligible certifier that the property complies.

The collection requirements are third-party disclosures by manufacturers to provide a certification and recordkeeping requirements of the certification by taxpayers. The likely respondents are corporations, partnerships, and individuals. The third-party disclosure burden is included within 1545-2259. The recordkeeping requirements are considered general tax records under 1.6001-1(a) and are covered under OMB Control Number 1545-0074 for individuals and 1545-0123 for businesses.

**2. USE OF DATA**

The data will be used by (1) manufacturers for the purposes of determining if the manufacturer's small wind energy property is considered qualified under § 48 and determining the methods by which certifications will be obtained and provided to taxpayers, and (2) taxpayers for the purpose of determining if small wind energy property which is constructed, reconstructed, erected, or acquired by the taxpayer meets the standards in the IRS Notice and thus whether the credit is allowed with respect to specific small wind energy property.

This information will be used by the Internal Revenue Service to determine whether the small wind energy property qualifies for the energy credit. The collection of information is required to ensure that property meets certain requirements that must be satisfied to qualify for the credit.

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

IRS has no plans to offer electronic as these are third-party disclosure requirements. The IRS Notice allows manufacturers to provide the certifications electronically.

**4. EFFORTS TO IDENTIFY DUPLICATION**

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

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

The IRS proactively works with both internal and external stakeholders to minimize the burden on small businesses, while maintaining tax compliance. The Agency also seeks input regarding the burden estimates from the public via notices and tax product instructions. The Agency will continue to as applicable find ways to reduce the burden on small businesses or other small entities.

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

The information required is needed to verify compliance with Section 48 of the Internal Revenue Code. A less frequent collection of taxes and tax information could adversely affect the government's effectiveness and would reduce the oversight of the public in ensuring compliance with Internal Revenue Code and hinder the IRS from meeting its mission.

**1. 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 with Guidelines in 5 CFR 1320.5(d)(2).

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

In response to the Federal Register notice dated October 1, 2024 (89 FR 80015), IRS received no comments during the comment period regarding Notice 2015-4.

**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 OF RESPONSES**

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 Treasury/IRS 24.030, CADE Individual Master File (IMF), as well Business Master File (BMF)-Treasury/IRS 24.046 and Treasury/IRS 34.047 IRS Audit Trail & Security Records System SORNs. The Internal Revenue Service 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 the total annual burden will be 400 hours. The estimated average annual burden per respondent will be 2.5 hours to complete the requests for certification required under this IRS 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 160. This estimate is based upon the approximated number of taxpayers expected to claim the credit for small wind energy property. The table below shows the detailed estimates of the annual burdens:

	Description	# Respondents	# Responses Per Respondent	Total Annual Responses	Hours Per Response	Total Burden
Notice 2015-4	Performance & Quality for Small Wind Energy Property	160	1	160	2.5	400
		160	1	160		400

The following regulation imposes no additional burden. Please continue to assign OMB number 1545-2259 to this regulation.

1.6001-1(e)

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

To ensure more accuracy and consistency across its information collections, IRS is currently in the process of revising the methodology it uses to estimate burden and costs. Once this methodology is complete, IRS will update this information collection to reflect a more precise estimate of burden and costs.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

There is no annualized cost to the federal government as these are third-party disclosure requirements only. The government costs do not include any activities such as taxpayer assistance and enforcement.

**1. REASONS FOR CHANGE IN BURDEN**

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

**2. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

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

**3. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

The IRS believes 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 IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

4. **EXCEPTIONS TO THE CERTIFICATION STATEMENT**

There are no exceptions to the certification statement for this collection.