SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Section 48(e) Low-Income Communities Bonus Credit Program
OMB Control Number **1545-2308**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) section 48(e), enacted by the Inflation Reduction Act of 2022, authorizes an allocation program for certain solar and wind facilities. Treasury Decision 9979 implements this statute and establishes the information collection requirements for the program. Revenue Procedure 2023-27 and Revenue Procedure 2024-19 establish the administrative procedures taxpayers must follow to request an allocation for the applicable program year. These Rev. Procs. do not create new collections or impose additional burdens but instead provide guidance on the existing collection requirements established in the TD.

Applicants investing in certain solar and wind powered-electricity generation facilities may apply for an allocation of environmental justice solar and wind capacity limitation to increase the amount of an energy investment credit under § 48 for the taxable year in which the facility is placed in service. To participate in the program, applicants submit information through the Department of Energy's (DOE) portal, Clean Electricity Low-Income Communities Bonus Credit Amount Program portal, which DOE uses to evaluate projects and provide recommendations to the IRS for final allocation decisions.

2. USE OF DATA

The online application portal and its associated collection requirements will be used by taxpayers to apply for an allocation of Capacity Limitation under section 48(e) and to confirm that an eligible project has been placed in service. The information is used by DOE and the IRS to:

- determine eligibility
- evaluate category qualification
- allocate limited capacity
- verify placed-in-service status
- administer compliance

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The IRS and DOE use an online application portal to collect the attestations and application documents.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available 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 collection of information requirement will not have a significant economic impact on a substantial number of small entities.

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

Because applications are submitted only when taxpayers seek an allocation and once again when projects are placed in service, collecting the information less frequently would prevent the IRS from determining eligibility, allocating the limited statutory capacity, and verifying that awarded projects satisfy the program requirements.

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 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 February 12, 2026 (91 FR 6733), the IRS received two comment letters during the comment period for this collection of information. The full comments will be included within submission to the Office of Management and Budget (OMB). The summary of the comments and the IRS responses are below:

Summary of public comment	**IRS response**
Both comment letters requested clarifying the application requirements and updated application materials. One letter stated: • "IRS should address the significant uncertainty that has arisen in the application process with respect to the <5 MW-AC limitation. "… consider expanding acceptable forms of documentation to demonstrate compliance with the <5 MW-AC." • … further clarify what constitutes acceptable limitations for purposes of determining maximum net output, including whether utility-imposed export limits, interconnection agreement caps, and permanently	The application for allocation for the program under section 48(e) closed after 2024. However, the IRS has reviewed these comments and will take them into consideration for the successor program under section 48E(h). The IRS will also take these comments into consideration with regards to placed in service reporting for facilities that previously received an allocation under either section 48(e) or section 48E(h).

programmed inverter settings (including locked or password-protected configurations) may be treated as equivalent to manufacturer-imposed limits. • …clarify that the relevant metric is the facility's maximum export to the grid (net output), rather than theoretical inverter capacity, where export is constrained by binding and enforceable limits. • …should also provide standardized attestation templates for each facility category to streamline submissions, particularly for applicants managing multiple projects. Additionally, IRS should clarify whether amendments to interconnection agreements after application submission must be reported. One comment requested: • "that IRS accept additional forms of documentation to confirm a project was completed and PIS, as PTO letters or commissioning reports are not always available to the taxpayer, including conditional PTO letters or activation emails to customers.6 Taxpayers should be able to choose which documentation to provide from a list of approved options to confirm the PIS date." • In the case that an interconnection service agreement is amended after the submission of the initial application, IRS should clarify whether such an amendment must be submitted to IRS. • Additionally, IRS should provide template attestation forms for each of the four facility categories" Both comment letters suggested updating the application portal. • "Allow for bulk application submissions. • Permit bulk download of approval letters. • Allow related entities to manage and edit applications. • Permit Edits to data fields and submitted applications. • Establish a point of contact (POC) for taxpayer support."	

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 U.S.C. 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Business Master file (BMF)" and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 22.062 – Electronic Filing Records; IRS 24.030 – Customer Account Data Engine (CADE) Individual Master File; IRS 24.046 - CADE Business Master File (BMF); IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA's 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

We estimate that between 1 and 70,000 individuals, businesses, tax-exempt, and other qualifying taxpayers may meet the criteria for the 48(e) credit enhancement. Applicants will need to provide information once for the initial applications, once for supporting documentation, and once when projects are placed into service. We estimate that it will take 1 hour for each of these rounds of collections for a total of 210,000 burden hours.

Authority	**# of Respondents**	**# Responses per Respondent**	**Annual Responses**	**Hours per Response**	**Total Burden**
§48(e)	70,000	3	210,000	1	210,000
Totals	**70,000**	**3**	**210,000**	**1**	**210,000**

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There is no start-up cost associated with this collection.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There will be no costs for the government to receive this information.

15. REASONS FOR CHANGE IN BURDEN

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

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

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the collections expire 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.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.