

Section 48 Tax Credit Program Merit Reviewer Registration

Privacy Act Statement

The Department of Energy (DOE) is collecting applications and concept papers on behalf of the Internal Revenue Service (IRS) for administration of tax credit programs under [Section 48C of the Internal Revenue Code \(IRC § 48C\)](#).

To register as a Merit Reviewer for the IRC § 48C tax credit program, you are asked to provide: information about yourself, including contact information; whether you are a US citizen and reside in the US; a copy of your resume or CV; a Uniform Resource Link (URL) to your LinkedIn profile or similar on-line professional resource; and answers to questions about your areas of subject matter expertise. Your information will be maintained by DOE and IRS and protected under the Privacy Act of 1974 and other applicable federal privacy laws. Our authority to request this information is 5 U.S.C. § 301. We will use it to **assess your credentials as a potential Merit Reviewer**. You are not required to apply to be a Merit Reviewer for this program; however, if you apply you are required to provide the information requested. Failure to provide complete information may delay or prevent processing your application. Providing false or fraudulent information may subject you to penalties.

Approved Merit Reviewers are provided access to federal tax information (FTI) that requires specific handling and protections. All documents and information received, obtained, or generated by DOE or IRS (and their contractors) regarding applicants under the IRC § 48C tax credit program are tax return information and are owned by the IRS. **As a Merit Reviewer, you are required to protect the confidentiality of FTI and related tax return information by following the IRS's tax information protection standards under the Internal Revenue Code (IRC) Section 6103 and applicable federal regulations.**

The information you provide in your application to be a Merit Reviewer for the IRC § 48C tax credit program, and information regarding your training for this program, may be disclosed to the IRS, the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. All records pertaining to Merit Reviewers, including applications and training records, will be maintained under the following Privacy Act System of Records Notices (SORNs), where additional routine uses may be found:

- Office of Personnel Management/GOVT-1, General Personnel Records, 77 FR 73694 (Dec 11, 2012).
- [Treasury/IRS 24.030 SORN for Customer Account Data Engine \(CADE\) Individual Master File \(IMF\)](#), published at 80 Fed. Reg. 54082-54083 (Sept 8, 2015).
- [Treasury/IRS 24.036 SORN for Customer Account Data Engine \(CADE\) Business Master File \(BMF\)](#), published at 80 FR 54063 (Sept. 8, 2015).
- [DOE-28, General Training Records](#), published at 74 Fed. Reg. 994 (January 9, 2009).
- [DOE-82, Grant and Contract Records for Research Projects, Science Education, and Related Activities](#), published at 74 Fed. Reg. 994 (January 9, 2009).

For more information on the way DOE protects your information, please review DOE's privacy policy at www.energy.gov/privacy; for more information on how IRS protects tax information, please review IRS's privacy policies at www.irs.gov/privacy.