

## **Section 48 Tax Credit Program Privacy Act and Paperwork Reduction Act Notice**

The Department of Energy (DOE) is collecting concept papers and applications on behalf of the Internal Revenue Service (IRS) for IRS to use to determine taxpayer eligibility for tax credits under section 48C of the [Internal Revenue Code \(Code\)](#). Authority for IRS and DOE to collect this information is Code sections 48C, 6001, 6103(n), 6109, 7801, and 7803. Concept papers, applications, and related information submitted through the DOE portal are return information owned by IRS. This information will be disclosed to DOE employees and contractors for purposes of review and recommendation to IRS regarding an application's compliance with technical criteria for eligibility for these tax credits. This information may also be disclosed to 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. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Other disclosures of return information are provided under Code Section 6103 and the routine uses published in two IRS Privacy Act System of Records Notices (SORNs): [Treasury/IRS 24.030, Customer Account Data Engine \(CADE\) Individual Master File \(IMF\)](#), published at 80 Fed. Reg. 54082-54083 (Sept 8, 2015) and [Treasury/IRS 24.046, Customer Account Data Engine \(CADE\) Business Master File \(BMF\)](#) published at 80 FR 54083-54084 (Sept. 8, 2015). Any additional records which are not maintained under the above IRS SORNs will be maintained under DOE SORN [DOE-82, Grant and Contract Records for Research Projects, Science Education, and Related Activities](#), published at 74 Fed. Reg. 994 (January 9, 2009).

Providing this information is voluntary but necessary to process your concept paper and application. If you choose to apply for the tax credit allocation under Code section 48C, you must provide all requested information. Failure to provide complete information may delay or prevent processing or reviewing your materials. Providing false or fraudulent information may subject you to penalties.

You are not required to respond to a collection of information that is subject to the Paperwork Reduction Act unless the collection displays a valid OMB control number. The OMB number for this collection of information is 1545-2151. Books or records relating to tax matters must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and submit a concept paper and an application will vary depending on individual circumstances. The estimated average time is: 136 minutes for recordkeeping and reporting for the concept papers, and 626 minutes for recordkeeping and reporting for the application process.

Personal information collected from merit reviewers will be protected under the Privacy Act of 1974. Acknowledgement of the Privacy Act statement covering personal information collected from merit reviewers is part of the application process: