

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Requesting Comments on Internal Revenue Service Advisory Council Membership Application**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning membership application for Internal Revenue Service Advisory Council.

**DATES:** Written comments should be received on or before September 9, 2024 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Molly Stasko, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB Control Number 1545-1791 or form number 12339 in the Subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Sara Covington, (202) 317-5744, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Internal Revenue Service Advisory Council Membership Application.

*OMB Number:* 1545-1791.

*Form Number:* 12339.

*Abstract:* The Federal Advisory Committee Act (FACA) requires that committee membership be fairly balanced in terms of points of view represented and the functions to be performed. As a result, members of specific committees often have both the expertise and professional skills that parallel the program responsibilities of their sponsoring agencies. Selection of committee members is based on the FACA's requirements and the potential member's background and

qualifications. Therefore, an application is needed to ascertain the desired skills set for membership. The IRS will also use the information to perform Federal income tax, background, and practitioner checks as required of all members and applicants to the Committee or Council. Information provided will be used to qualify or disqualify individuals to serve as members.

*Current Actions:* Minor changes were made to form 12239 that included in Part 1—there are now 6 check boxes instead of 5, and Part V—a check box has been added. Changes to the burden estimates are due to the most current filing data.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 100.

*Estimated Time per Response:* 1 hr. 30 min.

*Estimated Total Annual Burden Hours:* 150.

The following paragraph applies to all of the collections of information covered by this notice:

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.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 08, 2024.

**Sara L. Covington,**  
*IRS Tax Analyst.*

[FR Doc. 2024-15267 Filed 7-10-24; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Credit for Renewable Electricity Production and Publication of Inflation Adjustment Factor and Reference Price for Calendar Year 2024**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of publication.

**SUMMARY:** The 2024 inflation adjustment factor and reference price are used in determining the availability of the credit for renewable electricity production under section 45 (section 45 credit).

**FOR FURTHER INFORMATION CONTACT:** Charles Hyde, CC:PSI:6, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, (202) 317-6853 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The 2024 inflation adjustment factor and reference price apply to calendar year 2024 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources.

*Inflation Adjustment Factor:* The inflation adjustment factor for calendar year 2024 for qualified energy resources is 1.9499.

*Reference Price:* The reference price for calendar year 2024 for facilities producing electricity from wind is 3.15 cents per kilowatt hour. The reference prices for facilities producing electricity from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy have not been determined for calendar year 2024.

*Phaseout Calculation:* Because the 2024 reference price for electricity produced from wind (3.15 cents per kilowatt hour) does not exceed 8 cents multiplied by the inflation adjustment factor (1.9499), the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2024. For electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy, the phaseout of the credit provided in section 45(b)(1) does not

apply to such electricity sold during calendar year 2023.

*Inflation Reduction Act Amendments:* Section 45 was amended by section 13101 of Public Law 117–169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA). The IRA changed the manner in which the section 45 credit amounts are calculated for any qualified facility placed in service after December 31, 2021. In the case of any qualified facility placed in service before January 1, 2023, the section 45 credit amounts are determined under the calculation rules provided in section 45 prior to the IRA amendments.

As amended by the IRA, section 45(b)(6)(A) provides that, in the case of any qualified facility that satisfies the requirements of section 45(b)(6)(B), the credit amount determined under section 45(a) (determined after the application of section 45(b)(1) through (5) and without regard to section 45(b)(6)) is equal to such amount multiplied by 5. A qualified facility satisfies the requirements of section 45(b)(6)(B) if it is placed in service after December 31, 2021, and it is one of the following: (i) a facility with a maximum net output of less than 1 megawatt (as measured in alternating current); (ii) a facility the construction of which began prior to January 29, 2023, which is the date that is 60 days after the publication of the guidance with respect to the requirements of section 45(b)(7)(A) (prevailing wage requirements) and section 45(b)(8) (apprenticeship requirements); or (iii) a facility that satisfies the requirements of section 45(b)(7)(A) and (8).<sup>1</sup> The IRA also added bonus credit amounts with respect to qualified facilities placed in service after December 31, 2022, that meet domestic content requirements under section 45(b)(9)<sup>2</sup> or energy community requirements under section 45(b)(11).<sup>3</sup>

The IRA amended the phaseout of the section 45 credit for wind facilities under section 45(b)(5) such that it does not apply to facilities placed in service after December 31, 2021. The IRA also added a new phaseout of the section 45 credit under section 45(b)(10) in the case of qualified facilities placed in service after December 31, 2022, for

taxpayers making an elective payment election under section 6417. The IRA also amended the credit amount reduction under section 45(b)(3) in the case of qualified facilities the construction of which began after August 16, 2022.

The IRA amended section 45(d)(4) to restore the section 45 credit for electricity produced in solar energy facilities in the case of qualified facilities placed in service after December 31, 2021, and the construction of which begins before January 1, 2025. Effective for facilities placed in service after December 31, 2022, the IRA (1) removed the one-half reduction of the credit amount under section 45(b)(4)(A) for qualified hydropower facilities and marine and hydrokinetic renewable energy facilities and (2) amended the definition of marine and hydrokinetic renewable energy under section 45(c)(10) and the definition of a marine and hydrokinetic renewable energy facility under section 45(d)(11). The IRA also extended certain deadlines in the definitions under section 45(d) for wind facilities, closed-loop biomass facilities, open-loop biomass facilities, geothermal facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities.

*Credit Amount for a Qualified Facility Placed in Service before January 1, 2022:* As required by section 45(b)(2), the 1.5 cent amount provided in section 45(a)(1) is adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under section 45(b)(2) is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent. In the case of electricity produced in open-loop biomass facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) for such calendar year (before rounding to the nearest 0.1 cent as required by section 45(b)(2)) to be reduced by one-half.<sup>4</sup>

Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2024 determined under section 45(a) is 2.9 cents per kilowatt hour on the sale of electricity produced in any qualified

facility placed in service before January 1, 2022, from the qualified energy resources of wind, closed-loop biomass, and geothermal energy, and 1.5 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service before January 1, 2022, from the qualified energy resources of open-loop biomass, landfill gas, trash, qualified hydropower, and marine and hydrokinetic renewable energy.

*Credit Amount for a Qualified Facility Placed in Service after December 31, 2021:* As required by section 45(b)(2), the 0.3 cent amount provided in section 45(a)(1) is adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If the 0.3 cent amount as adjusted for inflation is not a multiple of 0.05 cent, the amount is rounded to the nearest multiple of 0.05 cent. In the case of electricity produced in open-loop biomass facilities, landfill gas facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) for such calendar year (determined before rounding as required by section 45(b)(2)) to be reduced by one-half.

Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2024 determined under section 45(a) is 0.6 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service after December 31, 2021, from the qualified energy resources of wind, closed-loop biomass, geothermal energy, and solar energy, and 0.3 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service after December 31, 2021, from the qualified energy resources of open-loop biomass, landfill gas, and trash. The credit for renewable electricity production for calendar year 2024 determined under section 45(a) is also 0.3 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service after December 31, 2021, and before January 1, 2023, from the qualified energy resources of qualified hydropower and marine and hydrokinetic renewable energy.

*Credit Amount for Qualified Hydropower Facilities and Marine and Hydrokinetic Renewable Energy Facilities Placed in Service after December 31, 2022:* The one-half reduction under section 45(b)(4)(A) no longer applies to qualified hydropower facilities and marine and hydrokinetic renewable energy facilities placed in

<sup>1</sup> See §§ 1.45–6, 1.45–7, 1.45–8, and 1.45–12 of the Income Tax Regulations for additional information regarding the requirements of section 45(b)(6)(B).

<sup>2</sup> See Notice 2023–38, 2023–22 I.R.B. 872 (May 12, 2023) and Notice 2024–41, IR–2024–140 (May 16, 2024), corrected at IR 2024–147 (May 24, 2024), for additional information regarding the domestic content bonus credit.

<sup>3</sup> See Notice 2024–30, 2024–16 I.R.B. 878 (April 15, 2024), for additional information regarding the energy community bonus credit.

<sup>4</sup> As amended by the IRA and discussed later in this notice, the one-half reduction under section 45(b)(4)(A) no longer applies to qualified hydropower facilities and marine and hydrokinetic renewable energy facilities placed in service after December 31, 2022.

service after December 31, 2022. Accordingly, under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2024 determined under section 45(a) is 0.6 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service after December 31, 2022, from the qualified energy resources of qualified hydropower and marine and hydrokinetic renewable energy.

(Authority: 45(e)(2)(A) (26 U.S.C. 45(e)(2)(A)) of the Internal Revenue Code.)

**Christopher T. Kelley,**  
*Special Counsel to the Associate Chief Counsel, (Passthroughs and Special Industries).*

[FR Doc. 2024-15226 Filed 7-10-24; 8:45 am]

BILLING CODE 4830-01-P

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0067]

### Agency Information Collection Activity Under OMB Review: Application for Automobile or Other Conveyance and Adaptive Equipment (Under 38 U.S.C. 3901-3904)

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

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**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

**DATES:** Comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice by clicking on the following link [www.reginfo.gov/public/do/PRAMain](https://www.reginfo.gov/public/do/PRAMain), select “Currently under Review—Open for Public Comments”, then search the list for the information collection by Title or “OMB Control No. 2900-0067.”

**FOR FURTHER INFORMATION CONTACT:** VA PRA information: Maribel Aponte, 202-461-8900, [vacopaperworkreduact@va.gov](mailto:vacopaperworkreduact@va.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Automobile or Other Conveyance and Adaptive Equipment (Under 38 U.S.C. 3901-3904) (VA Form 21-4502).

*OMB Control Number:* 2900-0067  
<https://www.reginfo.gov/public/do/PRASearch>.

*Type of Review:* Revision of a currently approved collection.

*Abstract:* VA Form 21-4502 is used by veterans and servicepersons to apply for automobile or other conveyance benefits. Without the information solicited by this form, VA would be unable to determine eligibility, and benefits would not be properly paid.

No changes have been made to this form. The respondent burden has increased due to the estimated number of receivables averaged over the past year.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at 89 FR 37282, May 6, 2024.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden:* 3,197 hours.

*Estimated Average Burden per Respondent:* 15 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 12,786 per year.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Maribel Aponte,**

*VA PRA Clearance Officer, Office of Enterprise and Integration, Data Governance Analytics, Department of Veterans Affairs.*

[FR Doc. 2024-15227 Filed 7-10-24; 8:45 am]

BILLING CODE 8320-01-P