



[6450-01-P]

DEPARTMENT OF ENERGY

Energy Savings Performance Contract Energy Sales Agreement; Request for Information

AGENCY: Federal Energy Management Program, Office of Energy Efficiency and Renewable Energy, Department of Energy.

ACTION: Notice of availability and request for information.

SUMMARY: The Federal Energy Management Program Office (FEMP), within the U.S. Department of Energy (DOE), published a notice, “Request for Comments on the Tax Treatment of an Energy Savings Performance Contract Energy Sales Agreement,” on its website to gather information on specific concerns related to the Federal Investment Tax Credit eligibility of a renewable energy project structured as an Energy Savings Performance Contract (ESPC) Energy Sales Agreement (ESA) that could benefit from clarification in the form of guidance issued by the Internal Revenue Service and the U.S. Department of the Treasury.

DATES: Written comments and information are requested on or before **September 3, 2016**.

ADDRESSES: Interested parties are to submit comments electronically to: tracy.niro@ee.doe.gov. Include “August 2016 ESPC Request for Comments” in the subject of the message.

Instructions: All submissions received must include “August 2016 ESPC Request for Comments” in the subject of the message. The notice is available at www.energy.gov/node/1953536.

FOR FURTHER INFORMATION CONTACT: Tracy Niro, U.S. Department of Energy, Federal Energy Management Program (EE-2L), 1000 Independence Avenue, SW., Washington, DC 20585; e-mail: Tracy.Niro@ee.doe.gov.

SUPPLEMENTARY INFORMATION: FEMP published a request for comment (RFC) to gather information on the potential for an Energy Savings Performance Contract Energy Sales Agreement (ESPC ESA) project to qualify as a service contract under 26 U.S.C. § 7701(e) and thus remain eligible for the 26 U.S.C. § 48 solar investment tax credit (ITC). The RFC requests commenters to identify any specific language included in 26 U.S.C. § 7701(e)(4)(A)(i)-(iv) that could benefit from clarification in the form of guidance from Internal Revenue Service (IRS) and the U.S. Department of Treasury (Treasury). The RFC is available at www.energy.gov/node/1953536. The RFC is a continuation of the issues presented in the Federal Energy Management Program's (FEMP) Request for Comments on Including Onsite Renewable Energy Generation under Energy Savings Performance Contracts, issued on February 2, 2016, *available at* <http://energy.gov/eere/femp/downloads/request-comments-including-onsite-renewable-energy-generation-under-energy>.

FEMP invites all interested parties to submit in writing by **September 3, 2016**, comments and information on matters addressed in the notice.

Issued in Washington, DC, on August 5, 2016.

Hayes Jones
Operations Supervisor
Federal Energy Management Program

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