



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Deduction for Energy Efficient Commercial Buildings

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 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. Currently, the IRS is soliciting comments concerning deduction for energy efficient commercial buildings.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include 1545-2004 or Deduction for Energy Efficient Commercial Buildings in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Deduction for Energy Efficient Commercial Buildings

OMB Number: 1545-2004.

Regulation Project Number: Notice 2006-52; Notice 2008-40.

Form Number: IRS Form 7205.

Abstract: These notices set forth a process that allows the owner of energy efficient

commercial building property to certify that the property satisfies the requirements of section 179D(c)(1) and (d). These notices also provide a procedure whereby the developer of computer software may certify to the Internal Revenue Service that the software is acceptable for use in calculating energy and power consumption for purposes of section 179D of the Code. IRS Form 7205 will be used to claim the deduction for energy efficient commercial buildings.

Current Actions: IRS is creating Form 7205 to standardize the procedures for claiming the deduction for energy efficient commercial building and renewing without changes to the Notices.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, Businesses, and other for-profit organizations.

Estimated Number of Respondents: 21,767.

Estimated Time Per Respondent: 1.03 hours.

Estimated Total Annual Burden Hours: 22,421.

The following paragraph applies to all 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 if 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: August 26, 2022.

Andres Garcia Leon,
Supervisory Tax Analyst.

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