



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Internal Revenue Service (IRS) Information Collection Request

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Melody Braswell by e-mailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Notice 2023-24 Credit for Production of Electricity from Advanced Nuclear Power Facilities.

OMB Number: 1545-2000.

Abstract: This notice obsoletes notice 2013-68, which superseded notice 2006-40, and provides the time and manner for certain taxpayer to apply for an allocation of the national megawatt

capacity limitation under § 45J of the Internal Revenue Code. Additionally, this notice provides the election procedure for a qualified public entity to transfer the credit to an eligible project partner. The information collected for that procedure will be used to determine the portion of the § 45J credits to which an eligible project partner is entitled. An eligible project partner will use the election statement to claim the § 45J credits. The likely respondents are corporations and partnerships.

Current Actions: The title and burden estimates have changed from OMB previously approved submission.

Type of Review: Reinstatement with change of a previously approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 80.

Estimated Time per Respondent: 5.07 hours.

Estimated Total Annual Burden Hours: 406.

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.

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

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2023-14373 Filed: 7/6/2023 8:45 am; Publication Date: 7/7/2023]