

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Property Qualifying for the Energy Credit under Section 48 (Specifically, Performance & Quality for Small Wind Energy Property).

*OMB Number:* 1545-2259.

*Notice Number:* Notice 2015-4.

*Abstract:* Section 48(a)(3)(D) of the Internal Revenue Code allows a credit for energy property which meets, among other requirements, the performance and quality standards (if any) which have been prescribed by the Secretary by regulations (after consultation with the Secretary of Energy), and are in effect at the time of the acquisition of the property. Energy property includes small wind energy property. This notice provides the performance and quality standards that small wind energy property must meet to qualify for the energy credit under section 48.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. procedure.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 160.

*Estimated Time per Response:* 2 hours, 30 min.

*Estimated Total Annual Burden Hours:* 400.

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: July 29, 2021.

**Chakinna B. Clemons,**

*Supervisory Tax Analyst.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Rental and Utility Assistance for Certain Low-Income Veteran Families

**AGENCY:** Department of Veterans Affairs (VA).

**ACTION:** Notice.

**SUMMARY:** The Supportive Services for Veteran Families (SSVF) Program has enabled grantees to augment available housing options for homeless Veterans in high rent-burden communities by increasing rental assistance for up to 2 years before recertification. This notice will establish locations where the SSVF grantees can place Veterans in housing with this rental subsidy.

**DATES:** SSVF grantees can place Veterans in housing with the rental subsidy described in title 38 CFR 62.34(a)(8) in the newly described areas effective the date of this Notice publication date.

**FOR FURTHER INFORMATION CONTACT:** Mr. John Kuhn, Homeless Program Office, Supportive Services for Veteran Families Program Office, 810 Vermont Avenue NW, Washington, DC 20420; 202-632-8596. (This is not a toll-free number.)

**SUPPLEMENTARY INFORMATION:** In a document published in the **Federal Register** on August 28, 2019, VA published a final rule, which revised its regulations that govern the SSVF Program, which is authorized under 38 U.S.C. 2044, 84 FR 45074. This rule, which amended 38 CFR 62.34(a)(6) and (8), enables SSVF grantees to provide rental assistance where the limited availability of affordable housing makes it difficult to reduce a community's

population of homeless Veterans. The lack of affordable housing in the United States has been widely documented with its effect becoming more pronounced during the coronavirus (COVID-19) pandemic. The National Low-Income Housing Coalition maintains a detailed database that shows there is a shortage of affordable housing across every state. As the lack of affordable housing is a national crisis, VA is expanding access to the SSVF resources described in sections 62.34(a)(6) and (8) to all counties and equivalents within the 50 United States (U.S.); the District of Columbia; Puerto Rico; the U.S. Virgin Islands; and Guam. Through these subsidies, the pool of available housing can be expanded as program participants have access to a broader rental market. Section 62.34(a)(8) states that extremely low-income Veteran families and very low-income Veteran families who meet the criteria of section 62.11 may be eligible to receive a rental subsidy for a 2-year period without recertification. Section 62.34(a)(8) further states that the applicable counties will be published annually in the **Federal Register**. As stated in the notice, a family must live in one of these applicable counties to be eligible for this subsidy. The counties will be chosen based on the cost and availability of affordable housing for both individuals and families within that county.

On September 28, 2020, VA published the applicable counties for fiscal year (FY) 2021. As the COVID-19 health emergency has significantly increased the population of Veteran families at-risk of homelessness, SSVF is expanding the applicable counties in FY 2021 to include every county and equivalent in the 50 United States; the District of Columbia; Puerto Rico; the U.S. Virgin Islands; and Guam. This expansion will enable all eligible Veteran families to access this housing option.

*Locations:* This rental subsidy will be available in all counties and equivalents within the 50 United States; the District of Columbia; Puerto Rico; the U.S. Virgin Islands, and Guam.

### Signing Authority

Denis McDonough, Secretary of Veterans Affairs, approved this document on July 30, 2021, and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication

electronically as an official document of the Department of Veterans Affairs.

**Luvenia Potts,**

*Regulation Development Coordinator Office  
of Regulation Policy & Management, Office  
of the Secretary, Department of Veterans  
Affairs.*

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