

are encouraged to arrive at least 30 minutes before the meeting begins to allow sufficient time for security clearance. Photo identification must be presented. Please use the main entrance at 1111 Constitution Ave. NW., to enter the building. Should you wish the ACT to consider a written statement, please call 202-317-8736, or write to: Internal Revenue Service; 1111 Constitution Ave. NW.; SE:T:CL—NCA-676, Washington, DC 20224, or: [tege.advisory.comm@irs.gov](mailto:tege.advisory.comm@irs.gov).

Dated: April 26, 2016.

**Mark F. O'Donnell,**

*Designated Federal Officer, Tax Exempt and Government Entities Division, Internal Revenue Service.*

[FR Doc. 2016-10064 Filed 4-28-16; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Credit for Renewable Electricity Production and Refined Coal Production, and Publication of Inflation Adjustment Factor and Reference Prices for Calendar Year 2016**

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

**ACTION:** Publication of inflation adjustment factor and reference prices for calendar year 2016 as required by sections 45(e)(2)(A) (26 U.S.C. 45(e)(2)(A)) and 45(e)(8)(C) (26 U.S.C. 45(e)(8)(C)) of the Internal Revenue Code.

**SUMMARY:** The 2016 inflation adjustment factor and reference prices are used in determining the availability of the credit for renewable electricity production and refined coal production and Indian coal production under section 45.

**DATES:** The 2016 inflation adjustment factor and reference prices apply to calendar year 2016 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources and to 2016 sales of refined coal and Indian coal produced in the United States or a possession thereof.

**Inflation Adjustment Factor:** The inflation adjustment factor for calendar year 2016 for qualified energy resources and refined coal is 1.5556. The inflation adjustment factor for Indian coal is 1.1934.

**Reference Prices:** The reference price for calendar year 2016 for facilities producing electricity from wind is 4.50 cents per kilowatt hour. The reference prices for fuel used as feedstock within the meaning of section 45(c)(7)(A)

(relating to refined coal production) are \$31.90 per ton for calendar year 2002 and \$53.74 per ton for calendar year 2016. The reference prices for facilities producing electricity from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy have not been determined for calendar year 2016.

**Phaseout Calculation:** Because the 2016 reference price for electricity produced from wind (4.50 cents per kilowatt hour) does not exceed 8 cents multiplied by the inflation adjustment factor (1.5556), the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2016. Because the 2016 reference price of fuel used as feedstock for refined coal (\$53.74) does not exceed \$84.38 (which is the \$31.90 reference price of such fuel in 2002 multiplied by the inflation adjustment factor (1.5556) and 1.7), the phaseout of the credit provided in section 45(e)(8)(B) does not apply to refined coal sold during calendar year 2016. Further, for electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small irrigation power, 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 2016.

**Credit Amount by Qualified Energy Resource and Facility and Refined Coal and Indian Coal:** As required by section 45(b)(2), the 1.5 cent amount in section 45(a)(1), the 8 cent amount in section 45(b)(1), and the \$4.375 amount in section 45(e)(8)(A) are each 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 the preceding sentence 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, small irrigation power 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) (before rounding to the nearest 0.1 cent) to be reduced by one-half. Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2016 under section 45(a) is 2.3 cents per kilowatt hour on the sale of electricity produced from the

qualified energy resources of wind, closed-loop biomass, geothermal energy, and solar energy, and 1.2 cents per kilowatt hour on the sale of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities. Under the calculation required by section 45(b)(2), the credit for refined coal production for calendar year 2016 under section 45(e)(8)(A) is \$6.810 per ton on the sale of qualified refined coal. The credit for Indian coal production under section 45(e)(10)(B) is \$2.387 per ton on the sale of Indian coal.

#### **FOR FURTHER INFORMATION CONTACT:**

Philip Tiegerman, CC:PSI:6, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, (202) 317-6853 (not a toll-free number).

**Christopher T. Kelley,**

*Special Counsel to the Associate Chief Counsel (Passthroughs and Special Industries).*

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## DEPARTMENT OF THE TREASURY

### **Submission for OMB Review; Comment Request**

April 26, 2016.

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, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before May 31, 2016 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

#### **FOR FURTHER INFORMATION CONTACT:**

Copies of the submissions may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the

entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Control Number:* 1545–0098.

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

*Title:* Form 1045, Application for Tentative Refund.

*Form:* 1045.

*Abstract:* Form 1045 is used by an individual, estate, or trust to apply for a quick tax refund. It must be filed within one year after the end of the year in which a net operating loss, unused general business credit, net section 1256 contracts loss, or claim of right adjustment arose.

*Estimated Total Annual Burden Hours:* 534,192.

*OMB Control Number:* 1545–0390.

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

*Title:* Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA).

*Form:* Form 5306.

*Abstract:* The Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA) form is used by sponsoring organizations, employers, or employee associations, to request a ruling as to whether a trust or custodial account agreement meets the requirements of Internal Revenue Code (IRC) section 408(a), 408(c), 408(p), or 408A; or whether an individual annuity meets the requirements of section 408(b), 408(p), or 408A.

*Estimated Total Annual Burden Hours:* 8,244.

*OMB Control Number:* 1545–0950.

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

*Title:* Application for Enrollment to Practice Before the Internal Revenue Service.

*Form:* Form 23, Form 23–P.

*Abstract:* This information collection contains the Application for Enrollment to Practice Before the Internal Revenue Service form and the Application for Enrollment to Practice Before the Internal Revenue Service as an Enrolled Retirement Plan Agent (ERPA) form.

*Estimated Total Annual Burden Hours:* 2,725.

*OMB Control Number:* 1545–1190.

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

*Title:* Like-Kind Exchanges.

*Form:* 8824.

*Abstract:* Form 8824 is used by individuals, partnerships, and other entities to report the exchange of business or investment property, and

the deferral of gains from such transactions under section 1031. It is also used to report the deferral of gain under IRC section 1043 by members of the executive branch of the Federal government.

*Estimated Total Annual Burden Hours:* 1,995,807.

*OMB Control Number:* 1545–1276.

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

*Title:* TD 8458—Real Estate Mortgage Investment Conduits.

*Abstract:* Section 860E(e) imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified party. The tax must be paid by the transferor of a pass-thru entity of which the disqualified party is an interest holder.

*Estimated Total Annual Burden Hours:* 525.

*OMB Control Number:* 1545–1593.

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

*Title:* U.S. Income Tax Return for Qualified Funeral Trusts.

*Form:* Form 1041–QFT.

*Abstract:* IRC section 685 allows the trustee of a qualified funeral trust to elect to report and pay the tax for the trust. Data is used to determine that the trustee filed the proper return and paid the correct tax.

*Estimated Total Annual Burden Hours:* 277,500.

*OMB Control Number:* 1545–2017.

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

*Title:* Notice 2006–46 Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.

*Abstract:* This notice announces that the IRS and the Treasury Department will issue final regulations under sections 897(d) and (e) of the IRC that set forth and, to the extent described in this notice, revise, the current rules under sections 1.897–5T and 1.897–6T of the temporary income tax regulations and Notice 89–85, 1989–2 C.B. 403, regarding certain transactions involving the transfer of U.S. real property interests, as defined in section 897(c)(1) of the IRC.

*Estimated Total Annual Burden Hours:* 500.

*OMB Control Number:* 1545–2150.

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

*Title:* Notice 2009–58, Manufacturers' Certification of Specified Plug-in Electric Vehicles.

*Abstract:* The American Recovery and Reinvestment Act of 2009 provides, under § 30 of the IRC, a credit for certain new specified plug-in electric drive

vehicles. This notice provides procedures for a vehicle manufacturer to certify to the IRS that a vehicle meets the statutory requirements for the credit, and to certify the amount of the credit available with respect to the motor vehicle. The notice also provides guidance to taxpayers who purchase motor vehicles regarding the conditions under which they may rely on the vehicle manufacturer's certification.

*Estimated Total Annual Burden Hours:* 250.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2016–10087 Filed 4–28–16; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

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##### FOR FURTHER INFORMATION CONTACT:

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##### Departmental Offices

*OMB Control Number:* 1505–0167.

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

*Title:* Persons Providing Remittance Forwarding Services to Cuba.

*Abstract:* The information is required of persons subject to the jurisdiction of the United States who make remittances to persons in Cuba pursuant to the