

**SUPPORTING STATEMENT**  
**(Notice 2008-36)**  
**OMB# 1545-1994**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Section 45L of the Internal Revenue Code allows a credit for qualified new energy efficient manufactured homes constructed by a taxpayer who qualifies as an eligible contractor and acquired for use as a residence.

This notice sets forth a process under which a taxpayer who constructs a manufactured home may obtain certification that the dwelling unit is an energy efficient home that satisfies the requirements of § 45L(c)(1)(A) and (B) of the Internal Revenue Code. Under § 45L, taxpayers are allowed a credit for the construction of a qualified new energy efficient home located in the United States and the construction of which is substantially completed by August 8, 2005. For qualified new energy efficient homes that are manufactured homes, the amount of the credit is \$1,000 or \$2,000, depending on the energy savings that are achieved. § 45L(d)(1) provides that the required energy savings of a dwelling unit and the methods of calculating energy and cost savings shall meet the certification requirements prescribed the Secretary in consultation with the Secretary of Energy.

**2. USE OF DATA**

The data will be used by taxpayers (1) for the purpose of determining which specific software programs may be used in calculating energy consumption for purposes of the credit, and (2) taxpayers for the purpose of determining the methods by taxpayers can construct dwelling units to meet the energy efficiency requirements of § 45L and certify such units for purposes of the credit. In addition, for manufactured homes, the data will be used by taxpayers for determining whether the home meets the requirements for the \$1,000 or \$2,000 credit.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

IRS Publications, Regulations, Notices and Letters are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998.

4. **EFFORTS TO IDENTIFY DUPLICATION**

We have attempted to eliminate duplication within the agency wherever possible.

5. **METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES**

There are no small entities affected by this collection.

6. **CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES**

Consequences of less frequent collection on federal programs or policy activities could result in a decreased amount of taxes collected by the Service, inaccurate and untimely filing of tax returns, and an increase in tax violations.

7. **SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)**

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

8. **CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS**

Notice 2008-36 was published in the Internal Revenue Bulletin on March 24, 2008 (2008-12 IRB 650).

In response to the **Federal Register Notice** dated July 27, 2015 (**80 FR 44427**), we received no comments during the comment period regarding Notice 2008-36.

9. **EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS**

No payment or gift has been provided to any respondents.

10. **ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

11. **JUSTIFICATION OF SENSITIVE QUESTIONS**

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Individual Master File (IMF)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.030-CADE Individual Master File and IRS 34.037 IRS Audit Trail and Security Records System . The Department of Treasury PIAs can be found at <http://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. **ESTIMATED BURDEN OF INFORMATION COLLECTION**

§ 45L(d)(1) provides that the required energy savings of a dwelling unit and the methods of calculating energy and cost savings shall meet the certification requirements prescribed the Secretary in consultation with the Secretary of Energy.

It is estimated that the total annual reporting burden will be 60 hours. The estimated average annual burden per respondent will be 4 hours to complete the requests for certification required under this notice. This estimated burden is based upon the approximated amount of time it will take the average respondent to gather the necessary data and mail that data to the IRS. The estimated number of respondents is 15. This estimate is based upon the approximated number of manufacturers who will substantially complete construction of qualified new energy efficient manufactured homes after August 8, 2005.

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

13. **ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

There is no estimated cost burden to respondents.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

There is no estimated annualized cost to the federal government.

**15. REASONS FOR CHANGE IN BURDEN**

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

There are no plans for tabulation, zstatistical analysis and publication.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the regulations sunset as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I**

Not applicable.

**Note:** The following paragraph applies to all of the collections of information in this submission:

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.