



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

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The Honorable Richard G. Lugar
United States Senate
Washington, DC 20510

Dear Senator Lugar:

I am responding to your letter of September 20, 2006, to the Secretary of the Treasury supporting application for tax credits under the Qualifying Advanced Coal Project Program of the Energy Policy Act of 2005 (EPACT).

The tax credits are available under section 48A of the Internal Revenue Code (the Code), which the Congress enacted as part of EPACT. Under section 48A of the Code, the Secretary of the Treasury, in consultation with the Secretary of Energy, must establish a qualifying advanced coal project program for the deployment of advanced coal-based generation technologies. On March 13, 2006, we published Notice 2006-24, which established the qualifying advanced coal project program. We will allocate the tax credits according to the procedures in section 4 of Notice 2006-24. I am enclosing a copy of this notice. I assure you we will carefully consider application.

I hope this information is helpful. If you have any questions, please contact me or at () .

Sincerely,

Charles B. Ramsey

Charles B. Ramsey
Branch Chief, Branch 6
(Passthroughs and Special Industries)

Enclosure