



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

OFFICE OF  
CHIEF COUNSEL

Number: **INFO 2006-0085**

Release Date: 12/29/2006

UIL: 48A.00-00

October 20, 2006

CONEX-147798-06

The Honorable John D. Dingell  
U.S. House of Representatives  
Washington, DC 20515

Attention:

Dear Mr. Dingell:

I am responding to your letter of September 27, 2006, to the Commissioner of Internal Revenue supporting \_\_\_\_\_ application for tax credits under the Qualifying Advanced Coal Project Program of the Energy Policy Act of 2005 (EPACT).

The law requires the Secretary of the Treasury, in consultation with the Secretary of Energy, to establish a qualifying advanced coal project program for the deployment of advanced coal-based generation technologies (section 48A of the Internal Revenue Code). 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