



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

OFFICE OF  
CHIEF COUNSEL

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The Honorable Larry E. Craig  
United States Senate  
Washington, DC 20510

Dear Senator Craig:

I am responding to your letter of August 23, 2006, to the Secretary of 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 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. I am also writing to

( ) or . If you have any questions, please contact me at  
at ( ) .

Sincerely,  
William P. O'Shea  
William P. O'Shea  
Acting Associate Chief Counsel  
(Passthroughs and Special Industries)

Enclosure