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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Monday, November 7, 2022 10:06:31 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: IRA Section 132o3 - Sustainable Aviation Fuel Credit

Hi [REDACTED],

Under §6247(e)(1), the sustainable aviation fuel credit (§6247(k)) payment is excluded from interest as a general rule. §6427(i)(3)(B) provides an exception when two criteria are met. A claim for any period 1) for which \$200 or more is payable under such subsection (e)(1); and 2) which is not less than 1 week. When those criteria are met, §6427(i)(3)(B) applies and interest will be paid if the government does not make the payment within 45 days. But generally, payments under §6247(e)(1) are interest free.

Best,

[REDACTED]

[REDACTED]