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**From:** [REDACTED]  
**Sent:** Friday, July 22, 2016 3:20:31 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** Sections 48A and 48C

Hi ,

This responds to your recent inquiry concerning the timing of future disclosures under §§ 48A and 48C. Both statutes require disclosure of certified awardees *after* the two or one year period for certification. Accordingly, we recommend that the public disclosure of the certified applicant's identity and credit amount occur after the IRS' certification letter is issued. On a related matter, the certification of § 48B credits is a one-step process that only involves the allocation of § 48B credits. Therefore, we recommend disclosing the identity of applicants and the amount of the credit certified at the time of the allocation.

With respect to all three credits, the statutes address "when" but not "how" the disclosures must be made. CC:PSI will determine how best to disclose these certified awardees on a case-by-case basis.

We understand that LB&I/NRC recently certified credit awardees under the §§ 48A and 48B programs. With respect to these instances, P&SI and OTP will disclose the required information by publication in the Internal Revenue Bulletin.

Please contact me, [REDACTED] or [REDACTED] if you have any additional questions.

Thank you,