

SUPPLEMENTARY INFORMATION:

Title: Election of Investment Tax Credit in Lieu of Production Tax Credit; Coordination with Department of Treasury Grants for Specified Energy Property in Lieu of Tax Credits.

OMB Number: 1545-2145.

Form Number: Notice 2009-52.

Abstract: This notice provides a description of the procedures that taxpayers will be required to follow to make an irrevocable election to take the investment tax credit for energy property under § 48 of the Internal Revenue Code in lieu of the production tax credit under § 45. This election was created by the American Recovery and Reinvestment Act of 2009, H.R. 1, 123 STAT. 115 (the Act), which was enacted on February 17, 2009. This notice includes information about election procedures and the documentation required to complete the election. The notice also discusses the coordination of this irrevocable election with an election to take a Department of Treasury grant for specified energy property.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This notice is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 100.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 100.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on:

- (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility;
- (b) the accuracy of the agency's estimate

of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: December 30, 2015.

Michael Joplin,

Tax Analyst.

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BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Loan Guaranty: Specially Adapted Housing Assistive Technology Grant Program

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The U. S. Department of Veterans Affairs (VA) announces the availability of funds for the Specially Adapted Housing Assistive Technology (SAHAT) Grant Program for fiscal year (FY) 2016. The objective of the grant is to encourage the development of new assistive technologies for specially adapted housing.

This Notice is intended to provide applicants with the information necessary to apply for the SAHAT Grant Program. Registration will be available at www.Grants.gov. VA strongly recommends referring to the Loan Guaranty—Specially Adapted Housing Assistive Technology Grant Program final rule (38 CFR part 36) in conjunction with this Notice. The registration process described within this Notice applies only to applicants who will register to submit project applications for FY 2016 SAHAT Grant Program funds.

DATES: Applications for the SAHAT Grant Program must be submitted via www.Grants.gov by 11:59 p.m. Eastern Time on February 29, 2016. The SAHAT Grant Program application package for funding opportunity, VA-SAHAT-16-01, is available through www.Grants.gov and is listed as VA-Specially Adapted Housing Assistive Technology Grant Program.

Applications may not be sent by mail, email or facsimile. All application materials must be in a format compatible with the www.Grants.gov application submission tool.

Applications must arrive as a complete package. Materials arriving separately will not be included in the application package for consideration and may result in the application being rejected. Technical assistance with the preparation of an initial SAHAT Grant Program application is available by contacting the program official listed below.

FOR FURTHER INFORMATION CONTACT:

Robert Mims (Program Manager), Specially Adapted Housing Program, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-8816 (not a toll-free number).

Full Text of Announcement: This Notice is divided into eight sections. Section I provides a summary of and background information on the SAHAT Grant Program as well as the statutory authority, desired outcomes, funding priorities, definitions and delegation of authority. Section II provides award information, funding availability, and the anticipated start date of the SAHAT Grant Program. Section III provides detailed information on eligibility and the threshold criteria for submitting an application. Section IV provides detailed application and submission information, including how to request an application, application content, and submission dates and times. Section V describes the review process, scoring criteria, and selection process. Sections VI provides award administration information such as award notices and reporting requirements. Section VII provides agency contacts. Section VIII provides additional information related to the SAHAT Grant Program. This Notice includes citations from 38 CFR part 36, which applicants and stakeholders are expected to read to increase their knowledge and understanding of the SAHAT Grant Program.

SUPPLEMENTARY INFORMATION:

I. Program Description

A. Summary

Pursuant to the Veterans' Benefit Act of 2010, the Secretary of Veterans Affairs (Secretary), through the Loan Guaranty Service (LGY) of the Veterans Benefits Administration (VBA), is authorized to provide grants of financial assistance to develop new assistive technology. The objective of the grant, known as the Specially Adapted Housing Assistive Technology (SAHAT) Grant Program, is to encourage the development of new assistive technologies for adapted housing.

B. Background

LGY currently administers the Specially Adapted Housing (SAH) Grant Program. Through the SAH program, LGY provides funds to eligible Veterans and Servicemembers with certain service-connected disabilities to help purchase or construct an adapted home, or modify an existing home, to allow them to live more independently. Currently, most SAH adaptations involve structural modifications such as ramps, wider hallways and doorways, roll-in showers and other accessible bathroom features, etc. The Department of Veterans Affairs (VA) acknowledges there are many emerging technologies that could improve home adaptations or otherwise enhance a Veteran's or Servicemember's ability to live independently, such as voice-recognition and voice-command operations, living environment controls, and adaptive feeding equipment. Therefore, VA has defined "new assistive technology" as an advancement that the Secretary determines could aid or enhance the ability of a Veteran or Servicemember to live in an adapted home.

C. Statutory Authority

Public Law 111–275, the Veterans' Benefits Act of 2010 (the Act), was enacted on October 13, 2010. Section 203 of the Act amended chapter 21, title 38, United States Code, to establish the SAHAT Grant Program. The Act authorizes VA to provide grants of up to \$200,000 per fiscal year, through September 30, 2016, to a "person or entity" for the development of specially adapted housing assistive technologies and limits to \$1 million the aggregate amount of such grants VA may award in any fiscal year.

Reference: 38 U.S.C. 2108 and 38 CFR 36.4412

D. Desired Outcomes and Funding Priorities

Grantees will be expected to leverage grant funds to develop new assistive technologies for specially adapted housing. Pursuant to 36 CFR 36.4412, the Secretary may establish scoring priorities based on the specific needs of Veterans and Servicemembers. For FY 2016, the Secretary has established innovation and unmet needs, as described in scoring criteria 1 and 2 contained in Section V(A) of this announcement, as top priorities. Additional information regarding how these priorities will be scored is contained in Section V(A) of this announcement.

E. Definitions

Definitions of terms used in the SAHAT Grant Program are contained in 38 CFR 36.4412(b).

F. Delegation of Authority

Pursuant to 38 CFR 36.4412(i), each VA employee appointed to or lawfully fulfilling any of the following positions is hereby delegated authority, within the limitations and conditions prescribed by law, to exercise the powers and functions of the Secretary with respect to the SAHAT Grant Program authorized by 38 U.S.C. 2108:

1. Under Secretary for Benefits
2. Deputy Under Secretary for Economic Opportunity
3. Director, Loan Guaranty Service
4. Deputy Director, Loan Guaranty Service

II. Award Information

A. Funding Availability

The aggregate amount of assistance VA may award in any fiscal year is limited to \$1,000,000. This funding will be provided as an assistance agreement in the form of grants. The number of assistance agreements VA will fund as a result of this announcement will be based on the quality of the technology grant applications received and the availability of funding. However, the maximum amount of assistance a technology grant applicant may receive in any fiscal year is limited to \$200,000.

B. Additional Funding Information

Funding for these projects is not guaranteed and is subject to the availability of funds and the evaluation of technology grant applications based on the criteria in this announcement. In appropriate circumstances, VA reserves the right to partially fund technology grant applications by funding discrete portions or phases of proposed projects. If VA decides to partially fund a technology grant application, it will do so in a manner that does not prejudice any application or affect the basis upon which the application, or portion thereof, was evaluated and selected for award, and therefore maintains the integrity of the competition and selection process. Award of funding through this competition is not a guarantee of future funding. The SAHAT Grant Program is administered annually and does not guarantee subsequent awards. Renewal grants to provide new assistive technology will not be considered under this announcement.

C. Start Date

The anticipated start date of grants funded under this announcement is April 4, 2016.

III. Eligibility Information

A. Eligible Applicants

As authorized by 38 U.S.C. 2108, the Secretary may provide a grant to a "person or entity" for the development of specially adapted housing assistive technologies. In order to foster competition and best serve the needs of Veterans and Servicemembers, VA is placing no restrictions on the types of eligible entities, except as noted in Section III(C) of this announcement.

B. Cost Sharing or Matching

There is no cost sharing, matching, or cost participation for the SAHAT Grant Program. However, leveraged resources will be considered as an evaluation criterion during the application review process (see scoring criterion 6 in Section V of this announcement). Leveraged resources are not included in the approved budget (outlined in the 424A) for the project and need not be an eligible and allowable cost under the grant. Any form of proposed leveraging that is evaluated under Section V scoring criteria must be included in the application and the application must describe how the technology grant applicant will obtain the leveraged resources and what role VA funding will play in the overall project.

C. Threshold Criteria

As stated in Section III(A), VA is placing no restrictions on the types of eligible entities. However, all technology grant applicants and applications must meet the threshold criteria set forth below. Failure to meet any of the following threshold criteria in the application will result in the automatic disqualification of the application for funding consideration. Ineligible participants will be notified within 30 days of the finding of disqualification for award consideration based on the following threshold criteria:

1. Projects funded under this announcement must involve new assistive technologies that the Secretary determines could aid or enhance the ability of a Veteran or Servicemember to live in an adapted home.
2. Projects funded under this announcement must not be used for the completion of work which was to have been completed under a prior grant.
3. Applications in which the technology grant applicant is requesting

assistance funds in excess of \$200,000 will not be reviewed.

4. Applications that do not substantially comply with the application and submission information provided in Section IV of this announcement will be rejected.

5. Applications submitted via mail, email, or facsimile will not be reviewed.

6. Applications must be received through www.Grants.gov, as specified in Section IV of this announcement, on or before the application deadline published in Section IV of this announcement. Applications received through www.Grants.gov after the application deadline will be considered late and will not be reviewed.

7. Technology grant applicants that have an outstanding obligation to the Federal Government that is in arrears or have an overdue or unsatisfactory response to an audit will be deemed ineligible.

8. Technology grant applicants in default by failing to meet the requirements for any previous Federal assistance will be deemed ineligible.

9. Applications submitted by entities deemed ineligible will not be reviewed.

All technology grant recipients, including individuals and entities formed as for-profit entities, will be subject to the rules on Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-profit Organizations, as found at 2 CFR part 200. Where the Secretary determines that 2 CFR part 200 is not applicable or where the Secretary determines that additional requirements are necessary due to the uniqueness of a situation, the Secretary will apply the same standard applicable to exceptions under 2 CFR 200.102.

IV. Application and Submission Information

A. Address To Request Application Package

Technology grant applicants may download the application package from www.Grants.gov. Questions regarding the application process should be referred to the program official: Robert Mims (Program Manager), Specially Adapted Housing Program, Robert.Mims@va.gov, (202) 632-8816 (This is not a toll-free number.)

B. Content and Form of Application Submission

The SAHAT Grant Program application package provided at www.Grants.gov (Funding Opportunity Number: VA-SAHAT-16-01) contains electronic versions of the application

forms that are required. Additional attachments to satisfy the required application information may be provided. All technology grant applications must consist of the following:

1. Standard Forms (SF) 424, 424A, and 424B: The SF-424, SF-424A, and SF-424B require general information about the applicant and proposed project. The project budget should be described in SF-424A. Please do not include leveraged resources in SF-424A.

2. Applications: In addition to the forms listed above, each technology grant application must include the following information:

a. A project description, including the goals and objectives of the project, what the project is expected to achieve, and how the project will benefit Veterans and Servicemembers.

b. An estimated schedule including the length of time (not to exceed the grant cycle) needed to accomplish tasks and objectives for the project.

c. A description of what the project proposes to demonstrate and how this new technology will aid or enhance the ability of Veterans and Servicemembers to live in an adapted home.

d. Each technology grant applicant is responsible for ensuring that the application addresses each of the scoring criteria listed in Section V(A) of this announcement.

C. DUNS Number and SAM

Each technology grant applicant, unless the applicant is an individual or Federal awarding agency that is excepted from these requirements under 2 CFR 25.110(b) or (c), or has an exception approved by VA under 2 CFR 25.110(d), is required to:

1. Be registered in the System for Award Management (SAM) prior to submitting an application;

2. Provide a valid Dun and Bradstreet Universal Numbering System (DUNS) number in the application; and

3. Continue to maintain an active SAM registration with current information at all times during which the technology grant applicant has an active Federal award or an application under consideration by VA.

VA will not make an award to an applicant until the applicant has complied with all applicable DUNS and SAM requirements and, if the applicant has not fully complied with the requirements by the time VA is ready to make an award, VA will determine the applicant is not qualified to receive a Federal award and will use this determination as a basis for making the award to another applicant.

D. Submission Dates and Times

Applications for the SAHAT Grant Program must be submitted via www.Grants.gov to be transmitted to VA by 11:59 p.m. Eastern Time on February 29, 2016. Submissions received after this application deadline will be considered late and will not be reviewed or considered. Submissions via email, mail, or fax will not be accepted.

Applications submitted via www.Grants.gov must be submitted by an individual registered with www.Grants.gov and authorized to sign applications for Federal assistance. For more information and to complete the registration process, visit www.Grants.gov. Technology grant applicants are responsible for ensuring that the registration process does not hinder timely submission of the application.

It is the responsibility of grant applicants to ensure a full and complete application is submitted via www.Grants.gov. Applicants are encouraged to periodically review the "Version History Tab" of the funding opportunity announcement in www.Grants.gov to determine if any modifications have been made to the funding announcement and/or opportunity package. Upon initial download of the funding opportunity package, applicants will be asked to provide an email address to be notified of any changes to the opportunity package before the closing date. Providing your email address will allow www.Grants.gov to send you an email message in the event this funding opportunity package is changed and/or republished on www.Grants.gov prior to the posted closing date.

E. Confidential Business Information

It is recommended that confidential business information (CBI) not be included in your application. However, if CBI is included in your application, it will be handled by VA in accordance with 2 CFR 200. Applicants must clearly indicate which portion(s) of their application they are claiming as CBI. VA will evaluate such claims in accordance with 2 CFR 200. If no claim is made, VA is not required to make an inquiry of the applicant.

F. Intergovernmental Review

This section is not applicable to the SAHAT Grant Program.

G. Funding Restrictions

The SAHAT Grant Program does not allow reimbursement of pre-award costs.

V. Application Review Information

Each eligible proposal (based on the Section III threshold eligibility review) will be evaluated according to the criteria established by the Secretary and provided as described below in Section A.

A. Scoring Criteria

The Secretary will score technology grant applications based on the scoring criteria listed below. As indicated in Section I of this announcement, the Secretary is placing most emphasis on criteria 1 and 2 listed below. The establishment of priorities does not establish new scoring criteria but is designed to assist technology grant applicants in understanding how scores will be weighted. Although there is not a cap on the maximum aggregate score possible, a technology grant application must receive a minimum aggregate score of 70 to be considered for a technology grant. The scoring criteria and maximum points are as follows:

1. A description of how the new assistive technology is innovative (up to 50 points);
2. An explanation of how the new assistive technology will meet a specific, unmet need among eligible individuals (up to 50 points);
3. An explanation of how the new assistive technology is specifically designed to promote the ability of eligible individuals to live more independently (up to 30 points);
4. A description of the new assistive technology's concept, size, and scope (up to 30 points);
5. An implementation plan with major milestones for bringing the new assistive technology into production and to the market. Such milestones must be meaningful and achievable within a specific timeframe (up to 30 points); and
6. An explanation of what uniquely positions the technology grant applicant in the marketplace. This can include a focus on characteristics such as the economic reliability of the technology grant applicant, the technology grant applicant's status as a minority or veteran-owned business, or other characteristics that the technology grant applicant wants to include to show how it will help protect the interests of, or further the mission of, VA and the program (up to 20 points).

B. Review and Selection Process

Eligible applications will be evaluated by a five-person review panel comprised of VA employees. Based on this evaluation, the review panel will score applications using the scoring criteria provided in Section V(A), with most emphasis being placed on scoring criteria 1 and 2. The review panel will then rank those applications that receive a minimum aggregate score of 70 in order from highest to lowest. The delegated official will select the highest ranked application(s) based on, and subject to, the availability of funds.

VI. Award Administration Information

A. Award Notices

Although subject to change, the SAHAT Grant Program Office expects to announce grant recipient(s) by April 1, 2016. Prior to executing any funding agreement, VA will contact successful applicant(s), make known the amount of proposed funding, and verify the applicant's desire to receive the funding. In advance of grant award, successful applicants will be required to complete the VA Form 26-0967, which is a "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion." Any communication between the SAHAT Grant Program Office and successful applicants prior to the issuance of an award notice is not authorization to begin project activities. Once VA verifies that the grant applicant is still seeking funding, VA will issue a signed and dated award notice. The award notice will be sent by U.S. mail to the organization listed on the SF-424.

Unsuccessful applicants will be notified by letter, sent by U.S. mail to the organization listed on the SF-424.

B. Administrative and National Policy Requirements

This section is not applicable to the SAHAT Grant Program.

C. Reporting

VA places great emphasis on the responsibility and accountability of grantees. Grantees must agree to cooperate with any Federal evaluation of the program and provide the following:

1. Quarterly Progress Reports: These reports will be submitted electronically and outline how grant funds were used, describe program progress, and describe any barriers and measurable outcomes.

2. Quarterly Financial Reports: These reports will be submitted electronically using SF-425.

3. Grantee Closeout Report: This final report will be submitted electronically and will detail the assistive technology developed. The Closeout Report must be submitted to the SAHAT Grant Program Office no later than September 30, 2017.

D. Disputes

Competition-related disputes associated with this announcement will be resolved in accordance with 2 CFR 200, *et seq.*

VII. Agency Contact(s)

For additional general information about this announcement contact the program official: Robert Mims (Program Manager), Specially Adapted Housing Program, Robert.Mims@va.gov, (202) 632-8816 (This is not a toll-free number.)

If mailing correspondence, other than application material, please send to: Loan Guaranty Service, VA Central Office, Attn: Robert Mims (262), 810 Vermont Avenue NW., Washington, DC 20420.

All correspondence with VA concerning this announcement should reference the funding opportunity title and funding opportunity number listed at the top of this solicitation. Once the announcement deadline has passed, VA staff may not discuss this competition with applicants until the application review process has been completed.

VIII. Other Information

The SAHAT Grant Program is a new program. 38 U.S.C. 2108 authorizes VA to provide grants for the development of new assistive technologies through September 30, 2016. Additional information related to the SAH program administered by LGY is available at: <http://www.benefits.va.gov/homeloans/adaptedhousing.asp>

The SAHAT Grant is not a Veterans' benefit. As such, the decisions of the Secretary are final and not subject to the same appeal rights as decisions related to Veterans' benefits. The Secretary does not have a duty to assist technology grant applicants in obtaining a grant.

Grantees will receive payments electronically through the U.S. Department of Health and Human Services Payment Management System.

Signing Authority

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication

electronically as an official document of the Department of Veterans Affairs. Robert L. Nabors II, Chief of Staff, approved this document on December 30, 2015, for publication.

Dated: December 30, 2015.

William F. Russo,
Director, Office of Regulation Policy & Management, Office of the General Counsel, Department of Veterans Affairs.

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