

Phaseout Calculation: Because the 2021 reference price for electricity produced from wind (3.59 cents per kilowatt hour) does not exceed 8 cents multiplied by the inflation adjustment factor (1.6878), the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2021. Because the 2021 reference price of fuel used as feedstock for refined coal (\$45.64) does not exceed \$91.53 (which is the \$31.90 reference price of such fuel in 2002 multiplied by the inflation adjustment factor (1.6878) and 1.7), the phaseout of the credit provided in section 45(e)(8)(B) does not apply to refined coal sold during calendar year 2021. Further, for electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy, the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2021.

Credit Amount by Qualified Energy Resource and Facility, Refined Coal, and Indian Coal: As required by section 45(b)(2), the 1.5 cent amount in section 45(a)(1) and the \$4.375 amount in section 45(e)(8)(A) are each adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under the preceding sentence is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent. In the case of electricity produced in open-loop biomass facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) (before rounding to the nearest 0.1 cent) to be reduced by one-half. Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2021 under section 45(a) is 2.5 cents per kilowatt hour on the sale of electricity produced from the qualified energy resources of wind, closed-loop biomass, and geothermal energy, and 1.3 cents per kilowatt hour on the sale of electricity produced in open-loop biomass facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities. Under the calculation required by section 45(b)(2), the credit for refined coal production for calendar year 2021 under section 45(e)(8)(A) is \$7.384 per ton on the sale of qualified refined coal. As required by section 45(e)(10)(B)(ii),

the \$2.00 amount in section 45(e)(10)(B)(i) is adjusted by multiplying such amount by the inflation adjustment factor for the calendar year. Under the calculation required by section 45(e)(10)(B)(ii), the credit for Indian coal production for calendar year 2021 under section 45(e)(10)(B) is \$2.600 per ton on the sale of Indian coal.

(Authority: 45(e)(2)(A) (26 U.S.C. 45(e)(2)(A)), 45(e)(8)(C) (26 U.S.C. 45(e)(8)(C)), and 45(e)(10)(B) (26 U.S.C. 45(e)(10)(B)) of the Internal Revenue Code.)

Christopher T. Kelley,
Special Counsel to the Associate Chief Counsel, (Passthroughs and Special Industries).

[FR Doc. 2021-08686 Filed 4-26-21; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Publication of Nonconventional Source Production Credit Reference Price for Calendar Year 2020

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: Publication of the reference price for the nonconventional source production credit for calendar year 2020.

FOR FURTHER INFORMATION CONTACT: Christopher Price, CC:PSI:6, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, Telephone Number (202) 317-6853 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The credit period for the nonconventional source production credit ended on December 31, 2013 for facilities producing coke or coke gas (other than from petroleum based products). However, the reference price continues to apply in determining the amount of the enhanced oil recovery credit under section 43 of title 26 of the U.S.C., the marginal well production credit under section 45I of title 26 of the U.S.C., and the applicable percentage under section 613A of title 26 of the U.S.C. to be used in determining percentage depletion in the case of oil and natural gas produced from marginal properties.

The reference price under section 45K(d)(2)(C) of title 26 of the U.S.C. for calendar year 2020 applies for purposes of sections 43, 45I, and 613A for taxable year 2021.

Reference Price: The reference price under section 45K(d)(2)(C) for calendar year 2020 is \$37.07.

Christopher T. Kelley,
Special Counsel, (Passthroughs and Special Industries).

[FR Doc. 2021-08684 Filed 4-26-21; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0132]

Agency Information Collection Activity under OMB Review: Application in Acquiring Specially Adapted Housing or Special Home Adaptation Grant

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and it includes the actual data collection instrument.

DATES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function. Refer to "OMB Control No. 2900-0132."

FOR FURTHER INFORMATION CONTACT: Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 1717 H Street NW, Washington, DC 20006, (202) 266-4688 or email maribel.aponte@va.gov. Please refer to "OMB Control No. 2900-0132" in any correspondence.

SUPPLEMENTARY INFORMATION:

Authority: 44 U.S.C. 3501-21. Title 38, U.S.C., chapter 21.

Title: Application in Acquiring Specially Adapted Housing or Special Home Adaptation Grant (VA Form 26-4555).

OMB Control Number: 2900-0132.

Type of Review: Extension of a currently approved collection.

Abstract: VA Forms 26-4555 is used to gather the necessary information to