

and the commenter's address. If the Department is unable to read your comment for any reason, and cannot contact you for clarification, the Department may not be able to consider your comment. After the conclusion of the comment period, the Department will publish a Final Rule (in which it will address relevant comments) as expeditiously as possible.

FOR FURTHER INFORMATION CONTACT: Eric F. Stein, Senior Agency Official for Privacy; U.S. Department of State; Office of Global Information Services, A/GIS; Room 1417, 2201 C St. NW, Washington, DC 20520 or by calling (202) 485-2051.

SUPPLEMENTARY INFORMATION: The Department of State maintains the Special Presidential Envoy for Hostage Affairs and Related Records system of records. The primary purpose of this system of records is to support diplomatic and consular efforts to secure the recovery of and provide assistance and support services to individuals taken hostage or wrongfully detained abroad.

The Department of State is issuing this document as a notice to amend 22 CFR part 171 to exempt portions of the Special Presidential Envoy for Hostage Affairs and Related Records system of records from paragraphs (c)(3); (d); (e)(1); (e)(4)(G), (H), and (I); and (f) of the Privacy Act pursuant to 5 U.S.C. 552a (k)(1) and (k)(2). STATE-60 is exempted under paragraph (k)(1) to the extent that records within that system are subject to the provisions of 5 U.S.C. 552(b)(1). STATE-60 is exempted under paragraph (k)(2) to the extent that records within that system are comprised of investigatory material compiled for law enforcement purposes, subject to the limitations set forth in that section.

List of Subjects in 22 CFR Part 171

Privacy.

For the reasons stated in the preamble, 22 CFR part 171 is proposed to be amended as follows:

PART 171—PUBLIC ACCESS TO INFORMATION

■ 1. The authority citation for part 171 continues to read as follows:

Authority: 22 U.S.C. 2651a; 5 U.S.C. 552a; E.O. 12600 (52 FR 23781); Pub. L. 95-521, 92 Stat. 1824 (codified as amended at 5 U.S.C. app. 101-505); 5 CFR part 2634.

■ 2. Amend § 171.26 by:

■ a. In paragraph (b)(1) adding an entry, in alphabetical order, for “Special Presidential Envoy for Hostage Affairs and Related Records, State-60.”; and

■ b. In paragraph (b)(2) adding an entry, in alphabetical order, for “Special Presidential Envoy for Hostage Affairs and Related Records, State-60.”

The additions read as follows:

§ 171.26 Exemptions.

* * * * *

(b) * * *

(1) * * *

Special Presidential Envoy for Hostage Affairs and Related Records, State-60.

* * * * *

(2) * * *

Special Presidential Envoy for Hostage Affairs and Related Records, State-60.

* * * * *

Eric F. Stein,

Deputy Assistant Secretary, Global Information Services (A/GIS), Department of State.

[FR Doc. 2023-07969 Filed 4-14-23; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-120653-22]

RIN 1545-BQ54

Advanced Manufacturing Investment Credit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-120653-22) that was published in the **Federal Register** on Thursday, March 23, 2023. The proposed rulemaking published in March contains proposed regulations to implement the advanced manufacturing investment credit established by the CHIPS Act of 2022 to incentivize the manufacture of semiconductors and semiconductor manufacturing equipment within the United States.

DATES: Written or electronic comments and requests for a public hearing are still being accepted and must be received by May 22, 2023.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG-120653-22) by following the

online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted electronically and on paper, to its public docket. Send paper submissions to: CC:PA:LDP:PR (REG-120653-22), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Jason P. Deirmenjian of the Office of Associate Chief Counsel (Passthroughs and Special Industries), (202) 317-4137 (not a toll-free number); concerning submissions of comments and requests for a public hearing, call Vivian Hayes (202) 317-5306 (not a toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of this document is under section 48D of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-120653-22) contains errors that need to be corrected.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-120653-22), which was the subject of FR Doc. 2023-05871, published March 23, 2023, at 88 FR 17451, is corrected as follows:

1. On page 17455, in the third column, first partial paragraph, line 19 from the bottom of the paragraph, the language “of concern, and” should be corrected to read “of concern; and”.

2. On page 17455, in the third column, the heading “IV. Applicability Date” is corrected to read as “VII. Applicability Date”.

§ 1.48D-0 [Corrected]

3. On page 17457, in the first column, the entry for § 1.48D-4(c)(3)(i) is corrected to read “*Example 1: Primary purpose.*”.

4. On page 17457, in the second column, the entry for § 1.48D-4(c)(3)(ii) is corrected to read “*Example 2: Primary purpose.*”.

§ 1.48D-2 [Corrected]

5. On page 17458, in the first column, the third line of paragraph (c), the language “the the basis of the qualified

property” is corrected to read “the basis of the qualified property”.

§ 1.48D–4 [Corrected]

6. On page 17460, in the third column, the heading for paragraph (c)(3)(i) is corrected to read “*Example 1: Primary purpose.*”.

7. On page 17461, in the first column, the heading of paragraph (c)(3)(ii) is corrected to read “*Example 2: Primary purpose.*”.

§ 1.48D–6 [Corrected]

8. On page 17464, in the second column, paragraph (d)(3)(i), the sixth line, the language “48D(d)(2)(A)(I)(i)” is corrected to read “48D(d)(2)(A)(i)(I)”.

Oluwafunmilayo A. Taylor,

Branch Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2023–07987 Filed 4–14–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–120080–22]

RIN 1545–BQ52

Section 30D New Clean Vehicle Credit

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations regarding the Federal income tax credit under the Inflation Reduction Act of 2022 for the purchase of qualifying new clean vehicles, including new plug-in electric vehicles powered by an electric battery meeting certain requirements and new qualified fuel cell vehicles. These proposed regulations would affect eligible taxpayers who purchase new vehicles that qualify for the credit.

DATES:

Comments and Requests for a Public Hearing: Written or electronic comments and requests for a public hearing must be received by June 16, 2023. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section.

Applicability Date of New Critical Mineral and Battery Component Requirements: See section III.D of the “Background” section for a discussion of the applicability date of the new critical mineral and battery component requirements.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–120080–22) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comments submitted, whether electronically or on paper, to the IRS’s public docket. Send paper submissions to: CC:PA:LPD:PR (REG–120080–22), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, the Office of Associate Chief Counsel (Passthroughs & Special Industries) at (202) 317–6853 (not a toll-free number); concerning submissions of comments and requests for a public hearing, Vivian Hayes at (202) 317–5306 (not a toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:

Background

I. Overview

Section 30D(a) of the Internal Revenue Code (Code) provides a credit (section 30D credit) against the tax imposed by chapter 1 of the Code (chapter 1) with respect to each new clean vehicle that a taxpayer purchases and places in service. The credit is determined and allowable with respect to the taxable year in which the taxpayer places the new clean vehicle in service. This document contains proposed amendments to the Income Tax Regulations (26 CFR part 1) under section 30D of the Code (proposed regulations). To date, no regulations have been proposed pursuant to section 30D.

Section 30D was originally enacted by section 205(a) of the Energy Improvement and Extension Act of 2008, Division B of Public Law 110–343, 122 Stat. 3765, 3835 (October 3, 2008), to provide a credit for the purchase and placing in service of new qualified plug-in electric drive motor vehicles. Section 30D has been amended several times since its enactment, most recently by section 13401 of Public Law 117–169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA).

The amount of the section 30D credit is treated as a personal credit or a

general business credit depending on the character of the vehicle. In general, the section 30D credit is treated as a personal credit allowable under subpart A of the Code. Section 30D(c)(2). However, the amount of the section 30D credit that is attributable to property that is of a character subject to an allowance for depreciation is treated as a current year business credit under section 38(b) instead of being allowed under section 30D(a). Section 30D(c)(1). Section 38(b)(30) lists as a current year business credit the portion of the section 30D credit to which section 30D(c)(1) applies. The IRA did not amend section 30D(c)(1) or (2).

II. IRA Amendments to Section 30D

The IRA made a number of amendments to section 30D. In general, the purpose of these amendments is to promote the purchase and use of new clean vehicles by lower and middle-income Americans, to promote resilient supply chains and domestic manufacturing, to strengthen supply chains with trusted trading partners, to protect against improper credit claims, and to achieve significant carbon emissions reductions. These amendments are specifically described in the following subsections.

A. Credit Amount and Critical Mineral and Battery Component Requirements

The IRA amends the rules for determining the amount of the section 30D credit. Prior to the amendments to section 30D made by section 13401(a) and (e) of the IRA becoming applicable, the amount of the section 30D credit is calculated based on the vehicle’s battery capacity. The base amount is \$2,500, plus \$417 for a battery with a capacity of at least 5 kilowatt hours, and an additional \$417 for each kilowatt hour of capacity in excess of 5 kilowatt hours, up to a maximum credit of \$7,500 per vehicle. Section 13401(a) of the IRA amends section 30D(b) of the Code to provide a maximum credit of \$7,500 per vehicle, consisting of \$3,750 in the case of a vehicle that meets certain requirements relating to critical minerals and \$3,750 in the case of a vehicle that meets certain requirements relating to battery components. The amendments made by section 13401(a) of the IRA apply to vehicles placed in service after the date on which the Secretary of the Treasury or her delegate (Secretary) issues proposed guidance described in new section 30D(e)(3)(B) of the Code relating to the new critical minerals requirements described in new section 30D(e)(1)(A) (Critical Minerals Requirement) and the new battery components requirements described in