

information required to be filed under the rule.

Estimated Burden

Estimated Frequency of Response: On occasion.

Estimated Number of Respondents: 80.

Estimated Total Annual Responses: 276.

Estimated Total Annual Burden: 628 hours.

Comments: On December 18, 2025, the OCC published a 60-day notice for this information collection. (90 FR 59322). No comments were received.

Comments continue to be invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the OCC, including whether the information has practical utility;

(b) The accuracy of the OCC'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 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.

Eden Gray,

Assistant Director, Office of the Comptroller of the Currency.

[FR Doc. 2026-10825 Filed 5-29-26; 8:45 am]

BILLING CODE 4810-33-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Credit for Renewable Electricity Production and Publication of Inflation Adjustment Factor and Reference Price for Calendar Year 2026

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of publication.

SUMMARY: The 2026 inflation adjustment factor and reference price are used in determining the availability of the credit for renewable electricity production under section 45 (section 45 credit).

FOR FURTHER INFORMATION CONTACT: Charles Hyde, CC:ECE:2, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, (202) 317-6853 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The 2026 inflation adjustment factor and

reference price apply to calendar year 2026 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources.

Inflation Adjustment Factor: The inflation adjustment factor for calendar year 2026 for qualified energy resources is 2.0570.

Reference Price: The reference price for calendar year 2026 for facilities producing electricity from wind is 3.17 cents per kilowatt hour. The reference prices for facilities producing electricity from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy have not been determined for calendar year 2026.

Phaseout Calculation: Because the 2026 reference price for electricity produced from wind (3.17 cents per kilowatt hour) does not exceed 8 cents multiplied by the inflation adjustment factor (2.0570), the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2026. For electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, solar 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 2026.

Inflation Reduction Act Amendments: Section 45 was amended by section 13101 of Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA). The IRA changed the manner in which the section 45 credit amounts are calculated for any qualified facility placed in service after December 31, 2021.

As amended by the IRA, section 45(b)(6)(A) provides that, in the case of any qualified facility that satisfies the requirements of section 45(b)(6)(B), the credit amount determined under section 45(a) (determined after the application of section 45(b)(1) through (5) and without regard to section 45(b)(6)) is equal to such amount multiplied by 5.

A qualified facility satisfies the requirements of section 45(b)(6)(B) if it is placed in service after December 31, 2021, and it is one of the following: (i) a facility with a maximum net output of less than 1 megawatt (as measured in alternating current); (ii) a facility the construction of which began prior to January 29, 2023, which is the date that is 60 days after the publication of the guidance with respect to the

requirements of section 45(b)(7)(A) (prevailing wage requirements) and section 45(b)(8) (apprenticeship requirements); or (iii) a facility that satisfies the requirements of section 45(b)(7)(A) and (8).¹ The IRA also added bonus credit amounts with respect to qualified facilities placed in service after December 31, 2022, that meet domestic content requirements under section 45(b)(9)² or energy community requirements under section 45(b)(11).³

The IRA amended the phaseout of the section 45 credit for wind facilities under section 45(b)(5) such that it does not apply to facilities placed in service after December 31, 2021. The IRA also added a new phaseout of the section 45 credit under section 45(b)(10) in the case of qualified facilities placed in service after December 31, 2022, for taxpayers making an elective payment election under section 6417. The IRA also amended the credit amount reduction under section 45(b)(3) in the case of qualified facilities the construction of which began after August 16, 2022.

The IRA amended section 45(d)(4) to restore the section 45 credit for electricity produced in solar energy facilities in the case of qualified facilities placed in service after December 31, 2021, and the construction of which began before January 1, 2025. Effective for facilities placed in service after December 31, 2022, the IRA (1) removed the one-half reduction of the credit amount under section 45(b)(4)(A) for qualified hydropower facilities and marine and hydrokinetic renewable energy facilities and (2) amended the definition of marine and hydrokinetic renewable energy under section 45(c)(10) and the definition of a marine and hydrokinetic renewable energy facility under section 45(d)(11). The IRA also extended certain deadlines in the definitions under section 45(d) for wind facilities, closed-loop biomass facilities, open-loop biomass facilities, geothermal facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities.

¹ See §§ 1.45-6, 1.45-7, 1.45-8, and 1.45-12 of the Income Tax Regulations for additional information regarding the requirements of section 45(b)(6)(B).

² See Notice 2023-38, 2023-22 I.R.B. 872 (May 12, 2023), Notice 2024-41, 2024-24 I.R.B. 1615 (May 16, 2024), corrected at IR 2024-147 (May 24, 2024), and Notice 2025-08, 2025-8 I.R.B. 800 (February 18, 2025), for additional information regarding the domestic content bonus credit.

³ See Notice 2024-30, 2024-16 I.R.B. 878 (April 15, 2024), for additional information regarding the energy community bonus credit.

Credit Amount for a Qualified Facility Placed in Service before January 1, 2022: As required by section 45(b)(2), the 1.5 cent amount provided in section 45(a)(1) is 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 section 45(b)(2) 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) for such calendar year (before rounding to the nearest 0.1 cent as required by section 45(b)(2)) to be reduced by one-half.⁴

Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2026 determined under section 45(a) is 3.1 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service before January 1, 2022, from the qualified energy resources of wind, closed-loop biomass, and geothermal energy, and 1.5 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service before January 1, 2022, from the qualified energy resources of open-loop biomass, landfill gas, trash, qualified hydropower, and marine and hydrokinetic renewable energy.

Credit Amount for a Qualified Facility Placed in Service after December 31, 2021: As required by section 45(b)(2), the 0.3 cent amount provided in section 45(a)(1) is adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If the 0.3 cent amount as adjusted for inflation is not a multiple of 0.05 cent, the amount is rounded to the nearest multiple of 0.05 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) for such calendar year (determined before rounding as required by section 45(b)(2)) to be reduced by one-half.

⁴ As amended by the IRA and discussed later in this notice, the one-half reduction under section 45(b)(4)(A) no longer applies to qualified hydropower facilities and marine and hydrokinetic renewable energy facilities placed in service after December 31, 2022.

Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2026 determined under section 45(a) is 0.6 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service after December 31, 2021, from the qualified energy resources of wind, closed-loop biomass, geothermal energy, and solar energy, and 0.3 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service after December 31, 2021, from the qualified energy resources of open-loop biomass, landfill gas, and trash. The credit for renewable electricity production for calendar year 2026 determined under section 45(a) is also 0.3 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service after December 31, 2021, and before January 1, 2023, from the qualified energy resources of qualified hydropower and marine and hydrokinetic renewable energy.

Credit Amount for Qualified Hydropower Facilities and Marine and Hydrokinetic Renewable Energy Facilities Placed in Service after December 31, 2022: The one-half reduction under section 45(b)(4)(A) no longer applies to qualified hydropower facilities and marine and hydrokinetic renewable energy facilities placed in service after December 31, 2022.

Accordingly, under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2026 determined under section 45(a) is 0.6 cents per kilowatt hour on the sale of electricity produced in any qualified facility placed in service after December 31, 2022, from the qualified energy resources of qualified hydropower and marine and hydrokinetic renewable energy.

(Authority: 45(e)(2)(A) (26 U.S.C. 45(e)(2)(A)) of the Internal Revenue Code.)

Christopher T. Kelley,

Special Counsel to the Associate Chief Counsel, (Energy, Credits, and Excise Tax).

[FR Doc. 2026-10906 Filed 5-29-26; 8:45 am]

BILLING CODE 4831-GV-P

UNIFIED CARRIER REGISTRATION PLAN

Board of Directors; Request for Nomination

AGENCY: Unified Carrier Registration Plan.

ACTION: Notice.

SUMMARY: The Unified Carrier Registration (UCR) Plan Board of

Directors is requesting nominations of qualified individuals from each of the Federal Motor Carrier Safety Administration's (FMCSA) four service areas (as those areas were defined by FMCSA on January 1, 2005) for appointment by FMCSA to the UCR Plan Board of Directors. The nominees must be from among the Chief Administrative Officers of State Agencies responsible for overseeing the administration of the UCR Agreement. The selected individuals will fill four vacancies for terms which begin immediately on appointment and expire on May 31, 2029.

DATES: Nominations or expressions of interest by qualified individuals to be considered by the FMCSA for appointment to fill these four vacancies in the Board of Directors of the Unified Carrier Registration Plan, along with accompanying resumes, must be received on or before July 13, 2026.

ADDRESSES: Nominations or expressions of interest may be submitted by any of the following methods—internet, regular mail, courier, or hand-delivery. *Mail, Courier, or Hand-Delivery:* Unified Carrier Registration Plan, Attention: Matt Manton, 529 14th Street NW, Suite 1280, Washington, DC 20045, internet: mmanton@plan.ucr.gov.

FOR FURTHER INFORMATION CONTACT: Elizabeth Leaman, Chair, Unified Carrier Registration Plan Board of Directors, (617) 305-3783, eleaman@board.ucr.gov.

SUPPLEMENTARY INFORMATION:

Background: Section 4305(b) of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) [Pub. L. 109-59, 119 Stat. 1144, August 10, 2005] enacted 49 U.S.C. 14504a, entitled "Unified carrier registration system plan and Agreement." Under the UCR Agreement, motor carriers, motor private carriers, brokers, freight forwarders, and leasing companies that are involved in interstate transportation must register with a State and pay certain fees. The UCR Plan's Board of Directors must issue rules and regulations to govern the UCR Agreement. The Board also must recommend to the Secretary of Transportation annual fees to be assessed against carriers, leasing companies, brokers, and freight forwarders under the UCR Agreement.

The Unified Carrier Registration Plan is defined in 49 U.S.C. 14504a(a)(9) as the organization of State, Federal, and industry representatives responsible for developing, implementing, and administering the UCR Agreement. Section 14504a(d)(1)(B) directed the Secretary of Transportation to establish