

turbine property as well as the adjacent substation property.

TVA is considering constructing and operating a combustion turbine facility (with generation capacity of approximately 500 MW) at the same brownfield location as the previously operated generating facility, which would allow TVA to utilize existing natural gas and transmission infrastructure.

### Project Purpose and Need

The purpose of the proposed action is to help provide generation to support continued load growth in the TVA power service area and TVA's decarbonization goals. TVA needs flexible, dispatchable power that can successfully integrate increasing amounts of renewable energy sources while ensuring reliability. The need for the Proposed Action is to ensure that TVA can meet required year-round generation and maximum capacity system demands and planning reserve margin targets.

### Preliminary Proposed Action and Alternatives

TVA anticipates that the scope of the EA or EIS will evaluate a No Action Alternative and an Action Alternative. The No Action Alternative provides a baseline for comparing against the Action Alternative. Under the No Action Alternative, TVA would not redevelop the TVA-owned brownfield property in Lowndes County for energy generation. The Action Alternative would evaluate the development of the NCG site for construction and operation of a CT. Whether these or other alternatives are reasonable warranting further consideration under NEPA would be determined in the course of preparing the EA or EIS.

### Anticipated Environmental Impacts

The EA or EIS will include a detailed evaluation of the environmental, social, and economic impacts associated with implementation of the proposed action. Resource areas to be addressed in the EA or EIS include but are not limited to air quality; aquatics; botany; climate change; cultural resources; emergency planning; floodplains; geology and groundwater; land use; noise and vibration; health and safety; soil erosion and surface water; socioeconomic and environmental justice; threatened and endangered species; transportation; visual resources; waste; wetlands; and wildlife. Measures to avoid, minimize, and mitigate adverse effects will be identified and evaluated in the EA or EIS.

### Anticipated Permits and Other Authorizations

TVA anticipates seeking required permits or authorizations, as appropriate. TVA's proposed action to construct a CT may also require issuance of an air permit under the Clean Air Act, an Individual or Nationwide Permit under section 404 of the Clean Water Act; section 401 Water Quality Certification; a Mississippi Large Construction Stormwater Permit; conformance with Executive Orders on Environmental Justice (12898), Wetlands (11990), Floodplain Management (11988), Migratory Birds (13186), and Invasive Species (13112); and compliance with Section 106 of the National Historic Preservation Act, section 7 of the Endangered Species Act, and other applicable local, Federal, and State regulations.

### Public Participation and Scoping Process

Scoping, which is integral to the process for implementing NEPA, provides an early and open process to ensure that issues are identified early and properly studied; issues of little significance do not consume substantial time and effort; the draft EA or EIS is thorough and balanced; and delays caused by an inadequate EA or EIS are avoided. TVA seeks comment and participation from all interested parties for identification of potential alternatives, information, and analyses relevant to the proposed action in this EA or EIS. Public comments received during the scoping period will assist TVA in determining the appropriate level of NEPA review.

Information about this project is available at <https://www.tva.com/nepa>, which includes a link to an online public comment page. Comments must be received or postmarked no later than January 19, 2024. Federal, State, local agencies, and Native American Tribes are also invited to provide comments. Please note that any comments received, including names and addresses, will become part of the project administrative record and will be available for public inspection. To facilitate the scoping process, TVA will hold an in-person public open house from 5 p.m. to 7 p.m. on January 8, 2024, at the New Caledonia Community Center located at 205 South St., Caledonia, MS 39740; see the project website for more information on the meeting.

### EA or EIS Preparation and Schedule

TVA will consider comments received during the scoping period and develop

a scoping report which will be published online. The scoping report will summarize public and agency comments that were received and identify the projected schedule for completing the environmental review process. TVA will post a draft EA or EIS for public review and comment on the project website. TVA anticipates holding a public open house after releasing the draft EA or EIS. TVA expects to release the draft EA or EIS in Spring or Summer 2024 and a final EA or EIS in late 2024. If an EIS is prepared, TVA would publish a Record of Decision at least 30 days after the release of the final EIS.

*Authority:* 40 CFR 1501.9.

**Susan Jacks,**

*General Manager, Environmental Resource Compliance.*

[FR Doc. 2023-26178 Filed 11-27-23; 8:45 am]

**BILLING CODE 8120-08-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Qualification and Transfer of Credit Under Sections 30D and 25E From the Taxpayer to an Eligible Entity

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Revenue Procedure 2023-33 and subsequent procedures for making a transfer election under Internal Revenue Code (IRC) sections 30D and 25E, and qualifying vehicles under IRC section 30D.

**DATES:** Written comments should be received on or before January 29, 2024 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-2311 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or

copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jon.r.callahan@irs.gov](mailto:jon.r.callahan@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Qualification and Transfer of Credit under Sections 30D and 25E from Taxpayer to Eligible Entity.

*OMB Number:* 1545-2311.

*Abstract:* Under the procedures prescribed in these revenue procedures, a dealer of a new clean vehicle or previously owned clean vehicle that wishes to partake in the advanced payment program under IRC sections 30D(g) and 25E(f) must register with the IRS through the IRS Identity Registration System and through the IRS Clean Vehicle Sales Portal. At the time of registration through the IRS Clean Vehicle Sales Portal, the dealer must provide certain information to the IRS and make certain certifications. After those are complete, the IRS will perform a tax compliance check to ensure the dealer is compliant with its tax obligations. After a taxpayer makes a transfer election under IRC sections 30D(g) or 25E(f) to the dealer, a dealer must upload certain information through the IRS Clean Vehicle Sales Portal, and the IRS, upon review, and if all conditions are met, will issue a payment to the dealer.

Qualified manufacturers who wish to have certain new clean vehicles qualify for the IRC section 30D credit in the subsequent year must submit certain information related to applicable critical minerals and battery components.

The IRS created a Clean Vehicles Sale Portal for qualified manufacturers, dealers, and sellers to register and provide the requisite information. The likely respondents are businesses and other for-profit entities.

*Current Actions:* There are changes to the existing collection. The IRS is revising this collection to add reporting obligations for qualified manufacturers to submit to the Department of Energy (DOE). This creates a modified collection obligation for qualified manufacturers related to applicable critical minerals and battery components. This modification provides that qualified manufacturers who wish to have certain new clean vehicles qualify for the IRC section 30D credit in the subsequent year must submit a report to the DOE that includes supporting documentation in relation to

battery components and applicable critical minerals, as well as associated constituent materials, contained in the battery from which the electric motor of the vehicle draws electricity; and submit attestations under penalty of perjury.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 440,050.

*Estimated Time per Respondent:* 7 hours, 23 minutes.

*Estimated Total Annual Burden Hours:* 3,247,250.

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: November 22, 2023.

**Jon R. Callahan,**

*Senior Tax Analyst.*

[FR Doc. 2023-26155 Filed 11-27-23; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Publication of the Tier 2 Tax Rates

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** Publication of the tier 2 tax rates for calendar year 2024 as required by section 3241(d) of the Internal Revenue Code. Tier 2 taxes on railroad employees, employers, and employee representatives are one source of funding for benefits under the Railroad Retirement Act.

**DATES:** The tier 2 tax rates for calendar year 2024 apply to compensation paid in calendar year 2024.

#### **FOR FURTHER INFORMATION CONTACT:**

Kathleen Edmondson, CC:EEE:EOET:ET1, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, Telephone Number (202) 317-6798 (not a toll-free number).

*Tier 2 Tax Rates:* The tier 2 tax rate for 2024 under section 3201(b) on employees is 4.9 percent of compensation. The tier 2 tax rate for 2024 under section 3221(b) on employers is 13.1 percent of compensation. The tier 2 tax rate for 2024 under section 3211(b) on employee representatives is 13.1 percent of compensation.

**Rachel D Levy,**

*Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes).*

[FR Doc. 2023-26101 Filed 11-27-23; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Form 15315

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 15315, Annual Certification for Multiemployer Defined Benefit Plans.