



August 14, 2023

CC:PA:LPD:PR
(REG-101610-23)
Room 5203
Internal Revenue Service
P.O. Box 7604
Ben Franklin Station
Washington, D.C. 20044

Via email publichearings@irs.gov

Re: Public Hearing Topic Outline on Public Hearing Topic Outline on REG-101610-23: Section 6418 Transfer of Certain Credits

To Whom It May Concern:

On behalf of the members of the Novogradac Renewable Energy Working Group (RE Working Group), we are responding to the Internal Revenue Service (IRS) Notice Document Citation Number REG-101610-23: Section 6418 Transfer of Certain Credits (the Regulations) request for outlines of topics to be discussed at the public hearing scheduled for August 23, 2023, at 10:00 a.m.

Our outline, set forth below, identifies topics that we wish to make oral comments on at the public hearing. We selected three critical topics that are addressed in our written comment letter on the Regulations dated August 14, 2023.

The three topics in which we wish to make oral comments on are:

1. Pre-registration and Timing Issues
2. Grouping Rule For Elections
3. Lease Pass-through Transactions

The RE Working Group was founded to identify and address technical and administrative issues that arise around the Inflation Reduction Act (IRA) of 2022. The group counts among its members attorneys, investors, syndicators, lenders, for-profit and nonprofit developers, sponsors, consultants, and other renewable energy professionals interested in working together to coalesce around solutions to technical renewable energy issues and make the renewable energy tax credit programs more efficient in providing benefits.



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Renewable Energy Working Group Hosted by Novogradac & Company LLP

We look forward to an opportunity to discuss these issues during the public hearing scheduled for August 23, 2023, at 10:00 a.m.

Yours very truly,

Novogradac & Company LLP



By

Nathaniel Eng, Partner