



October 27, 2022

Internal Revenue Service  
Office of Associate Chief Counsel  
Room 5203  
P.O. Box 7604  
Ben Franklin Station  
Washington, DC 20044

*Submitted via Regulations.gov*

**Re: request to extend comment period for IRS request for comments on upcoming energy guidance, Notice Nos. 2022-47, 2022-49, and 2022-50**

To Whom it May Concern:

On behalf of the Center for Biological Diversity and the Science and Environmental Health Network, we request a 30-day extension to the comment period for the Internal Revenue Service (“IRS”) energy guidance notice numbers 2022-47, 2022-49, and 2022-50. Among other energy tax credit extensions and enhancements, these notices concern the expansion of existing tax credits for carbon capture and storage (“CCS”) and hydrogen technologies.

Thirty days is not enough time for the public to comment on guidance for extending and enhancing tax credits for an array of technologies, like CCS, that are being proposed for massive deployment around the country. We and our partners are extremely concerned about the ramifications of implementing such a tax credit extension without adequate oversight, public input, and enforcement. An extension of the comment period is warranted because of: (1) the novelty of expanding tax incentives to address the climate crisis; (2) the risks to public safety, health, and the environment posed by many of the technologies involved, such as CCS and hydrogen; and (3) the tremendous public interest in this topic, including widespread opposition to CCS technology due to its failure as a climate solution and risks to public safety, health, and the environment, as well as the discovery of nearly \$1 billion in fraud by claimants of the credit over the last decade, as reported by the Treasury Inspector General for Tax Administration.<sup>1</sup>

For these reasons, we request an extension of the November 4th deadline for public comment to December 5th—an additional 30 days. We appreciate your consideration of our request, and we urge you to act quickly to extend the deadline to ensure the public has a full and fair opportunity to comment on these important issues.

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<sup>1</sup> See Press Release, *Menendez Releases Inspector General Investigation Finding Fossil Fuel Companies Improperly Claimed Nearly \$1B in Clean Air Tax Credits* (Apr. 30, 2020) available at <https://www.menendez.senate.gov/newsroom/press/menendez-releases-inspector-general-investigation-finding-fossil-fuel-companies-improperly-claimed-nearly-1b-in-clean-air-tax-credits>.

Please contact Margaret Coulter, Staff Attorney at the Center for Biological Diversity ([mcoulter@biologicaldiversity.org](mailto:mcoulter@biologicaldiversity.org)) if you have any questions regarding this request.

Respectfully submitted,

Center for Biological Diversity and Science and Environmental Health Network