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COMMITTEE ON  
WAYS AND MEANS  
  
JOINT ECONOMIC  
COMMITTEE

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-0306**

April 10, 2019

The Honorable Steven Mnuchin  
Secretary  
U.S. Department of the Treasury  
Washington, D.C.

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
Washington, D.C.

Dear Secretary Mnuchin and Commissioner Rettig:

It has come to my attention that the Treasury Department will soon issue a Request for Information (RFI) to receive comments on the development of guidance to implement changes to the Section 45Q tax credits that were enacted by Congress and signed into law last year by President Trump.

I write to you today as a member of the Committee on Ways and Means to urge you to initiate the guidance process for stakeholders eligible to take advantage of the 45Q tax credits as quickly as possible, and to publish an RFI with only a 30-day comment period, subject to internal Treasury Department rules and regulations. I am aware that Treasury officials have been receiving public input for months, including consensus model interim guidance submitted by a coalition of companies, NGOs and labor groups. We cannot afford to waste more valuable time with a long RFI period, as it has been over a year since the law was passed. Investors and project developers must be provided guidance in a timely fashion in order to meet the statutory requirements to commence construction by the end of 2023 to take advantage of the tax credits. Those investors have now lost one year; unless Treasury acts more diligently, another year or more is likely to be lost.

This is of the utmost urgency. Please limit the RFI comment period and take the necessary steps to ensure that you have adequate staff in place to issue the guidance in the most efficient and expeditious fashion as possible.

Thank you for your fair and full consideration of this request. I look forward to hearing from you.

Sincerely,

A handwritten signature in blue ink that reads "David Schweikert".

David Schweikert  
Member of Congress