DEPARTMENT OF THE TREASURY
Internal Revenue Service

Publication of Nonconventional Source Production Credit Reference Price for Calendar Year 2017

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: Publication of the reference price for the nonconventional source production credit for calendar year 2017.


SUPPLEMENTARY INFORMATION: The credit period for nonconventional source production credit ended on December 31, 2013 for facilities producing coke or coke gas (other than from petroleum based products). However, the reference price continues to apply in determining the amount of the enhanced oil recovery credit under section 43 of title 26 of the U.S.C., the marginal well production credit under section 45I of title 26 of the U.S.C., and the percentage depletion in case of oil and natural gas produced from marginal properties under section 613A of title 26 of the U.S.C.


Reference Price: The reference price under section 45K(d)(2)(C) for calendar year 2017 is $48.05.

Christopher T. Kelley,
Special Counsel (Pastthroughs and Special Industries).

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DEPARTMENT OF THE TREASURY
Internal Revenue Service

Community Volunteer Income Tax Assistance (VITA) Matching Grant Program—Availability of Application for Federal Financial Assistance

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document provides notice of the availability of the application package for the 2019 Community Volunteer Income Tax Assistance (VITA) Matching Grant Program.

DATES: Application instructions are available electronically from the IRS on May 1, 2018 by visiting: IRS.gov [key word search—“VITA Grant”]. Application packages are available on May 1, 2018 by visiting Grants.gov and searching with the Catalog of Federal Domestic Assistance (CFDA) number 21.009. The deadline for applying to the IRS through Grants.gov is May 31, 2018. All applications must be submitted through Grants.gov.

ADDRESSES: Internal Revenue Service, Grant Program Office, 401 West Peachtree St. NW, Suite 1645, Stop 420–D, Atlanta, GA 30308.

FOR FURTHER INFORMATION CONTACT: Grant Program Office via their email address at Grant.Program.Office@irs.gov.

SUPPLEMENTARY INFORMATION: Authority for the Community Volunteer Income Tax Assistance (VITA) Matching Grant Program is contained in the Consolidated Appropriations Act, 2018, Public Law 115–141.

Dated: March 29, 2018.

Carol Quiller,
Chief, Grant Program Office IRS, Stakeholder Partnerships, Education & Communication.

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