

TaxNewsFlash

United States

No. 2016-400 September 9, 2016

Notice 2016-51: New address for qualified vehicle submissions

Notice 2016-51 modifies earlier IRS guidance on the qualified plug-in electric drive motor vehicle credit, by changing the address where a manufacturer or domestic distributor of a foreign manufacturer sends certifications and quarterly reports under Notice 2009-89 (as amended by later notices).

Internal Revenue Bulletin 2016-37 (dated September 12, 2016) includes Notice 2016-51 that provides a new address to which a vehicle manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) must send vehicle certifications and quarterly reports.

The new address is:

Internal Revenue Service
Director, Eastern Compliance Practice Area
2001 Butterfield Road, Mail Stop 5413
Downers Grove, IL 60515

Read text of Notice 2016-51 in IRB 2016-37 [PDF 150 KB]

The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to be applied to any specific reader's particular set of facts. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to <u>Washington National Tax</u>. For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to Washington National Tax.

Privacy | Legal