

[Request for Comments on Prevailing Wage, Apprenticeship, Domestic Content, and Energy Communities Requirements Under the Act Commonly Known as the Inflation Reduction Act of 2022 \(irs.gov\)](#)

2022-51

- What constitutes construction “starting”? What constitutes an in service date?
- Section 48(a)(9)(B)(ii) states “A project the construction of which begins before the date that is 60 days after the Secretary publishes guidance with respect to the requirements of paragraphs (10)(A) and (11)”, regarding project requirements. Therefore, if the IRS Secretary publishes the guidance document on 1/15/23, then the cutoff day is 3/16/23 and any project that starts construction no later than 3/16/23 would apply. Please confirm or clarify this statement.
- **What documentation or substantiation should be used to demonstrate compliance with the requirements for bonus credits and what information parties currently maintain and could create?**

Additional guidance is required from the IRS to determine if a city, county or town qualifies as an energy community. It is recommended that the IRS creates a portal or list of all localities and determines if they are or are not deemed an energy community.

Documentation for prevailing wages, apprenticeship and domestic content is straight forward and can be prepared by the applicable entity. During the registration process, the applicable entity shall provide a list of anticipated labor categories, proposed minimum wages and applicable apprenticeships. A detailed materials and equipment list shall also be provided during the registration process to confirm that the domestic content requirements are met. The materials and equipment list will include the proposed manufacturer/supplier, origin of raw materials and fabrication location.

In order to expedite reviews, the IRS should prepare standard templates for such documents.

Once the qualified energy property is placed in service, all final wage, apprenticeship, materials and equipment documentation shall be submitted to the IRS for final review.