



HertlessBrothers
R O O F I N G

VA License: 2705-101881A

November 3, 2022

Mr. Charles P. Rettig, Commissioner
Internal Revenue Service
Room 5203
P.O. Box 7604
Ben Franklin Station
Washington, D.C. 20044

Re: **Notice 2022-51** 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

Dear Commissioner Rettig:

Pursuant to Notice 2022-51 - Prevailing Wage, Apprenticeship, Domestic Content, and Energy Communities Requirements Under the Inflation Reduction Act of 2022 - Docket (IRS-2022-0025), I am providing comments on behalf of Hertless Brothers Roofing, Inc in Richmond, VA.

We have been serving the Greater Richmond metro area since 1935. Employing almost twenty-five (25) individuals, we perform commercial and residential roofing services on both public and private sector projects.

In reviewing the Notice, I have concerns and reservations on certain elements of **Sections 45(b)(8)(C) and 45(b)(8)(D)(ii)**.

Section 45(b)(8)(C) “provides that each taxpayer, contractor, or subcontractor who employs four or more individuals to perform construction, alteration, or repair work with respect to a qualified facility must employ one or more qualified apprentices from a registered apprenticeship program to perform that work.” There are no apprenticeship programs (Union or Non-Union) that exist in the Commonwealth, not in the previous twenty (20) years, not presently and none announced in the near future. As such, this Sections’ provision for qualified apprentices, in its current form, unfairly limits all Virginia based contractors from participation in projects funded with Inflation Reduction Act funding.

Section 45(b)(8)(D)(ii) does attempt to address my above concerns, however; I would ask that an automatic exemption be considered if there isn’t a registered apprenticeship program in the state of work. Additionally, I believe the exemption needs to be expanded to include training programs that have associated certificates. An example is the National Roofing Contractors Association (NRCA) ProCertification program. The NRCA has invested millions of dollars into a developing a comprehensive training and certification program for our workforce. ProCertification Certificates are becoming our industries standard for worker training and are available to both non-union and unionized workforces.

Thank you for your time and consideration. If you should have any questions regarding the above comments, please do not hesitate to contact me. I look forward to the opportunities arising from the thoughtful implementation of this Act.

Sincerely,
HERTLESS BROTHERS ROOFING, INC.

C. Scott Shufflebarger
President