



We envision a future in which glass is the material of choice to enhance spaces where people live, play, learn, work and heal.

Subject: Comments for IRS Notice 2022-51

November 4, 2022

On behalf of the National Glass Association (NGA), we have reviewed the Internal Revenue Service (IRS) six notices asking for comments on different aspects of extensions and enhancements of energy tax benefits in the Inflation Reduction Act (IRA). We offer these comments on behalf of NGA's membership and the glazing and glass building products industry.

NGA has more than 1,700 member companies from across North America and around the globe, covering the entire supply chain of the glazing and glass building products industry from the primary glass manufacturers, glass and metal fabricators, insulating glass manufacturers, fabricators/manufacturers of completed glass products and systems, spacer and other component suppliers, to the final retail glass, window and door businesses and installers/contract glaziers. Our mission statement is "We envision a future in which glass is the material of choice to enhance spaces where people live, play, learn, work and heal."

NGA provides Glazier Apprentice Curriculum for organizations and companies that want to establish a glazier apprenticeship program approved by the U.S. Department of Labor (DOL). The curriculum includes 430+ hours of learning to meet the classroom requirement of most three-year apprenticeship programs; learning materials that include online courses, manuals and OSHA 30 certification; and is jointly credentialed by NGA and the National Center for Construction Education and Research (NCCER).

NGA believes that elevating the visibility of qualified apprentice programs will help fill the gap of skilled labor needed in the glazing and glass building products industry, and we support programs that provide opportunities to increase the demand of qualified apprentices. The NGA is in favor of providing tax credits to taxpayers who satisfy apprentice requirements as outlined in Notice 2022-51, Section Apprenticeship Requirements.

Additionally, we submit a specific comment in response to Notice 2022-51, Apprenticeship Requirements (1) that states: 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; and asks: What factors should the Treasury Department and the IRS consider regarding the appropriate duration of employment of individuals for construction, alteration, or repair work for purposes of this requirement? NGA encourages the Treasury Department and IRS to take into consideration the amount of time each apprentice candidate spends receiving a skills-based education and paid on-the-job training, and to acknowledge a duration of employment of a minimum of 6 months as appropriate to satisfy the tax requirement.

For additional information please contact Michele Nosko at mnosko@glass.org

Sincerely,

Nicole Harris
NGA President & CEO