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Internal Revenue Service

CC:PA:LPD:PR (Notice 2022-51)

Room 5203, P.O. Box 7604

Ben Franklin Station, Washington, DC 20044

RE: IRS Notice 2022-51 Request for Comments on Prevailing Wage, Apprenticeship, Domestic Content, and Energy Communities

Thank you for this opportunity to allow us to comment on regulations involving clean energy incentives under the Inflation Reduction Act of 2022. Nevada Gold Mines, LLC (NGM) is part of a joint venture in Nevada, that with combined assets, created the single largest gold-producing complex in the world. As part of our mission to reduce greenhouse gas emissions we are building a 200 MW alternating current photovoltaic solar generation facility, including a 120 kV on-site substation, a 120 kV generation-tie line, an optional battery energy storage system, and civil infrastructure.

Section 3.03(1)(d) of Notice 2022-51 requests comments on what records or documentation that taxpayers should be required to maintain, or should they be required to create to substantiate a taxpayer's certification that they have satisfied the domestic content requirements. We believe that prompt guidance is needed as to both the taxpayer and the manufacturer and what documentation will be required to certify the steel, iron, and manufactured materials used in IRC Section 45, 48, 45Y or 48E project are sourced domestically. It would be beneficial for a list to be distributed that contains known manufacturers in the United States that are certified by the Secretary as using domestically sourced steel, iron, and manufactured products; similar to what the Secretary of Transportation would provide to any applicants that were denied under 49 U.S. Code § 5323(j)(6) of the Buy America Act. Manufacturers not included on that list should have an opportunity to qualify, thereby allowing companies that may have already unknowingly entered into purchase agreements for steel, iron, and manufactured materials from a manufacturer that was not certified to still qualify. Alternatively, taxpayers should be able to rely (without inquiry) into certificates provided under penalties of perjury from manufacturers or other suppliers that the steel, iron or manufactured product provided by them were domestically sourced.

Sincerely,

Nevada Gold Mines, LLC – Tax Department