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November 26, 2022

VIA ELECTRONIC SUBMISSION: <http://www.regulations.gov>

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

Re: Request for a 60-Day Extension for 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 - Docket (IRS-2022-0025)

Dear Commissioner Rettig:

The Associated General Contractors of America (AGC) requests an extension of the public comment period, for an additional 60 days, on the Internal Revenue Service's (hereinafter "IRS") Notice 2022-51 - Prevailing Wage, Apprenticeship, Domestic Content, and Energy Communities Requirements Under the Inflation Reduction Act of 2022 (hereinafter "IRA")

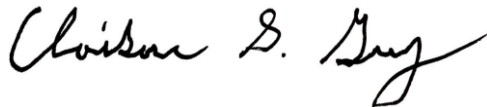
The Associated General Contractors of America is the leading association for the construction industry. AGC represents more than 27,000 firms, including over 6,500 of America's leading general contractors, and over 9,000 specialty-contracting firms. More than 10,500 service providers and suppliers are also associated with AGC, all through a nationwide network of chapters. These firms, both union and open-shop, engage in the construction of buildings, shopping centers, factories, industrial facilities, warehouses, highways, bridges, tunnels, airports, water works facilities, waste treatment facilities, dams, water conservation projects, defense facilities, multi-family housing projects, municipal utilities and other improvements to real property.

The IRA's unprecedented prevailing wage and apprenticeship provisions require thoughtful and comprehensive analysis as the IRS comes to fully understand the complexity and challenges contractors will face meeting the requirements. While similar requirements have been tied to various public works projects, both federal and local, for the first time ever, prevailing wage and apprenticeship requirements will now be required on particular private projects. As such, the bulk of the contractors who will be integral in building these projects will not be experienced in these requirements and need to be consulted to provide the thoughtful input this Notice and the IRS is requesting.

Truly meaningful input will require extensive consultation, discussion and coordination with AGC chapters and members to assess impact and practicality. To best accommodate your request, AGC would like the opportunity to reach out to its members regarding the impact of the requirements on their companies. Unfortunately, thirty days does not warrant our membership organization enough time to draft a survey, receive feedback from members, analyze the results, and draft a thoughtful response to your request for comments. Also, in construction, fall denotes the late peak construction season and many of those who would provide AGC with thoughtful feedback are currently focused on finishing existing projects on-time as promised. As a result, it will be extremely difficult for AGC to get meaningful feedback from its members in time to properly prepare comments before the November 4 deadline.

Considering the many important issues addressed by the Notice and the environmental interests at stake, if the IRS is sincerely interested in receiving meaningful comments and data regarding this Notice, it is imperative that the IRS allow all interested parties adequate time to provide thoughtful comments. AGC therefore requests that the comment period be extended by sixty days.

Sincerely,

A handwritten signature in black ink, reading "Claiborne S. Guy". The signature is fluid and cursive, with the first name "Claiborne" being the most prominent part.

Claiborne S. Guy
Director, Employment Policy & Practices