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Rivian Automotive, LLC

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Company Contact:

Chris Nevers

Senior Director, Public Policy

cnevers@rivian.com

Rivian Automotive, LLC (Rivian) appreciates the opportunity to respond to this Treasury Department Request for Comments on Credit Enhancements to the Inflation Reduction Act (Notice [2022-51](#)).

Founded in 2009, Rivian is an independent US company dedicated to the mission of “Keeping the World Adventurous Forever” through the design, development, manufacturing, and distribution of all-electric pickups and SUVs, and commercial vans. These electric vehicles (EVs) will help decarbonize the transportation sector by displacing some of the most popular and heaviest polluting vehicles on America’s roads today.

We are pleased to see robust federal action in the past year to support the domestic EV market and manufacturing supply chain. Rivian is doing its part to onshore the domestic EV supply chain as much as possible. We are currently ramping up production of consumer and commercial EVs, as well as charging stations, at our plant in Normal, Illinois, and looking to expand domestic production capacity and exploring in-house battery and propulsion systems.

The following comment addresses certain provisions contained in the Inflation Reduction Act (IRA) that will directly affect our business strategy in the coming years. In general, Rivian greatly supports the spirit of the IRA, and other bipartisan laws passed by the 117th Congress. The programs contained in the bipartisan Infrastructure, Investment and Jobs Act, the bipartisan Chips and Science Act, the Inflation Reduction Act, and other significant federal actions are part of a cohesive strategy to strengthen domestic manufacturing capability for EVs, batteries and semiconductors. These are critical and geostrategic industries that will boost American global competitiveness, so we strongly recommend that they be implemented in concert with each other to the greatest extent possible.

Given our current exposure to the challenges of this manufacturing environment, we urge the Administration to maximize flexibility for new U.S. manufacturers who are currently ramping production and facing significant uncertainty in mineral supply chains and commodity markets. We also urge the Administration to consider consumer education and acceptance of this tax credit, and to publish clear and reliable information to help car-buyers understand how these credits will impact their purchase decision. Doing so will help maximize the benefits of taxpayer dollars and public efforts directed towards bolstering this industry during this pivotal moment.



Rivian Background

In 2017, Rivian acquired the former Mitsubishi production plant in the town of Normal, Illinois. Rivian has invested over \$2.5 billion to revitalize the plant into a modern, high-tech manufacturing facility. Employing nearly 7,000 employees in direct manufacturing jobs, Rivian is now producing three all-electric vehicle models in Normal: the R1T pickup truck, the R1S full-size SUV, and a commercial delivery van for Amazon. The R1T, our flagship vehicle, is the first all-electric pickup available in the U.S. market and has won numerous awards and accolades, including being named Motor Trend's 2022 Truck of the Year.

Rivian is now focused on ramping up production at our plant in Normal, Illinois, and exploring a second domestic manufacturing site in Georgia. Rivian is also making significant investments into our next-generation vehicle platforms and in-vehicle technologies which include a range of new battery packs and novel chemistries that are made with more common elements, offer greater safety and efficiency, and are well-suited to different types of vehicles and driving patterns.

Rivian was formed to help drive the transition to sustainable transportation and protect our planet for future generations. Our mission to "Keep The World Adventurous Forever" extends beyond the impact of the products we build. Our goal is to lead the sustainable transformation of the automotive and energy sectors and preserve natural ecosystems that provide the backbone for life on this planet. As such, we have committed to both decarbonizing our business and helping to protect critical natural carbon sinks—complementary and necessary work that is required to address the climate crisis.

In general, Rivian strongly recommends that the Administration find ways to maximize complementarity between these programs and flexibility for new US manufacturers who stand at the forefront of making the goals of these programs a reality.

Below are the company's comments to selected questions to this Treasury Department Request for Comments on Credit Enhancements to the Inflation Reduction Act (Notice [2022-51](#)):

.02 Apprenticeship Requirement

(4) Please provide comments on any other topics relating to the apprenticeship requirements in § 45(b)(8)(B) that may require guidance.

Rivian requests additional clarification from the Treasury regarding how prevailing wage and apprenticeship requirements are determined for qualifying facilities (i.e. EV charging stations, solar, energy storage, etc.) that require ongoing maintenance (i.e. alteration or repair). Several of the credits eligible for an increased credit amount by meeting prevailing wage and apprenticeship requirements (30C, 45, 45Y and 48C) are typically applied one time to the taxable year in which the hardware is installed and made operational, followed by several years of maintenance over the lifetime of the hardware. Rivian encourages the Treasury to clarify whether prevailing wage and apprenticeship requirements for "one-time" credits (such as 30C,



45, 45Y and 48C) are only applicable to construction, not alteration or repair work, for a qualified facility. If the intent is to include alteration or repair, we request additional guidance on the process to include them in "one-time" credits, including specifically calculating total labor hours to meet apprenticeship requirements.

Rivian also requests the additional clarification regarding how a qualified facility will meet apprenticeship requirements from both § 45(b)(8)(A)(ii) and § 45(b)(8)(C). Given § 45(b)(8)(A)(ii) requires a certain percentage of all labor hours to be completed by a qualified apprentice, it appears all eligibility facilities will require at least one qualified apprentice. However, § 45(b)(8)(C) indicates a qualified facility need only employ one qualified apprentice once four or more other individuals are employed first. Additional clarification is requested regarding which Section take precedence for a qualified facility.