**Treasury and IRS announce guidance on wage and apprenticeship requirements for enhanced credits / deductions**

IR-2022-208, Nov. 29, 2022

WASHINGTON — The Treasury Department and Internal Revenue Service today announced guidance providing taxpayers information on how to satisfy the prevailing wage and apprenticeship requirements for enhanced tax benefits under the Inflation Reduction Act.  The guidance will be published in the Federal Register tomorrow.

[Notice 2022-61](https://www.federalregister.gov/public-inspection/2022-26108/guidance-prevailing-wage-and-apprenticeship) explains how taxpayers – generally builders, developers, and owners of clean energy facilities – receive the increased tax credits or deduction amounts by satisfying the wage and apprenticeship requirements as provided for in this notice.  For instance, the notice provides guidance on what constitutes a prevailing wage and the determination of qualified apprenticeships with accompanying examples.

The publication of this notice in tomorrow’s Federal Register begins the 60-day period in which taxpayers must begin construction of a facility (or installation under the rules for expensing energy efficient commercial building property) to receive the enhanced tax benefits without satisfying the prevailing wage and apprenticeship requirements as described in this notice.

Finally, this notice provides guidance for determining the “beginning of construction” (and “installation” for purposes of the rules for deductions for the cost of energy efficient commercial building property placed in service during the tax year).

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