



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-100908-23]

RIN 1545-BQ62

Increased Credit or Deduction Amounts for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: This document corrects a notice of proposed rulemaking (REG-100908-23) published in the **Federal Register** on August 30, 2023, containing proposed regulations regarding increased credit or deduction amounts available for taxpayers satisfying prevailing wage and registered apprenticeship (collectively, PWA) requirements established by the Inflation Reduction Act of 2022 (IRA).

DATES: Written or electronic comments were to be received by October 30, 2023.

ADDRESSES: Commenters were strongly encouraged to submit public comments electronically.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, the Office of Associate Chief Counsel (Passthroughs & Special Industries) at (202) 317-6853 (not a toll-free number); concerning submissions of comments or the public hearing, Vivian Hayes, (202) 317-6901 (not toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-100908-23) that is the subject of this correction is under sections 30C, 45, 45L, 45Q, 45U, 45V, 45Y, 45Z, 48C, 48E, and 179D of the Code.

Need for Correction

As published, the notice of proposed rulemaking (REG–100980-23) contains an error that needs to be corrected.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-100908-23) that is the subject of FR Doc. 2023–18514, published on August 30, 2023, is corrected on page 60018, in the first column, by correcting the fifth line of the heading to read “1545-BQ62”.

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