



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9998]

RIN 1545-BQ62

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

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to Treasury Decision 9998 published in the **Federal Register** on Tuesday, June 25, 2024. Treasury Decision 9998 sets forth final regulations regarding the increased credit amounts or the increased deduction amount available for taxpayers satisfying prevailing wage and registered apprenticeship (collectively, PWA) requirements established by the Inflation Reduction Act of 2022.

DATES: *Effective date:* These corrections are effective on August 26, 2024.

Applicability date: For date of applicability, see §§ 1.30C-3(c), 1.45-6(d), 1.45-7(e), 1.45-8(h), 1.45-12(f), 1.45L-3(c), 1.45Q-6(c), 1.45U-3(c), 1.45V-3(c), 1.45Y-3(c), 1.45Z-3(c), 1.48C-3(b), 1.179D-3(c).

FOR FURTHER INFORMATION CONTACT: Concerning these final regulations, Barbara Campbell or Nicole Cimino of the Office of the Associate Chief Counsel (Passthroughs & Special Industries) at (202) 317-6853 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9998) subject to these corrections are issued under sections 30C, 45, 45L, 45Q, 45U, 45V, 45Y, 45Z, 48C, and 179D of the Internal Revenue Code.

Correction of Publication

Accordingly, the final regulations (TD 9998) that are the subject of FR Doc. 2024-13331, published on Tuesday, June 25, 2024, at 89 FR 53184 are corrected as follows:

1. On page 53184, in the second column, in the third line of the second full paragraph, the language “credits” is corrected to read “credit”.
2. On page 53187, in the first column, under the heading “*IV. Prior Guidance*”, in the fifth line from the top of the paragraph, the language “credits” is corrected to read “credit”.
3. On page 53188, in the first column, in the second line from the bottom of the column, the language “grammatical or stylistic” is corrected to read “grammatical and stylistic”.
4. On page 53193, in the second column, in the eleventh line from the top of the column, the language “appliable” is corrected to read “applicable”.
5. On page 53196, in the first column, the sixth line from the top of the column is corrected to read “equivalent under the DBA, looks solely at”.
6. On page 53196, in the third column, the sixth line from the bottom of the column is corrected to read “definition of a qualified facility under”.
7. On page 53199, in the third column, the thirteenth line from the bottom of the column is corrected to read “laborer or mechanic”.
8. On page 53200, in the first column, the fourteenth line from the bottom of the column is corrected to read “but not all of the requests for qualified”.

9. On page 53204, in the first column, in the nineteenth line from the bottom of the column, the language “a” is removed.
10. On page 53204, in the first column, the third line from the bottom of the column is corrected to read “prevailing rates in accordance with”.
11. On page 53205, in the third column, the last line of the footnote is corrected to read “of section 179D(f); and in each case including any”.
12. On page 53209, in the first column, the tenth line from the top of the column is corrected to read “determinations is <https://www.sam.gov>”.
13. On page 53210, in the third column, the fifth line of the first full paragraph is corrected to read “the greatest number of laborers or”.
14. On page 53213, in the third column, in the fifth line of the first full paragraph, the language “apprenticeships” is corrected to read “apprentices”.
15. On page 53222, in the first column, in the fifth line from the top of the first full paragraph, the language “and amount” is removed.
16. On page 53225, in the first column, in the first line of the column, the language “applies” is corrected to read “apply”.
17. On page 53228, in the third column, the fourth line from the bottom of the second full paragraph is corrected to read “apprenticeship agency pursuant to 29 CFR”.
18. On page 53233, in the third column, in the second line of the footnote, the language “an NPRM” is corrected to read “a notice of proposed rulemaking”.
19. On page 53235, in the first column, the fourth line of last partial paragraph is corrected to read “programs. Under section 45(b)(8)(D)(ii), to”.
20. On page 53238, in the first column, the fourth line from the bottom of the partial paragraph is corrected to read “Under section 30C(c)(g)(3), rules similar”.
21. On page 53242, in the third column, in the sixth line of the second full paragraph, the language “48C(c)(2)” is corrected to read “section 48C(c)(2)”.

22. On page 53243, in the first column, in third line from the bottom of the first partial paragraph, the language “179D(b)” is corrected to read “section 179D(b)”.
23. On page 53244, in the second column, the fourth line of the last partial paragraph is corrected to read “suggested that the final regulations”.
24. On page 53246, in the third column, the fifth line from the second full paragraph is corrected to read “as it applies to facilities, property, projects,”.
25. On page 53247, in the third column, the sixth line of the second full paragraph is corrected to read “preamble to the notice of proposed rulemaking estimated these”.
26. On page 53248, in the second column, in the sixth line of the third paragraph, the language “paying” is removed.
27. On page 53248, in the second column, in the seventh line of the third paragraph, the language “qualified” is corrected to read “of qualified”.
28. On page 53248, in the third column, in the third line from the top of the column, the language “be” is removed.
29. On page 53249, in the second column, the ninth line of the second full paragraph is corrected to read “data includes approximately 18 million”.
30. On page 53249, in the second column, the eleventh line of the second full paragraph is corrected to read “the tax data includes more small”.
31. On page 53249, in the second column, the thirteenth line of the second full paragraph is corrected to read “one employee. Tax data provides a more”.
32. On page 53249, in the second column, the sixteenth line of the second full paragraph is corrected to read “tax data is an appropriate resource for”.
33. On page 53250, in the third column, the seventh line from the bottom of the first full paragraph is corrected to read “rates. Commenters suggested that the”.

34. On page 53251, in the first column, the fourth line from the bottom of the first full paragraph is corrected to read “processes for setting standards are”.

PART 1 [Corrected]

35. On page 53251, in the third column, in amendatory instruction 1 for part 1, “§1.48C-3,” is removed.

§§1.45-9 – 1.45-12 [Corrected]

36. On page 53252, in the first column, in amendatory instruction 3 for §§1.45-9 through 1.45-12, in the table of contents for the sections, the text “1.45-9—1.45.11 [Reserved]” is corrected to read “1.45-9—1.45-11 [Reserved]”.

§1.45-7 [Corrected]

37. In amendatory instruction 3, in §1.45-7:

i. On page 53255, in the first column, the fourteenth line from the bottom of paragraph (b)(5) is corrected to read “repair starts within 180 days of”.

ii. On page 53255, in the third column, the fifth line from the bottom of paragraph (b)(7)(i) is corrected to read “Wage Requirements by paying”.

iii. On page 53257, in the first column, the tenth line of paragraph (c)(1)(vi)(C) is corrected to read “facility for 22 weeks in 2023 and was paid”.

iv. On page 53257, in the second column, the seventh line of paragraph (c)(3)(i) introductory text is corrected to read “the requirements—”.

v. On page 53258, in the first column, the ninth line from the bottom of paragraph (c)(3)(i)(J) is corrected to read “action, and whether the taxpayer”.

vi. On page 53258, in the second column, the seventeenth line from the bottom of paragraph (c)(3)(iv)(A) is corrected to read “wages paid to any laborers and”.

vii. On page 53260, in the third column, the sixth line from the bottom of paragraph (c)(6)(iv)(E) is corrected to read “period of August 1, 2023, to September”.

§1.45-8 [Corrected]

38. In amendatory instruction 3, in §1.45-8:

- i. On page 53262, in the third column, the third line from the bottom of paragraph (b)(1) is corrected to read “dividing the total hours worked by all”.
- ii. On page 53265, in the third column, the third line of paragraph (f)(2)(i)(A) is corrected to read “failures to meet the percentage of the total”.
- iii. On page 53266, in the first column, last line of the partial paragraph (f)(2)(i)(A) is corrected to read “Exception.”.
- iv. On page 53266, in the third column, the sixth line from bottom of paragraph (f)(2)(i)(D)(2) is corrected to read “(5) on the construction of the”.
- v. On page 53267, in the third column, the fourth line of paragraph (f)(2)(ii)(C)(13) is corrected to read “Apprenticeship Requirements for”.
- vi. On page 53268, in the first column, the sixth line of paragraph (f)(2)(ii)(D)(1) is corrected to read “include contract provisions that require”.

§1.45U-3 [Corrected]

39. On page 53271, in the second column, in amendatory instruction 6, in §1.45U-3, the second line of paragraph (b)(1) is corrected to read “agreement with one or more labor”.

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