



November 22, 2022

Dominic Mancini
Acting Administrator
Office of Information and Regulatory Affairs
Office of Management and Budget
725 17th Street N.W.
Washington, DC 20503

Dear Mr. Mancini:

Pursuant to Office of Management and Budget (OMB) procedures established at 5 CFR part 1320, Controlling Paperwork Burdens on the Public, the Department of Labor's (Department) Wage and Hour Division (WHD) requests that the new information collection, Inflation Reduction Act Wage Rates and Wage Determinations (OMB control number 1235-0NEW), be processed as an Emergency Clearance Request in accordance with section 1320.13, Emergency Processing.

The Department has determined that this information must be collected prior to the time periods established under part 1320 of the Paperwork Reduction Act (PRA) and that this information is essential to the administration of the Inflation Reduction Act, Public Law 117-169. On August 16, 2022, President Biden signed H.R. 5376 (P.L. 117-169), a budget reconciliation measure commonly referred to as the "Inflation Reduction Act of 2022" (IRA). The IRA contains several sections that provide for increased credit or deduction amounts for taxpayers that ensure that certain prevailing wage and apprenticeship requirements relating to the construction, alteration, or repair of certain facilities are satisfied.

Specifically, WHD is requesting emergency clearance of an information collection request (ICR) that supports the Department of the Treasury's (Treasury) issuance of guidance that Treasury is required to issue under the IRA in order to trigger application of the prevailing wage and apprenticeship requirements. WHD cannot reasonably comply with the normal procedures associated with the PRA because public harm is likely to result if normal clearance procedures are followed. If WHD is not able to collect the information, the public will not be able to take advantage of the enhanced tax credits that are available for complying with the relevant prevailing wage and apprenticeship requirements.

Therefore, WHD requests a 180-day emergency clearance to extend the process to request a wage rate or a wage determination to taxpayers who wish to take advantage of the relevant enhanced tax credits available under the IRA. Please provide an approval or disapproval determination of this request to collect information under an emergency clearance by November 29, 2022.

Sincerely,

A handwritten signature in black ink that reads "Patricia Davidson".

Patricia Davidson
Deputy Administrator
Wage and Hour Division