Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **7220**
(December 2025)
Department of the Treasury
Internal Revenue Service

Prevailing Wage and Apprenticeship (PWA) Verification and Corrections

Attach to your tax return.
Go to *www.irs.gov/Form7220* for instructions and the latest information.

OMB No. 1545-XXXX

Attachment Sequence No. **220**

Name(s) shown on return | **Identifying number**

Part I Facility/Project Information (see instructions)

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility/project: _____

2a Description of facility/project: _____

_____

b Address of the facility/project (if applicable): _____

c Coordinates: **(i)** Latitude: ☐ ☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box. **(ii)** Longitude: ☐ ☐☐☐.☐☐☐☐☐☐ Enter a "+" (plus) or "-" (minus) sign in the first box.

3 Date construction began (MM/DD/YYYY): _____

4 Date placed in service (MM/DD/YYYY): _____

5 Did you place the facility/project in service during the current tax year?

☐ **Yes.** Continue to line 6, and complete Parts II and III of this form. Do not complete Part III if you are claiming increased amounts for meeting certain PWA requirements on Form 8908 or Form 7213, Part II.

☐ **No.** Skip lines 6 and 9.

6 Check the box for the form on which you are claiming increased amounts for meeting certain PWA requirements:

☐ Form 3468, Part III ☐ Form 3468, Part V ☐ Form 3468, Part VI ☐ Form 7205 ☐ Form 7210
☐ Form 7211 ☐ Form 7213, Part II ☐ Form 7218 ☐ Form 8835 ☐ Form 8908
☐ Schedule A (Form 8911), Part II ☐ Form 8933

7 Was the construction, alteration, or repair work of the qualified facility/project done under a qualifying project labor agreement (PLA)?

☐ **Yes.**

☐ **No.**

8 Did you make correction payments related to the underpayment of prevailing wages?

☐ **Yes.** Complete Part IV.

☐ **No.**

9 Are you relying on the Good Faith Effort Exception of section 45(b)(8)(D)(ii)?

☐ **Yes.** Complete Part V.

☐ **No.**

☐ **Not applicable.** Check only if you are claiming increased amounts for meeting certain PWA requirements on Form 8908 or Form 7213, Part II.

10 Did you perform any alterations or repairs of the facility/project during any portion of the tax year?

☐ **Yes.** Complete Part II.

☐ **No.** See instructions for the required statement attesting that you made no alterations or repairs to the facility/project in the tax year.

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Part II **Prevailing wages paid by you or contractor or subcontractor to laborers and mechanics on the facility/project** (see instructions)

	(a) Entity name directly employing laborers/mechanics	(b) Entity EIN	(c) Labor or work classification	(d) Number of laborers/ mechanics in classification	(e) Total hours worked	(f) Total hourly wages paid to laborers/mechanics	(g) Total bona fide fringe benefits paid to laborers/mechanics	(h) Add columns (f) and (g)
1						$	$	$
2						$	$	$
3						$	$	$
4						$	$	$
5						$	$	$
6						$	$	$
7						$	$	$
8						$	$	$
9						$	$	$
10						$	$	$
11						$	$	$
12						$	$	$
13						$	$	$
14						$	$	$
15						$	$	$
16						$	$	$
17						$	$	$
18						$	$	$
19	If applicable, enter any total from any attached Parts II. See instructions					$	$	$
20	Totals for all items					$	$	$

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Part III **Apprenticeship requirements and penalties** (see instructions)

	(a) Entity name directly employing qualified apprentices	(b) Entity EIN	(c) Labor or work classification of qualified apprentices	(d) Number of qualified apprentices in classification	(e) Total labor hours worked	(f) Total hourly wages paid to qualified apprentices	(g) Total bona fide fringe benefits paid to qualified apprentices	(h) Total labor hours that did not meet the requirements of IRC 45(b)(8)(A) and (C)	(i) Penalty amount (multiply column (h) by $50)*
1						$	$		$
2						$	$		$
3						$	$		$
4						$	$		$
5						$	$		$
6						$	$		$
7						$	$		$
8						$	$		$
9						$	$		$
10						$	$		$
11						$	$		$
12						$	$		$
13						$	$		$
14						$	$		$
15						$	$		$
16						$	$		$
17	If applicable, enter any total from any attached Parts III. See instructions					$	$		$
18	Totals for all items					$	$		$

**If you have an amount in column (i), use this amount to complete Form 4255. See instructions.*

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Part IV **Corrections and penalties related to failure to satisfy prevailing wage requirements** (see instructions)

	(a) Entity name directly employing laborers/mechanics	(b) Entity EIN	(c) Labor or work classification	(d) Total number of laborers/ mechanics for whom you are relying to meet the penalty waiver requirements	(e) Total number of laborers/ mechanics for whom you are reporting a penalty payment under section 45(b)(7)(B)(i)(II)	(f) Penalty Amount (multiply column (e) by $5,000)*	(g) Correction Amounts		
							(i) Total correction payments paid by you	(ii) Total interest paid	(iii) Total correction amount (add (g)(i) and (g)(ii))
1						$	$	$	$
2						$	$	$	$
3						$	$	$	$
4						$	$	$	$
5						$	$	$	$
6						$	$	$	$
7						$	$	$	$
8						$	$	$	$
9						$	$	$	$
10						$	$	$	$
11						$	$	$	$
12						$	$	$	$
13						$	$	$	$
14						$	$	$	$
15						$	$	$	$
16						$	$	$	$
17	If applicable, enter any total from any attached Parts IV. See instructions					$	$	$	$
18	Totals for all items					$	$	$	$

**If you have an amount in column (f), use this amount to complete Form 4255. See instructions.*

Part V **Good Faith Effort Exception claimed for purposes of the Apprenticeship Requirements** (see instructions)

	(a) Entity name directly employing qualified apprentices	(b) Entity EIN	(c) Labor or work classification	(d) Number of qualified apprentices requested in labor or work classification	(e) Number of hours needed to satisfy the Apprenticeship Requirements	(f) Number of hours for which qualified apprentices were requested and denied	(g) Check this box if the request was denied or partially denied	(h) Check this box if no response was received to request (as deemed denial)
1							☐	☐
2							☐	☐
3							☐	☐
4							☐	☐
5							☐	☐
6							☐	☐
7							☐	☐
8							☐	☐
9							☐	☐
10							☐	☐
11							☐	☐
12							☐	☐
13							☐	☐
14							☐	☐
15							☐	☐
16							☐	☐
17							☐	☐
18							☐	☐
19	If applicable, enter any total from any attached Parts V. See instructions							
20	Totals for all items							