

Department of the Treasury
Departmental Offices
**Annual Performance Report and Certification for Section 1603: Payments for Specified
Renewable Energy Property in Lieu of Tax Credits**

1. Circumstances necessitating the collection of information

Authorized under the American Recovery and Reinvestment Act (ARRA), of 2009 (Pub. L. 111-5), the Department of the Treasury is implementing several provisions of the Act, more specifically Division B-Tax, Unemployment, Health, State Fiscal Relief, and Other Provisions. Among these components is a program which requires Treasury, in lieu of a tax credit, to reimburse persons who place in service certain specified energy properties. The collection of information is necessary to properly monitor compliance with program requirements. Applicants for Section 1603 payments commit in the Terms and Conditions that are part of the application to submitting an annual report for five years from the date the energy property is placed in service.

2. Use of the data

The information will be used to:

- (1) determine whether payment recipients remain eligible,
- (2) determine that the amount of the 1603 payment remains allowable under applicable laws,
- (3) assess compliance with applicable laws, and
- (4) report on the effectiveness of the program.

3. Use of information technology

Awardees will complete a fillable form on the internet. Data from reports will be stored electronically.

4. Efforts to identify duplication

The information that will be collected may have some overlap with similar data collected under previously approved information collections for applications. However, previously approved information is shown in the fillable form and respondents update the information if there is a change in the circumstances.

5. Impact on small entities

Since this is a voluntary program, we anticipate no undue impact on small entities.

6. Consequences of less frequent collection and obstacles to burden reduction

Not applicable.

7. Circumstances requiring special information collection

Not applicable.

8. Solicitation of comments on information collection

A notice was published in the *Federal Register* soliciting comments from the public on January 25, 2013, at 78 FR 74276. The notice requested comments on practical utility; accuracy in estimates, enhancement of collected information, burden reduction, and capital start-up costs associated with the compliance reporting.

We received one comment from Alliantgroup in response to the 60-day *Federal Register* notice. The purpose of the report is to collect information from applicants about the continued operation and production of the energy properties in accordance with the Terms and Conditions in the application. The suggested questions are outside the scope of the report.

9. Provision of payments to recordkeepers

Not applicable.

10. Assurance of confidentiality

The information collected will not be shared except as required by law.

11. Justification of sensitive questions

Not applicable.

12. Estimated burden of information collection

The number of respondents will be the 150,000 applicants who become awardees in the 1603 program. It will take approximately 15 minutes to complete the *Annual Performance Report and Certification*. The estimated annual burden is 37,500 hours. The respondents report annually for five years.

No. of Respondents	No. Responses per Respondent	Total Annual Response	Hours per Response	Total Annual Burden (hrs.)
150,000	1	150,000	0.25	37,500

13. Estimated total annual cost burden to respondents

Negligible. The respondent will check prefilled information (from the application) in the annual report and will upload a document showing continued production from the energy property.

14. Estimated cost to the federal government

The cost is estimated at one FTE, approximately \$60,000. The annual reporting system is automated both for submitting the reports and checking the information in the reports.

15. Reasons for change in burden

This is a revision to a currently approved collection. The application period to receive funds concluded on September 30, 2012. The information collection requirements consist of compliance reporting necessary to assess continued use of the 1603 investment. The increases in the number of respondents are due to adjustment in the number of awardees and increase in the total burden is a program change due to the amount of time to provide compliance reporting.

16. Plans for tabulation, statistical analysis and publication

The Treasury Department will conduct compliance checks. There is no plan for tabulation, statistical analysis, or publication.

17. Reasons why displaying the OMB expiration date is inappropriate

Display of the OMB expiration date will create confusion because this program has a limited duration.

18. Exceptions to certification requirement of OMB Form 83-1

Regarding this request for OMB approval, there are no exceptions to the certification statement in item 19 of Form 83-I.