

**Supporting Statement A for
Paperwork Reduction Act Submission
Historic Preservation Certifications - 36 CFR Part 67
OMB Control No. 1024-0009**

Terms of Clearance. None.

1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection.

We (National Park Service, NPS) administer the Federal Historic Preservation Tax Incentives program with the Internal Revenue Service in partnership with State Historic Preservation Offices (SHPOs). The tax incentives promote the rehabilitation of income-producing historic structures of every period, size, style and type. Through this program, underutilized or vacant schools, warehouses, factories, retail stores, apartments, hotels, houses, offices, and other buildings throughout the country have been returned to useful life in a manner that maintains their historic character.

Owners of historic buildings use the Historic Preservation Certification Application (Forms 10-168, 10-168a, 10-168b, and 10-168c) to apply for Federal tax incentives. Sections 47 and 170 of the Internal Revenue Code require the Secretary of the Interior to make certain "certifications" for owners of historic buildings seeking Federal tax incentives for historic preservation. Department of the Interior regulations (36 CFR 67) contain a requirement for completion of an application form for an owner of an historic building to receive these certifications for the Federal tax incentives. These incentives include a 20% Federal income tax credit for the rehabilitation of historic buildings and an income tax deduction for the donation of easements on historic properties. The Internal Revenue Code also provides a 10% Federal income tax credit for the rehabilitation of nonhistoric buildings built before 1936. Owners of nonhistoric buildings in historic districts must use the application to obtain a certification from the Secretary of the Interior that their building does *not* contribute to the significance of the historic district before they can claim this lesser tax credit for rehabilitation.

The SHPOs use the Historic Preservation Certification Application State Historic Preservation Office Review and Recommendation Sheet - Significance/Part 1 (Form 10-168d) and the Historic Preservation Certification Application State Historic Preservation Office Review and Recommendation Sheet - Rehabilitation Part 2/Part 3 (Form 10-168e) to review the applications submitted by the owners for these certifications and forward the applications with their recommendations to the NPS, which makes the final certification decisions on behalf of the Secretary of the Interior.

To be eligible for the tax incentives for historic buildings, the building must be listed individually on the National Register of Historic Places (NRHP); or located in a registered historic district and certified by the NPS as contributing to the historic significance of that district. A registered historic district is any district listed on the NRHP; or a state or local district if the district and the enabling statute have also been certified by the NPS. The NRHP is the official list of the Nation's historic places worthy of preservation.

2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection. Be specific. If this collection is a form or a questionnaire, every question needs to be justified.

We use the information collected to make the certifications to the Secretary of Treasury required by the Internal Revenue Code. These certifications permit taxpayers to make use of the Federal income tax incentives for the preservation of historic buildings.

We have revised all of the forms to reflect DOI form format guidelines. We also revised the format and/or ordering of the Applicant signature attestation language on each application form. There are no changes to the information collected as part of the Historic Preservation Certification Application.

We have revised the State Review forms. We eliminated some fields and combined, reordered, or revised the descriptions. We added check boxes and a few new fields to make the forms easier to use and the collected information clearer.

Historic Preservation Certification Application

Form 10-168, "Part 1 - Evaluation of Significance" is used by owners of structures to request a determination:

- Whether an individual building not yet listed in the National Register of Historic Places might meet the National Register Criteria for Evaluation.
- Whether a building in a potential historic district contributes to the significance of the district.
- Whether a building outside the period or area of significance of a registered historic district contributes to the significance of the district.

We collect ...	So that we can...
Name and address of the property and the name of the National Register or State or local historic district in which the property is located	Identify the structure for which the applicant wishes a determination of significance or nonsignificance.
Nature of the request	Undertake the appropriate analysis of the structure for the type of requested certification.
Name, address, company, email address, and telephone number of the authorized project contact if different from owner	Obtain expeditious answers to questions raised in the review.
Name, applicant entity, address, email address, and telephone number of the owner	Communicate with the applicant.
Social Security or Taxpayer Identification Number and indication of whether number has changed	Provide required notifications to the Internal Revenue Service (IRS), Department of the Treasury.
Indication of whether applicant is fee simple owner	Determine whether applicant is qualified to apply, as well as whether any notifications of fee simple owner, if different than applicant, may be necessary.
Description and physical appearance of the property.	Assess the historic character and physical integrity of the structure.

We collect ...	So that we can...
Statement of significance	Assess the relative historic significance of the resource individually or to the historic district in which it is located.
Photographs and maps	Establish the appearance, condition, and location of the structure.

Form 10-168a, “Part 2 - Description of Rehabilitation” is used by owners of certified historic structures to request that their rehabilitation project be preliminarily determined (that is, preliminarily approved) by the Secretary of the Interior as being consistent with the historic character of the structure and, where appropriate, with the district in which the structure is located, thus qualifying as a certified rehabilitation for purposes of the tax incentives for rehabilitation contained in the Internal Revenue Code. This application may be submitted when work is being planned, is in progress, or has been completed, depending on the nature and timing of the historic designation of the property.

We collect ...	So that we can...
Name and address of the property	Identify the structure that has been or will be rehabilitated.
Name of the National Register historic district in which the structure is located or the date of listing in the National Register of Historic Places	To confirm historic designation (and, therefore, eligibility for the incentive) and to retrieve additional information from the National Register files that may expedite review.
Information that a Part 1 application has or has not been submitted for the property, along with the date the part 1 was submitted and the date it was approved (date of certification)	Prevent inadvertent certification of rehabilitations that have not yet been designated certified historic structures.
Data on the building and the rehabilitation project	Assess the nature of the structure that has been or will be rehabilitated, and establish the size and duration of the work that has been or will be performed on the structure.
Cost of the estimated rehabilitation work	Assess the review fee to charge (which is based on the project cost).
Name, company, address, email address, and telephone number of the authorized project contact if different from owner	Communicate with key project personnel in order to expedite reviews.
Owner’s name, applicant entity address, email address, and telephone number	Communicate with the applicant.
Social Security or Taxpayer Identification Number and indication of whether number has changed	Provide it to the IRS.
Indication of whether applicant is fee simple owner	Determine whether applicant is qualified to apply, as well as whether any notifications of fee simple owner, if different than applicant, may be necessary.
Detailed description of rehabilitation work	Assess the current condition of each architectural feature of the structure and judge the effect of proposed rehabilitation work on each feature and on the overall historic

	character of the structure.
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Form 10-168b, “Amendment / Advisory Determination” is used by applicants who wish to propose changes to a form submitted earlier, to seek approval of a finished phase of a multi-phased project, or to submit work to be undertaken post-project completion/post-certification during the five-year “recapture” period during which any changes to the property continue to be subject to review.

We collect ...	So that we can...
Name and address of the property and the NPS project number	Identify the property for which an application was previously submitted.
Name, company, address, email address, and telephone number of the authorized project contact if different from owner	Communicate with key project personnel in order to expedite reviews.
Information on whether this amends Part 1, amends Part 2, Amends Part 3, or requests an advisory determination (check boxes)	Identify the nature of the request.
Cost of the rehabilitation work finished in the phase	Comply with IRS regulations.
Owner’s name, applicant entity, address, email address, and telephone number	Communicate with the applicant.
Social Security or Taxpayer Identification Number and indication of whether number has changed	Provide it to the IRS.
Indication of whether applicant is fee simple owner	Determine whether applicant is qualified to apply, as well as whether any notifications of fee simple owner, if different than applicant, may be necessary.

Form 10-168c, “Part 3—Request for Certification of Completed Work” is used by owners of certified historic structures to request that the Secretary of the Interior certify (approve) completed rehabilitations, making the project eligible for the historic tax credit.

We collect ...	So that we can...
Name and address of the property	Ensure that the building is a certified historic structure before we declare the completed rehabilitation a certified rehabilitation.
Project data (start and completion dates and costs)	Comply with IRS regulations and determine review fees to charge.
Name, company, address, email address, and telephone number of the authorized project contact if different from owner	Communicate with key project personnel.
Owner’s name, applicant entity, address, email address, and telephone number	Communicate with the applicant.
Social Security or Taxpayer Identification Number and indication of whether number has changed	Provide it to the IRS.
Indication of whether applicant is fee simple owner	Determine whether applicant is qualified to apply,

State Review. State Historic Preservation Offices (SHPOs) are the first point of contact for property owners wishing to use the rehabilitation tax credit. They can be contacted by the applicant to help determine if an historic building is eligible for Federal historic preservation tax incentives, provide guidance on an application before or after the project begins, and advise on appropriate preservation work.

The SHPO reviews the application and forwards one copy to NPS with a recommendation (the SHPO retains one copy of the application). SHPO comments are carefully considered, but by law all certification decisions are made by NPS (on behalf of the Secretary of the Interior). SHPOs may use the following forms in making a recommendation to NPS:

Form 10-168d, “Historic Preservation Certification Application State Historic Preservation Office Review and Recommendation Sheet - Significance/Part 1”

We collect ...	So that we can...
Name and address of the property and the name of the National Register or State or local historic district in which the property is located	Identify the structure that is the subject of the review.
Dates the SHPO received the application, requested additional information, sent the application to the NPS and information on site visits	Judge the timeliness of the information provided by the owner in the application and the status of the SHPO review.
SHPO review summary	Determine quickly whether application presents special issues requiring in-depth NPS review.
Name of SHPO staff reviewing application	Determine that staff meets the Secretary of the Interior’s Professional Qualifications Standards and communicate with SHPO regarding the project.
SHPO recommendation and date and signature of State official	Receive and document the official SHPO evaluation of the application.
Issues highlighted by SHPO reviewer	Identify potentially problem areas quickly and review the application more efficiently.
Historic district’s period of significance, references to property in the district or National Register documentation, status of the National Register nomination, and consistency of the property with the district nomination	Assess the contribution of the property to the historic district or the likelihood of its nomination to the National Register of Historic Places.
Overall SHPO comments on issues or concerns raised by the application	Use the comments to guide our review of the application.
SHPO comments, if applicable	Use the comments in reviewing the application, as appropriate.

Form 10-168e, “Historic Preservation Certification Application State Historic Preservation Office Review and Recommendation Sheet - Rehabilitation Part 2/Part 3”

We collect ...	So that we can...
Name and address of the property, its certified historic structure status, and the type of	Identify the structure that is the subject of the review and determine the nature of the

We collect ...	So that we can...
request	application to be reviewed.
Dates the SHPO received the application, requested additional information, sent the application to the NPS and information on site visits	Judge the timeliness of the information provided by the owner in the application and the status of the SHPO review.
SHPO review summary	Determine quickly whether application presents special issues requiring in-depth NPS review.
Name of SHPO staff reviewing application	Determine that staff meets the Secretary of the Interior's Professional Qualifications Standards and communicate with SHPO regarding the project.
SHPO recommendation and date and signature of State official	Receive and document the official SHPO evaluation of the application.
Issues highlighted by SHPO reviewer	Identify potentially problem areas quickly and review the application more efficiently.
Overall SHPO evaluation of project and comments on concerns raised by the application, including SHPO identification of innovations or other noteworthy elements of the application or project	Use the comments to guide our review of the application, including looking for new approaches to troublesome issues or projects worthy of highlighting by the program.
SHPO comments and/or recommended conditions of approval, if applicable	Use the comments and conditions in reviewing the project, as appropriate.

Appeals. The owner or a duly authorized representative may appeal any of the certifications or denials of certification made under 36 CFR 67 or any decisions made under § 67.6(f). The appeal must be in writing and contain all of the information the owner wishes the appeals officer to consider.

Certification of State and Local Statutes (36 CFR 67.8). As part of the incentives program, a State or local jurisdiction may apply for the certification of State or local statutes authorizing the designation of historic districts. The districts designated under these statutes can then apply to be certified as “registered historic districts” and properties in such districts can qualify for tax incentives. Applicants for such certifications must submit a letter requesting review and a copy of the statute. State Historic Preservation Office staff review these requests and provide comments to the NPS.

Certifications of State or Local Historic Districts (36 CFR 67.9). As part of the incentives program, a State or local jurisdiction may also apply for certification of State or local historic districts. Historic properties in such districts can then qualify for the tax incentives authorized by the Internal Revenue Code. State Historic Preservation Office staff review these requests and provide comments to the NPS. We collect:

- Description of the general physical or historical qualities that make this a district; an explanation for the choice of boundaries for the district; and descriptions of typical architectural styles and types of buildings in the district.
- Statement of why the district has historic significance, including an explanation of the areas and periods of significance, and why it meets National Register criteria for listing (see 36 CFR part 60).

- Definition of what types of properties contribute and do not contribute to the significance of the district as well as an estimate of the percentage of properties within the district that do not contribute to its significance.
- Map showing all district properties with, if possible, identification of contributing and noncontributing properties; the map should clearly show the district's boundaries.
- Photographs of typical areas in the district as well as major types of contributing and noncontributing properties; all photographs should be keyed to the map.

3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden and specifically how this collection meets GPEA requirements.

We use electronic information technology to make the process of applying for Federal historic preservation tax incentives easier by making the application available in a fillable PDF format. Also, a wealth of supporting program material is available online about the incentives and the application process, including sample applications for common building types.

A number of logistical, technological and practical factors make submission of the application via electronic means presently unworkable. Applicants often submit large-format architectural drawings and maps, a large number of photographs, copies of historic prints and other images, original technical specifications and other product literature, and physical material and product samples—submittals that can be difficult (due to file sizes) or impossible (in the case of a material or product sample) to transmit electronically. All 53 SHPOs, as well as applicants (consultants, design professionals, other frequent program users, and one-time users, such as individuals with small projects who do not have their submittal materials in electronic form), would have to have the technology, hardware, capacity, and access to such a system.

The NPS is actively participating in the new DOI-wide Enterprise Forms System (EFS), which will provide an opportunity to potentially automate forms using EFS within the next 1 to 2 years.

4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.

There is no duplication. No other NPS office collects similar information. No other Federal agency is authorized to issue the certifications required by the Internal Revenue Code or to collect the information requested in the information collection.

Each application is unique and the information is specific to each project. Separate parts of the application require an applicant to supply identical information, such as name and contact information of owner, name and contact information of project contact, etc. Owners may submit individual parts of the application up to several years apart, and such information often changes during that period. Ownership itself often changes over the course of the project, as the tax incentives can be syndicated through limited partnerships to bring investors into rehabilitation projects, or the tax incentives transferred to a new owner if the property is sold prior to the in-service date and the credits were not already claimed. The information is verified in this way to ensure that the information on who is applying for the incentive and their contact information on

file is current. Moreover, not all applicants need to submit all three parts of the application; owners of buildings listed individually in the National Register of Historic Places, for example, do not need to submit part 1 of the application.

5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.

This collection impacts small businesses or other small entities to the extent they elect to apply for the tax incentives. We have produced information, including sample applications, to help first-time applicants and others who own small buildings (such as small wood-frame houses, small “Main Street” commercial buildings, and barns). We collect only the information needed to determine: (1) whether a building is a certified historic structure and (2) whether the rehabilitation proposed by the applicant is in keeping with the historic character of the building. We need this information to make certifications to the Internal Revenue Service concerning the eligibility of the applicant for Federal tax incentives. Smaller rehabilitation projects would typically require less information, given the smaller scopes of the projects, and proportionately less time for the application to be prepared.

6. Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.

If the information collection were not conducted, the Federal policy goal of promoting historic rehabilitation and community revitalization through the rehabilitation of historic buildings, in a manner consistent with their historic character, would not be met, and owners of historic buildings would not be able to prove to the Internal Revenue Service that they qualified for a Federal tax incentive authorized by law.

We use the information to make the certifications for applicants to receive the applied-for benefit—a Federal income tax credit for the rehabilitation of historic structures or a tax deduction for the donation of easements on historic buildings. The Secretary of the Interior is required by sections 47 and 170 of the Internal Revenue Code to make certifications to the Secretary of Treasury. The information cannot be collected less frequently.

7. Explain any special circumstances that would cause an information collection to be conducted in a manner:

- * requiring respondents to report information to the agency more often than quarterly;
- * requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;
- * requiring respondents to submit more than an original and two copies of any document;
- * requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records, for more than three years;
- * in connection with a statistical survey that is not designed to produce valid and reliable results that can be generalized to the universe of study;
- * requiring the use of a statistical data classification that has not been reviewed and approved by OMB;
- * that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or

- * **requiring respondents to submit proprietary trade secrets, or other confidential information, unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.**

If a submitted application is incomplete, applicants may be requested to submit the required additional information within 30 days or the file will be closed. However, the applicant may ask for an extension of time, and the file could be reopened if the information were submitted after 30 days (the review may take longer to complete, depending on application activity).

NPS has no requirements for how long respondents must retain records; however, because we submit the certifications for tax incentives to the IRS, and this information is needed for the applicant to file with the IRS in claiming the historic tax credit, we have modified the application instructions to advise applicants to retain their records in accordance with time periods established by the IRS. There are no other special circumstances that would cause us to collect the information in a manner that is inconsistent with OMB guidelines.

8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and in response to the PRA statement associated with the collection over the past three years, and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.

Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.

Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every three years — even if the collection of information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.

On January 13, 2016, we published in the Federal Register (81 FR 1640) a Notice soliciting comments from the public on this information collection for a period of 60 days. The comment period ended on March 14, 2016. We received no comments in response to the Notice.

We consulted with a total of nine persons representing State Historic Preservation Offices, developers, consultants, and other applicants. We asked for comments on our burden estimates, availability of data, frequency of collection, clarity of instructions and data elements to be recorded, disclosed or reported. We received comments from all nine persons contacted. Contact information is available upon request.

Comments regarding burden estimate:

Comments: Seven commenters stated that the average times were accurate. One commenter stated that the average burden for Parts 1, 2, 3, and amendments to take a project through completion is accurate. The same commenter believed that the average time to complete an amendment would be less than our estimate, but felt the estimated average completion time for

Part 3 is longer than the estimate. One commenter stated that the estimates were too high.

Response: We believe that our estimates fairly represent average times to complete the application forms. We did not make any changes to our estimates.

Comments regarding forms:

Comments: One commenter stated that in Part 2, the fields were too small. The same commenter stated that under the signature for the building owner, the language and size of text where one declares whether they are fee simple owner or the owner is aware of the submission is quite small. Another commenter stated that it is time to put the review sheets in a more up-to-date version of MS Word or other application. I'm wondering if the NPS would include different topics or questions if the Part 2 and Part 3 review sheets were separate? On the Part 2/Part 3 review sheet, there is a line or box to indicate that specifications have been attached but the March 2014 instructions for applicants (1068 instructions) states that spec books are not to submitted (I agree with the latter part).

Response: We have revised the application form to expand the size of the uses field and reformatted the signature check boxes for better legibility. We also revised the application to meet the Department of the Interior's form design standards. We are creating a pdf of the review sheet, which will make it easier to use. In addition, the NPS actively participates in the new DOI-wide Enterprise Forms System (EFS) which will provide us with an opportunity to explore the options available to us to automate our forms using EFS within the next 1-2 years.

Comments regarding whether or not the collection of information is necessary, including whether or not the information will have practical utility; whether or not there are any questions that are unnecessary:

Comments: Two commenters believed that the information requested on the State Review Sheets is necessary for the SHPO to provide a full, fair, and complete review of the project presented. One commenter further stated that the forms organize the information in a consistent way, allowing the NPS reviewers to easily find it, regardless of the state that generates the comments. One commenter stated that reproducing and labeling the photographs which accompanied the forms was tedious. One commenter stated that the requested information is necessary and practical. It allows the State reviewers to establish that review was timely and shows delays that may have been caused by applicants' (or state reviewer's) response times. It also provides the opportunity and structure for the States to provide meaningful commentary about the project's conformance with the program's standards. No one stated that the unnecessary information is being collected.

Response: Respondents indicated that the requested information was necessary and reasonable for processing applications. Photographs need to be labeled -- otherwise there would be no way to identify the application they are part of and what they are showing or depict.

9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.

We do not make payments or gifts to respondents.

10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.

We do not provide any assurances of confidentiality; however, the Department of the Interior is required under Section 208 of the E-Government Act of 2002 (Public Law 107-347, 44 U.S.C. Chapter 36) to conduct a Privacy Impact Assessment (PIA) before developing or initiating new information collections that use information technology (IT), that collects, maintains or disseminates personally identifiable information (PII). The NPS is currently awaiting the approval of a Privacy Impact Assessment (PIA) for this collection. The NPS Privacy Act Officer and the DOI Office of the Solicitor have determined that a SORN is not required for this collection, as the collection is not considered to be a Privacy Act system of records because it is not keyed to individuals, as well as given the limited nature of the PII collected and its limited use in the conduct of program operations.

Social Security/Taxpayer Identification Numbers are protected information and disclosed by the NPS only to the Internal Revenue Service (acting on behalf of the Secretary of Treasury), to the Department of Justice in the event of an investigation, or as otherwise required by law, in keeping with the requirements of the Freedom of Information Act, the Privacy Act, and agency policy regarding Personally Identifiable Information. State Historic Preservation Office handling of the material is governed by applicable State privacy act laws.

11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

We do not ask questions of a sensitive nature.

12. Provide estimates of the hour burden of the collection of information. The statement should:

- * Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices.
- * If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens.
- * Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here.

We estimate that we will receive 11,150 annual responses totaling 169,450 (rounded) burden hours. The frequency of reporting is on occasion.

The application submitted by the building owner has four parts: Part 1 - Evaluation of Significance; Part 2 - Description of Rehabilitation; Amendment Sheet; and Part 3 - Request for Certification of Completed Work. The hour burden per application part varies widely. Large and complex applications describing rehabilitation projects valued in the tens or hundreds of millions of dollars and involving multiple buildings may take more time to complete, and are normally prepared by a consultant. Many applications are for very simple structures and for small projects (over half of all projects are under \$1 million in project costs). These can be completed more quickly. The burden-hour figures are based on information provided by the respondents contacted during our outreach and are based on the time needed to complete an application for an average-cost rehabilitation project, which is a project of approximately \$4 million (the approximate average of qualified rehabilitation expenditures of projects reported as part of Part 2 applications over the last 3 fiscal years). The respondents were also asked for the range of application completion times required for a small project (under \$1 million; median project is \$950,000) and a large project (over \$4 million).

In addition, SHPO staff may use NPS-provided forms to record comments for the NPS as part of the SHPO's review of applications submitted by building owners: Historic Preservation Certification Application State Historic Preservation Office Review and Recommendation Sheet – Significance/ Part 1; Historic Preservation Certification Application State Historic Preservation Office Review and Recommendation Sheet – Rehabilitation Part 2/Part 3. SHPO staff use the Part 2/Part 3 Review Sheet for Part 2 applications, for Part 3 applications, and for Amendments. Separate completion times, ranges, and burden-hour dollar values appear below for each of these separate uses of the Part 2/3 Review Sheet. For appeals, applicants submit only a letter to the NPS registering their appeal and any other information they wish the Chief Appeals Officer to consider in addition to what they have submitted with the Part 1, Part 2, or Part 3 applications or Amendment. For certifications of State and local statutes, applicants send a letter requesting such certification and a copy of the statute. The hour burden provided includes review time by State Historic Preservation Office staff. For certifications of State or local historic districts, the hour burden is the same as for district documentation prepared for listing in the National Register of Historic Places (or could be less depending upon the specific designation report and designating ordinance). The estimated burden includes review time by State Historic Preservation Office staff.

Based on the above, the average completion times and ranges of times are as follows:

- **Form 10-168 (Part 1):** 27 hours (completion time varies from an estimated 13 hours for a smaller rehabilitation project to an estimated 47 hours for a large rehabilitation project).
- **Form 10-168a (Part 2):** 51 hours (varies from an estimated 27 to 93 hours).
- **Form 10-168b (Amendment):** 15 hours (varies from an estimated 9 to 24 hours).
- **Form 10-168c (Part 3):** 17 hours (varies from estimated 8 to 27 hours).
- **Form 10-168d (State Review Sheets – Part 1):** 2.5 hours (varies from an estimated 2.25 to 3 hours)
- **Form 10-168e (State Review Sheets – Part 2/3):** 5 hours (varies from an estimated 2.25 to 7 hours)
 - for Part 2 reviews: 5 hours (varies from an estimated 3.5 to 7 hours).
 - for Part 3 reviews: 3.5 hours (varies from an estimated 3 to 4.5 hours).
 - for Amendments: 2.5 hours (varies from an estimated 2.25 to 2.5 hours).
- **Certification of State and local statutes:** 5 hours (estimated 1 hour for municipal staff time; 4 hours for State Historic Preservation Office review).
- **Certification of State or local historic districts:** 60 hours (combines State Historic Preservation Office (estimated 30 hours) and municipal staff time (varies from estimated 5

to 30 hours).

- **Appeals:** 40 hours (varies from estimated 20 to 50 hours).

We estimate that approximately 5 percent of Part 1s, Part 2s, Amendments, and Part 3s are completed by individuals, with the remainder completed by private sector; a higher percentage of appeals are attributed to individuals. The estimated total annual number of responses is the average of Fiscal Years 2013 to 2015, which represents an increase from the 2013 submission.

We estimate the dollar value of the annual burden hours to be \$5,686,953 (rounded). We used the below listed rates in accordance with Bureau of Labor Statistics news release USDL-16-1150, June 9, 2016, Employer Costs for Employee Compensation—March 2016, to calculate the dollar value of the annual burden hours.

- Individuals. Table 1 lists the hourly rate for all workers as \$33.94, including benefits.
- Private Sector. Table 5 lists the hourly rate for all workers as \$32.06, including benefits.
- Government. Table 3 lists the hourly rate for all workers as \$45.23, including benefits.

ACTIVITY	ESTIMATED TOTAL ANNUAL RESPONSES	ESTIMATED AVERAGE COMPLETION TIME	ESTIMATED TOTAL ANNUAL BURDEN HOURS*	HOURLY WAGE WITH BENEFITS	\$ VALUE OF ANNUAL BURDEN HOURS
Form 10-168 (Part 1)					
Individuals	74	27	1,998	\$33.94	\$ 67,812.12
Private Sector	1,401	27	37,827	32.06	1,212,733.62
Form 10-168a (Part 2)					
Individuals	65	51	3,315	33.94	112,511.10
Private Sector	1,242	51	63,342	32.06	2,030,744.52
Form 10-168b (Amendment)					
Individuals	94	15	1,410	33.94	47,855.40
Private Sector	1,795	15	26,925	32.06	863,215.50
Form 10-168c (Part 3)					
Individuals	44	17	748	33.94	25,387.12
Private Sector	841	17	14,297	32.06	458,361.82
Forms 10-168d and 10-168e (State Review Sheets)					
Form 10-168d	1,475	2.5	3,688	45.23	166,808.24
Form 10-168e (Part 2s)	1,307	5	6,535	45.23	295,578.05
Form 10-168e (Part 3s)	885	3.5	3,098	45.23	140,099.93
Form 10-168e (for Amds.)	1,889	2.5	4,723	45.23	213,621.29
Certification of Statutes	1	5	5	45.23	226.15
Cert of Historic Districts	3	60	180	45.23	8,141.40
Appeals					
Individuals	4	40	160	33.94	5,430.40
Private Sector	30	40	1,200	32.06	38,472.00
Totals	11,150		169,451		\$5,686,953.43

* Rounded

13. Provide an estimate of the total annual non-hour cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected in item 12.)

- * The cost estimate should be split into two components: (a) a total capital and start-up cost component (annualized over its expected useful life) and (b) a total operation and maintenance and purchase of services component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information

(including filing fees paid for form processing). Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities.

* If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out information collection services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.

* Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 2005, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices.

We estimate that the total nonhour cost burden for this information collection is \$3,973,359 based primarily on application fees and other costs (includes printing photographs and architectural drawings) as discussed below.

ACTIVITY	TOTAL AVERAGE FEES ¹	TOTAL OTHER COSTS	TOTAL NONHOUR BURDEN COSTS
Form 10-168 (Part 1)	\$ 0	\$112,100	\$112,100
Form 10-168a (Part 2)	1,960,500	305,838	2,266,338
Form 10-168b (Amendment)	0	18,890	18,890
Form 10-168c (Part 3)	1,327,500	107,970	1,435,470
State Review Sheets			
Form 10-168d	0	26,550	26,550
Form 10-168e (for Part 2s)	0	36,596	36,596
Form 10-168e (for Part 3s)	0	15,045	15,045
Form 10-168e (for Amendments)	0	28,335	28,335
Certification of Statutes	0	5	5
Certification of Historic Districts	0	30	30
Appeals	0	34,000	34,000
Totals	\$3,288,000	\$685,358	\$3,973,359

¹ Total average annual review fees, based on the current fee schedule, the estimated average project review fee for FY14-FY15, and the projected estimated number of applications for FY16 (a 2% increase over FY15 approved/certified application numbers).

Application Fees: Current application fees became effective on December 31, 2012:

Project Cost	Fee
\$5,000 – \$79,999	No fee
\$80,000 – \$3,849,999	\$845 + 0.15% (0.0015) of rehabilitation costs over \$80,000
\$3,850,000 or more	\$6,500

The current fee schedule applies only to projects with new Part 2 applications received by State Historic Preservation Offices after the effective date of the fee schedule. Part 3 applications describing completed work in previously reviewed Part 2 applications will be charged according to the schedule in effect at the time the Part 2 was reviewed. Under the current fee schedule, one-half of the application fee is payable upon NPS receipt of Part 2 and one-half upon NPS receipt of Part 3. The amount of fees collected from applicants varies from year to year, depending on application activity. Based on past experience, we estimate the following application fees:

ACTIVITY	ESTIMATED NO. OF RESPONSES	ESTIMATED AVERAGE FEE PER RESPONSE	ESTIMATED TOTAL FEES ¹
Form 10-168a (Part 2)	1,307	\$1,500.00	\$,1,960,500
Form 10-168c (Part 3)	885	\$1,500.00	\$1,327,500

¹The estimated average application review fee of \$3,000 (50% at Part 2 and 50% at Part 3) is based on the current fee schedule, the estimated average project review fee for FY14-FY15, and the projected estimated number of applications for FY16 (a 2% increase over FY15 approved/certified application numbers).

Other nonhour costs reported by respondents (such as costs of printing photographs and architectural drawings)

ACTIVITY	NUMBER OF RESPONSES	COST PER RESPONSE	TOTAL
Form 10-168 (Part 1)	1,475	\$ 76	\$112,100
Form 10-168a (Part 2)	1,307	234	305,838
Form 10-168b (Amendment)	1,889	10	18,890
Form 10-168c (Part 3)	885	122	107,970
State Review Sheets			
Form 10-168d	1,475	18	26,550
Form 10-168e (for Part 2s)	1,307	28	36,596
Form 10-168e (for Part 3s)	885	17	15,045
Form 10-168e (for Amendments)	1,889	15	28,335
Certification of Statutes	1	5	5
Certification of Historic Districts	3	10	30
Appeals	34	1,000	34,000
Total			\$685,359

14. Provide estimates of annualized cost to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information.

We estimate the total annual cost to the Federal government to be \$3.62 million to administer this information collection. Labor costs are approximately \$2.42 million for 23 staff members (1 supervisor (GS-14), 4 administrative support staff (GS-5/9), and 18 reviewers (GS-12/13). Staff spend from 50% to 100% of work hours directly related to the review of applications. These calculations are estimated using the National Park Service's Budget Cost Project Report (BCP). These calculations do not include staff work hours which also support the program, as well as other

NPS programs, but do not specifically involve the review of applications (such as the issuance of interpretive and technical preservation guidance, website support related to the program, etc.). In addition to labor costs, non-labor costs related to the program are projected (BCP report) to be about \$500,000 annually, for base program costs such as program overhead, project site visits, contract costs associated with producing program guidance and other technical preservation information in support of the program, etc. Additionally, non-labor costs also include one-time costs such as a project database modernization project in FY16 for \$250,000.

15. Explain the reasons for any program changes or adjustments in hour or cost burden.

The total number of responses, 11,150, represents an increase of 1,302 responses from the 2013 submission of 9,848 responses. Application activity has increased year to year over this period. The new total number of responses is the result of using the projected number of applications for FY16, based on FY16 activity to date (an estimated 2% increase over FY15 actual responses for approved/certified applications), in order to obtain the most accurate estimate possible.

In addition, the costs of paying a contractor to complete paperwork were previously reported as a non-burden hour cost. In November, 2015, OMB notified the NPS that we should discontinue counting the cost of paying a contractor to complete paperwork as a non-burden hour cost. Therefore, this submission was adjusted and the changes are categorized as adjustments to comply with OMB's directive.

16. For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.

An annual report and a statistical report on the Historic Preservation Tax Incentives Program is compiled and distributed to the nationwide network of State Historic Preservation Offices, preservation organizations, and individuals upon request. The reports are posted on the program website. The reports contain summary figures only on the overall Federal tax incentives program (such as the total number of projects received in each State and the dollar amounts involved in the rehabilitation). No advanced analytical techniques are used. We begin the annual report shortly after the end of the fiscal year and typically complete it in late February or early March. A copy of the database excluding the personal identifiable information is also used by Rutgers University for an annual study of the aggregated economic impacts of the program. Quarterly lists of certifications are issued, including the name and address of those who have applied for the tax incentives. Bi-weekly reports are also generated to notify Congress of completed projects that have been certified by NPS, and also includes limited owner information (i.e., name and address information only).

17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.

As in the past, we request permission to not display the expiration date. Normally, the individual parts of the Historic Preservation Certification Application are submitted at different times, often several years apart. Omitting the expiration date is advisable in order to avoid confusion and anxiety on the part of the public, who may fear that a part they previously submitted is no longer valid.

18. Explain each exception to the topics of the certification statement identified in "Certification for Paperwork Elimination Act Submissions."

There are no exceptions to the certification statement.