

**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.

The National Park Service (NPS) administers the Federal Historic Preservation Tax Incentives program with the Internal Revenue Service (IRS) and the 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 that the Secretary of the Interior make certain “certifications” to the Secretary of the Treasury for owners of historic buildings seeking Federal tax incentives for historic rehabilitation. Department of the Interior regulations (36 CFR 67) contain a requirement for completion of an application form for an owner of a 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 SHPOs use the Historic Preservation Certification Application State Historic Preservation Office Review & Recommendation Sheet, Part 1 – Significance (Form 10-168d) and the Historic Preservation Certification Application State Historic Preservation Office Review and Recommendation Sheet, Part 2/Part 3 – Rehabilitation (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. The NPS provides copies of certification decisions to the Internal Revenue Service, which administers the tax incentives program on behalf of the Secretary of the Treasury.

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.

Legal Authorities

- Rehabilitation Credit, 26 USC 47
- Qualified Conservation Contributions, 26 USC 170
- Historic Preservation Certifications under the Internal Revenue Code, 36 CFR 67

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.

The program transitioned to an all-electronic application and submission system on August 15, 2023. Minor changes to the application instructions and the signature lines on the application forms were made related to the electronic submission and use of e-signatures by Owners, State Historic Preservation Offices, and NPS staff on the Historic Preservation Certification Application and the Historic Preservation Certification Application State Historic Preservation Office Review & Recommendation Sheets. The wording on a checkbox for intending to elect the IRS 60-month measuring period for substantial rehabilitations was also slightly changed to better align with the Internal Revenue Code wording.

Forms 10-168, 10-168a and 10-168b—Historic Preservation Certification Application

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

- 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...
Historic name and address of the property and information on any current or proposed historic designations	Identify the structure for which the applicant wishes a determination of significance or non-significance.
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 the 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.

We collect ...	So that we can...
Social Security or Taxpayer Identification Number and an indication of whether the number has changed	Provide required notifications to the Internal Revenue Service (IRS), Department of the Treasury.
Indication of whether the applicant is fee simple owner	Determine whether the applicant is qualified to apply, as well as whether any notifications of fee simple owner, if different than the applicant, may be necessary.
Description and physical appearance of the property.	Assess the historic character and physical integrity of the structure.
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...
Historic 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 being rehabilitated, and establish the size, duration, and any phasing of the work that has been or will be performed on the structure.
Cost of the total 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 the owner	Communicate with key project personnel in order to expedite reviews.

We collect ...	So that we can...
Owner's name, applicant entity address, email address, and telephone number	Communicate with the applicant.
Social Security or Taxpayer Identification Number and an indication of whether the number has changed	Provide it to the IRS.
Indication of whether the applicant is fee simple owner	Determine whether the applicant is qualified to apply, as well as whether any notifications of fee simple owner, if different than the 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.

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...
Historic 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 the 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 (checkboxes)	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 an indication of whether the number has changed	Provide it to the IRS.
Indication of whether the applicant is fee simple owner	Determine whether the applicant is qualified to apply, as well as whether any notifications of fee simple owner, if different than the 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...
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Historic 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 the 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 an indication of whether the number has changed	Provide it to the IRS.
Indication of whether the applicant is fee simple owner	Determine whether the 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 a 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 it with a recommendation to the NPS. 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 & Recommendation Sheet, Part 1—Significance

We collect ...	So that we can...
Historic 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	Judge the timeliness of the information provided by the owner in the application and the status of the SHPO review.
Name of SHPO staff reviewing the 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 the SHPO reviewer	Identify potential problem areas quickly and review the application more efficiently.

We collect ...	So that we can...
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 & Recommendation Sheet, Part 2/Part 3—Rehabilitation

We collect ...	So that we can...
Historic name and address of the property, its certified historic structure status, and the type of request	Identify the structure that is the subject of the review and determine the nature of the 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.
Name of SHPO staff reviewing the 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 the SHPO reviewer	Identify potential problem areas quickly and review the application more efficiently.
Overall SHPO evaluation of the 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 the information the owner wishes the appeals officer to consider. Appeals may be made in writing or by email or fax.

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 contributing properties in such

districts can qualify for tax incentives. State and local jurisdictions 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.**

The Historic Preservation Certification Application is available in a fillable PDF format, and the Historic Preservation Certification Application State Historic Preservation Office Review & Recommendation Sheets are available as fillable MS Word Documents. The program transitioned to an all-electronic application submission and review system on August 15, 2023, using an NPS SharePoint Site specifically developed for this purpose, allowing all application materials to be submitted in an electronic format and the use of e-signatures (as required by OCIO, a back-up process to accept wet signatures will be available when requested).

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 any missing required or needed additional information within 30 days or the file will be closed. However, the applicant may ask for an extension of time, and the file can be reopened if the information is submitted after 30 days.

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 to claim the historic tax credit, the application instructions 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 October 28, 2022, we published in the Federal Register (87 FR 65242) a Notice soliciting comments from the public on this information collection for a period of 60 days. The comment period ended on December 27, 2022. We received no comments in response to that notice.

We also consulted with 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. The following table includes the titles and organizations of the individuals providing feedback to our request. Three other persons did not respond to our request.

Position	Affiliation
1. Partner	Blackline Design + Construction
2. Principal	Northwest Vernacular
3. Principal	AKAY Consulting
4. Principal	Ramsey Historic Consultants
5. Tax incentives program reviewer	Connecticut State Historic Preservation Office
6. Tax incentives program reviewer	Oklahoma State Historic Preservation Office

Question A. Whether or not the collection of information is necessary, including whether or not the information will have practical utility; whether there are any questions they felt were unnecessary.

Blackline Design + Construction. All of the questions seem necessary in my opinion.

Northwest Vernacular. In my experience working with the HTC forms the questions have been useful in us (the applicant) providing the information that NPS needs to make an

informed decision. The structure of the questions of what exists and what is proposed has worked well and is efficient. We structure our National Register nomination descriptions (Section 7) to address what exists so we can copy and paste into the HTC Part 2 form. Cross referencing the applicable photographs and drawings is also useful, especially with large complex projects, to focus the reviewer in on the key area.

Ramsey Historic Consultants. We don't feel that the questions on any of the forms are onerous or unnecessary – it appears that NPS uses many of the responses for their own statistical purposes.

AKAY Consulting. Specific to the Part 1, the information required for a resource that is a contributing resource in a historic district is often overly burdensome, particularly for resources listed in the last 5 years. This includes the required photographic documentation and additional research required. For those resources not listed, preparation of a NR nomination adds to our documentation of significant resources - certainly a secondary level of practical utility.

Specific to the Part 2 and Part 3, the collection of information is critical to both organizing the work of an HTC project in a clear and concise manner that supports the actual work of the project and provides the information necessary to convey compliance with the Secretary's Standards and Guidelines. I find the forms reasonable in the questions asked and very useful as a tool for guiding both project scope and reporting.

***NPS response.** Regarding why a Part 1 submission is necessary for a building already identified as contributing to a listed historic district, first, a Part 1 submission is required by the Internal Revenue Code (IRC) and program regulations for all buildings in historic districts or individually-listed properties with multiple buildings; second, while substantially similar, the definitions used for a “contributing” building as defined pursuant to the National Register of Historic Places (36 CFR 60 and related program guidance in National Register Bulletins 15, 16A, and 16B regarding the National Register nomination form) and for a “certified historic structure” as defined by the tax incentive program regulations (36 CFR 67.5) are different and separately established by the respective programs; third, older National Register nominations may not identify individual properties as “contributing” or not, may contain old, incorrect, or incomplete information; and, lastly, whether an old or new nomination, the status or integrity of the property may have changed since the historic district was listed on the National Register (e.g., due to a fire or natural disaster, deterioration due to lack of maintenance, or work undertaken to the property). The IRC requires that the National Park Service must certify that the subject building is a “certified historic structure” at the beginning of the rehabilitation project to be eligible for the tax incentive.*

The NPS is aware that there are misconceptions regarding the level of documentation necessary for a Part 1 submission for a building already identified as contributing to a listed historic district. The tax incentive program regulations (36 CFR 67.4) already state that only “brief descriptions” and “brief statements of significance” [emphasis added] are required in these instances. NPS is providing training and case-study examples for program users and the State Historic Preservation Offices to make clearer what level of documentation is necessary for Part 1 applications.

Connecticut SHPO. Regarding whether something has practical utility, I don't typically use the SHPO Review Summary box in the Part 1 and Part 2 SHPO Review Sheets. The

checkbox for whether the applicant was informed of the SHPO's decision is permanently checked [that is, the SHPO always does so, and therefore always checks this box], but other than that I don't use the other options. I feel like that is mostly covered in Sections 3, 4, and 5 of the review sheet and the summary feels redundant.

The "Additional Information Requested (date(s))" line is a little limiting. For some projects I can request additional information two or three times and the SHPO review sheet doesn't allow for that many entries. I am not sure why the NPS requests this information, and I tend to include correspondence with my submission anyway if it is a complicated project or issue.

NPS response. *In response to the comment about the SHPO Summary Review boxes, we determined that few SHPOs were using this box for the reason cited by the commenter, that the information is covered in Sections 3, 4, and 5 of the form. Therefore, we deleted the SHPO Review Summary box from the SHPO Review & Recommendation Sheet, Part 1 – Significance and SHPO Review & Recommendation Sheet, Part 2/3 – Rehabilitation. (References to the SHPO Review Summary have also been deleted from the Question 2 tables for forms 10-168d and 10-168e). Removal of this box enabled us to create more space for responses to "Additional Information Requested" dates. We use this information to understand how long a project has been under review in a SHPO office and to assess whether an applicant has complied with the SHPO's requests for information.*

Oklahoma SHPO. I think the collection of information is necessary and what is being collected is relevant to understanding the property, the project, and the applicant.

NPS response. *Overall, respondents indicated that the requested information was necessary and reasonable for processing applications. Therefore, no changes have been made to the forms in response to the above comments.*

Question B. *What is your estimate of the amount of time it takes to complete each form in order to verify the accuracy of our estimate of the burden for this collection of information?*

Blackline Design + Construction. The Part 1 is fairly quick, usually less than 1-2 hours. The Part 2 can take quite a while to prepare depending on the complexity of the project and how big the changes to the existing building are, however, the written descriptions are essential to the application, so I don't see a way around this.

- Part 1—I think this [prior 2020 estimate of 15 hours] is an extremely high estimate. In my experience, this can be done in 1-2 hours. Much of the information on this form can usually be found in the historic nomination of the building.
- Part 2—again, highly dependent on the complexity of the project. The projects that I have done, I usually spend around 20-30 hours on this.
- Amendment/Advisory Determination—Very dependent on the amendment itself. Some are very quick (1 hour) and some can take much more time.
- Part 3—I would agree with this [prior 2020 estimate of 12 hours], especially taking into account the photos, labels, etc.
- I have had experience with all of these except the appeals.

Northwest Vernacular. This depends if it is within an existing historic district or an individual building that is not listed. For an existing historic district, our range based on past projects has been 15-20 hours. If it is multiple buildings within the same district, then the

number of hours per additional building drops to 4-8 hours depending on complexity. If it is an individual building that is not listed the part 1 has been an individual National Register nomination that we then include in the Part 1 form. Depending on building scale and complexity that has ranged from 30 to 68 hours.

- Part 2—Our range has been 20 to 60 hours, depending on complexity, with most around the 50 hours.
- Amendment/Advisory Determination—This has ranged too from around 6 hours to 30 hours depending on the complexity.
- Part 3—This has been between 12 and 24 hours depending on the scale of the building.
- Appeals—This [prior 2020 estimate of 40 hours] tracks.

For all the forms we have converted the PDF files over to InDesign files, which gives us more flexibility to expand boxes, include cross references, and manage and integrate graphics. We then export out to PDFs for submittal. The all-digital process will be interesting to see how that changes. We map out all of our photo keys using GIS so we can correctly orient the arrows showing photo location for the view and we collect spatial location data in the field to make it easier to develop the maps.

AKAY Consulting.

- Part 1 for a contributing resource in a HD = 24
- Part 1 for a resource not previously evaluated (Part 1 to include a NR nomination draft) = 60
- Part 2 (varies wildly by scale of the building and level of rehabilitation) = 80
- Part 2 Amendment = 10
- Part 3 = 20
- Appeals = n/a

Ramsey Historic Consultants. Our estimates for number of hours to complete each form are below. These estimates include not only time spent compiling the components of each application, but also the hours spent prior to submission on meetings/calls/emails with team members, site visits and consultation with SHPO and/or NPS, review of different iterations of plans and specifications, research, etc. We typically log more hours on these tasks than we do in writing the narrative, photographing and formatting photos and photo keys, compiling review final submission drawings, etc.

Also, for Part 1 submissions, I'm providing separate estimates for Part 1 for buildings that are already within existing historic districts and those buildings that are not in existing districts and have not been previously determined eligible for individual listing in the National Register.

- HPCA Part 1 for building in existing historic district – 15 hours
- HPCA Part 1 for unlisted building with no DOE [determination of eligibility] – 60 hours
- HPCA Part 2 – 90 hours [This consultant typically completes applications for large and/or complex buildings and multiple-building complexes; and for large and/or complex, rehabilitations projects, less typical of most projects in the tax incentives program.]
- HPCA Amendments/Advisory Determinations – 7 hours
- HPCA Part 3 – 12 hours
- Appeals – we have never had a project go to appeal.

Connecticut SHPO. Typically, I prepare my state Part 1 and Part 2 approvals before I finalize my Federal SHPO Review Sheet, so the heavy lifting/time consuming work like preparing conditions is completed first for the state tax credit approval. So, what takes me about thirty minutes for the State Part 1 approval and an hour to two hours for the state Part 2 approval only takes about 15 minutes for me to cut and paste my comments for the federal SHPO Review Sheets.

- SHPO Review & Recommendation, Part 1 – Significance—1.5 hours
- SHPO Review & Recommendation, Part 2/3 – Rehabilitation—5 hours

Oklahoma SHPO. SHPO Review & Recommendation, Part 1 – Significance—1.5 hours Depending on whether it is for an already listed property as part of a historic district or if it is a property that is being listed in conjunction with the tax credit application, will dictate how long it takes to do the necessary research and write up the necessary narratives. I think 1.5 hours is adequate for a Part 1 for a contributing resource to a previously listed historic property. I think 5 hours is realistic for a preliminary determination of individual listing (PDIL), and maybe 2-3 hours for a supplemental listing request (SLR).

SHPO Review & Recommendation, Part 2/3 – Rehabilitation—5 hours I would say 5-7 hours would be average for a Part 2 and 1 hour for a Part 3.

Question C. Do you have any suggestions for us on ways to enhance the quality, utility, and clarity of the information to be collected?

Blackline Design + Construction. The biggest issue I see is the duplication of work between State and Federal applications. I wish that SHPO offices would just use all Federal forms (where they can) and not have different requirements. I realize this isn't something that NPS can dictate to them. I do think that the electronic submission is going to help a lot.

NPS response. The respondent correctly states that the NPS has no authority over the administration of a state's historic tax incentives program.

Northwest Vernacular. The all-digital process seems exciting. I am just starting in on my first project with it. Otherwise, the forms are pretty straight forward.

AKAY Consulting. Training and experience. While the NPS can't provide the latter, additional training that includes how the NPS reviewers look at the documentation upon receipt, how to best organize information, what elements of the applications are most critical, troubleshooting, etc. The upcoming training in DC is a welcome offering ... hopefully, there will be more to come.

NPS response. We have scheduled advanced training for frequent program users such as this respondent in September 2023. We will use feedback on this training to design and present additional training in the future. We have been providing weekly training on the all-electronic submission and review system since it was announced in July and continuing into the fall (past the August 15 transition date).

Ramsey Historic Consultants. Overall, we think the forms are clear and function well for their purposes.

Connecticut SHPO. Other than what I noted above, no, it is a lot of information to pack into a one-page form. I do appreciate that the SHPO review sheet is only one page.

Oklahoma SHPO. Maybe if there was a type of “best practices” or general treatment language for some of the more common rehabilitation treatments (kind of like how we have a standard form language for conditions). I’m thinking of things like, “say this when you are addressing historic masonry work” or “say that when you are addressing windows”. That way, not only can we have less masonry or window conditions, but it would also let the consultant and/or applicant know what is expected of the work upfront instead of having to know something they may not know. (I hope that makes sense).

NPS response. We are working on “best practices” type information on several common rehabilitation concerns, which will likely be released in Fall 2023.

Question D. Any ideas you might suggest which would minimize the burden of the collection of information on respondents?

Blackline Design + Construction. One of the biggest issues I see that is going to increase the time required relates to the new electronic submission requirements and the photos. The way that they are being required to be labeled is very difficult and time-consuming because you have to paste the photo into a PDF or Word document so that you can then size it and add a title at the top of the page and then a photo description underneath it. The way the State of Missouri is doing it is quite a bit more simple. The photos are kept in individual .jpg files, and then you give it a specific file name (example: 001_Part 2_2528 Texas_Date). Then, we give a “description key” that has the Photo number, and the description (ex. View down the main hall looking north). This is much easier than the way the new NPS electronic submission guidelines are asking for it to be done.

NPS response. We evaluated several formats for the required photographs, including individual JPG files, as we designed and tested the electronic submission and review of Historic Preservation Certification Applications over the last two years—including small listening sessions and testing of the electronic submission system and the file format standards and naming conventions with a group of program-users. We determined that the PDF format is the easiest for the majority of applicants, who have widely varying computer skill levels, to organize and use. In addition, it is the most universal format and is accepted by all 53 SHPOs, each of which has its own electronic submittal process. Finally, in NPS’s own experience, we have found the PDF format for projects with a lot of photos easier to use, because the information is all in one place. We will, however, continue to evaluate how the new submission system is working and may make further changes to the file standards and naming conventions moving forward if it is determined to be practical, efficient, and effective for applicants, SHPOs, and NPS.

Northwest Vernacular. None, the all-digital and digital signature allowance are a huge benefit and change.

AKAY Consulting. Reconsideration of the requirements specific to Part 1 for a listed, contributing resource to an HD would be useful. Many of my projects in this category are small businesses with smaller budgets than large developers and the current degree of documentation for contributing resources drives up the cost of their projects and extends their project timeline. In cases where the HD nomination was completed after about 2010, the documentation included in the nomination is typically sufficient to support a building's status and the level of documentation currently required for the 1 seems unreasonable. For older district nominations, additional documentation is reasonable given the level of

evaluation/historical background that typifies older nominations as well as the passage of time during which alterations or deterioration may have changed a resource's status in the HD.

***NPS response.** These comments are addressed in the NPS response to the respondent's comments in Question A above.*

Ramsey Historic Consultants. Prior to this summer, I would have said that the greatest burden is the requirement for hard copy submissions to NPS. I think the move to a completely digital submission process will be a tremendous benefit to applicants in terms of streamlining the submissions process, reducing printing and shipping costs, etc.

Connecticut SHPO. I have no suggestions. I don't consider the information that is collected to be burdensome.

Oklahoma SHPO. A submittal checklist. I made one for our SHPO internal use and another for consultant/applicant use and are used to help make sure that submittals are complete and if they aren't, then it is easy to keep track of what's missing so that they can be followed up on.

***NPS response.** The instructions and the SHPO review sheets already list what needs to be included in a complete application. A separate checklist is unnecessary. The respondent may be referring to a list of topics/features to be covered in the Part 2 application narrative, and we will consider developing guidance on this as part of future training.*

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. The DOI Solicitor determined that that the Historic Preservation Certification Application records do not constitute a Privacy Act system of records based on *Henke v. U.S. Department of Commerce* (83 F.3d 1453) which established in that case that simply having the capability to retrieve information indexed under a person's name was not enough to make a Privacy Act system of records. The application form does include the name and contact information for the property owner and the project contact person. The purpose of collecting this information is administrative, e.g., to notify the owner of a decision or to request additional information if the application is incomplete, and it is not required to review the application and make certification decisions on the project. The information is not used to identify or investigate specific individuals, nor is it generally ever used to obtain information about those persons.

Social Security/Taxpayer Identification Numbers (SSN/TIN) 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 PII. State Historic Preservation Office handling of the material is governed by applicable State privacy act laws. Collection of SSNs/TINs is required by the program regulations (36 CFR 67.6(a)(1-2)) and is collected solely for the use of the Internal Revenue Service. This information is not used by the NPS and is not required to review applications and make certification decisions.

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 the dollar value of the burden hours is **\$6,568,797** (rounded). We used the hourly rates (including benefits) listed in Table 1 of the Bureau of Labor Statistics news release USDL-23-1971¹ (September 12, 2023, Employer Costs for Employee Compensation—June 2023) to calculate the total annual burden for this collection. The rates for each category of respondents including benefits are:

- (1) Individuals: \$43.26;
- (2) Private Sector: \$41.03;
- (3) State Government: \$58.25.

Application activity in Fiscal Year 2023 has been up from the prior fiscal year (Fiscal Year 2022), as program activity begins to return to pre-Covid 19 public health emergency levels, and we project, based on this trend and the historical trend lines over the past several fiscal years,

¹ <https://www.bls.gov/news.release/pdf/ecec.pdf>

that we will receive 12,208 annual responses in Fiscal Year 2023 (an increase of 3% from the prior 2020 numbers, or n=367), totaling 150,045 (rounded) burden hours. The frequency of reporting is on occasion. Based on the comments from our outreach in question 8 above, the average completion times and ranges of times are as follows:

- **Form 10-168 (Part 1):** 15 hours (completion time varies from 1 hour for a smaller rehabilitation project of a building already listed in the National Register or contributing to a historic district up to an estimated 68 hours for a project involving a building to be individually listed in the National Register).
- **Form 10-168a (Part 2):** 58 hours (varies from an estimated 20 to 90 hours). [The member of the public who estimated 90 hours typically does large and complex building and multiple-building complexes; and large and complex rehabilitation projects, that would take longer to complete the application, but such projects are less typical of the program.]
- **Form 10-168b (Amendment):** 7 hours for a typical amendment (varies from an estimated 1 to 30 hours).
- **Form 10-168c (Part 3):** 14 hours (varies from estimated 12 to 24 hours).
- **Form 10-168d (State Review & Recommendation Sheet, Part 1):** 2.25 hours (varies from an estimated 1.5 to 3 hours)
- **Form 10-168e (State Review & Recommendation Sheet, Part 2/3):** 4 hours (varies from an estimated 1 to 7 hours, depending on whether the review is Part 2, Part 3, or an Amendment).
- **Certification of State and local statutes:** 5 hours (estimated 4 hours for municipal staff time; 6 hours for State Historic Preservation Office review).
- **Certification of State or local historic districts:** 20 hours (combines State Historic Preservation Office (estimated 10 hours) and municipal staff time (average 10 hours)).
- **Appeals:** 40 hours (varies from estimated 30 to 50 hours).

Please note that the burden hour estimates are based on the preparation of hard-copy applications. The transition to electronic submission occurred after the request for comments. We expect that burden hours should go down now that we have made this transition.

We estimate that approximately five percent of Part 1s, Part 2s, Amendments, and Part 3s are completed by individuals, with the remainder completed by the private sector; a higher percentage of appeals are attributed to individuals.-

Table 12.1 Total Estimated Annualized Burden

ACTIVITY	Estimated Total Annual Responses	Estimated Average Completion Time (Hours)	Estimated Total Annual Burden Hours*	Hourly Wage With Benefits	\$ Value Of Annual Burden Hours
Form 10-168 (Part 1)					
Individuals	67	15	1,005	\$43.26	\$43,476
Private Sector	1,273	15	19,095	\$41.03	783,468
Form 10-168a (Part 2)					
Individuals	65	58	3,770	\$43.26	163,090
Private Sector	1,235	58	71,630	\$41.03	2,938,979
Form 10-168b (Amendment)					
Individuals	122	7	854	\$43.26	36,944
Private Sector	2,328	7	16,296	\$41.03	668,625
Form 10-168c (Part 3)					
Individuals	50	14	700	\$43.26	23,284
Private Sector	950	14	13,300	\$41.03	545,699
Forms 10-168d and 10-168e (State Review Sheets)					
Form 10-168d	1,340	2.50	3,350	\$58.25	195,138
Form 10-168e (Part 2s)	1,300	4	5,200	\$58.25	302,900
Form 10-168e (Part 3s)	1,000	4	4,000	\$58.25	233,000
Form 10-168e (for Amds.)	2,450	4	9,800	\$58.25	570,850
Certification of Statutes	1	5	5	\$58.25	291
Certification of Historic Districts	2	20	40	\$58.25	2,330
Appeals					
Individuals	2	40	80	\$43.26	3,461
Private Sector	23	40	920	\$41.03	37,748
Totals	0		0		6,568,797

* 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 non-hour cost burden for this information collection is \$4,440,135 based on application fees described in Table 13.1 below. With the program moving to an all-electronic application and submission system as of August 15, 2023, there are no longer any other non-hour costs such as the costs of printing photographs and architectural drawings.

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 and the total project costs of the individual projects. The estimated average application review fee of \$3,630 (50% at Part 2 and 50% at Part 3) is based on the current fee schedule, the estimated average project review fee for FY23, and the projected estimated number of applications for FY24 (up from the past few years, as the approved/certified application numbers have begun to rebound following the economic downturn caused by the Covid-19 public health emergency). Based on past experience, we estimate the following application fees:

Table 13.1. Non-hour cost burden to respondents

ACTIVITY	Estimated No. Of Responses	Estimated Total Fees
Form 10-168a (Part 2)	1,300	\$2,359,500
Form 10-168c (Part 3)	1,000	\$1,815,000
Forms 168,168b, 168d and 168e	0	240,610
Appeals	25	25000
Certifications	3	25
Total	0	0

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.

The total annual cost to the Federal Government is \$4,596,508. This includes the cost to the Federal Government for salaries and benefits for administering the certification program and related information collection (\$4,046,508) for current staff and non-labor costs (Table 14.1). Table 14.1 below shows current Federal staff and grade levels associated with this information collection. We used the Office of Personnel Management² for the Washington-Baltimore-Arlington locality area to determine the hourly rate. We multiplied the hourly rate by 1.6 to

² https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2023/DCB_h.pdf

account for benefits (as implied by the BLS news release mentioned above). The annual non-labor costs Operational expenses. are approximately \$550,000(Table 14.2 below).

Table 14.1 Estimated annualized cost to the Federal government.

Federal Staff	Grade/ Step	Hourly Rate	Hourly Rate incl. benefits (1.6 x hourly pay rate)	Estimated time (hours)	Annual Cost	Number of positions	Total Annual Cost
Division Chief	14/5	\$71.88	\$115.01	1,976	\$227,260	1	\$227,260
Supervisory Program Analyst	9/5	\$35.27	\$56.43	1,976	\$111,506	1	\$111,506
Administrative Staff	7/5	\$28.84	\$46.14	2,080	\$95,971	4	\$383,884
Supervisory Architect/Historian (Historic Preservation) Reviewers	13/5	\$60.83	\$97.33	1,976	\$192,354	3	\$577,062
Non-Supervisory Historian (Historic Preservation)	13/5	\$60.83	\$97.33	1,976	\$192,354	1	\$192,354
Architect/Historian (Historic Preservation) Reviewers	12/5	\$51.15	\$81.84	1,976	\$161,716	15.5	\$2,506,598
Chief Appeals Officer	14/5	\$71.88	\$115.01	2,080	\$239,221	0.2	\$47,844
						Total	\$4,046,508

Table 14.2 Operational Costs

Activity	Costs
Program Overhead And Operational Expenses	\$260,000
Travel	\$40,000,
Tax Act Program Database Management	\$75,000
Program Guidance And Technical Preservation Information	\$100,000
SHPO Training	\$75,000,
Total 0	

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

The changes due to agency adjustments are a net increase 3% (n=367) which is the result of the number of applications submitted during the three-year renewal period. The revised total number of responses is a projection of the number of applications for FY23 based on the number of applications approved/certified in FY 2019 to FY22). The lowest level of activity in recent years occurred in FY 2019. New application activity (Part 2 applications) has trended downward since FY2019, and application activity in FY23 appears to be returning to the pre-Covid-19 public health emergency levels. We anticipate a net decrease of -387 burden hours.-

Table 15.1 Estimated program changes

Activity	Previously Approved		Requested		Net change	
	Responses	Hours	Responses	Hours	Responses	Hours
Historic Preservation Application Process	11,841	150,432	12,208	150,045	+367	-387

Table 15.2 Estimated program change by activity.

ACTIVITY	Responses			Time Burden		
	Previously Approved	Current Request	Net Change	Previously Approved	Current Request	Net Change
Form 10-168						
Individuals	88	67	-21	1,320	1,005	-315
Private Sector	1,663	1,273	-390	24,945	19,095	-5,850
Form 10-168a						
Individuals	77	65	-12	3,927	3,770	-157
Private Sector	1,473	1,235	-238	75,123	71,630	-3,493
Form 10-168b						
Individuals	77	122	45	462	854	392
Private Sector	1,472	2,328	851	8,832	16,296	7,464
Form 10-168c						
Individuals	53	50	-3	636	700	64
Private Sector	1,000	950	-50	12,000	13,300	1,300
Forms 10-168d and 10-168e						
Form 10-168d	1,751	1,340	-411	5,253	3,350	-1,903
Form 10-168e (Part 2s)	1,550	1,300	-250	7,750	5,200	-2,550
Form 10-168e (Part 3s)	1,053	1,000	-53	4,212	4,000	-212
Form 10-168e (for Amds.)	1,549	2,450	901	4,647	9,800	5,153
Certification of Statutes	1	1	0	5	5	0
Certification of Historic Districts	2	2	0	40	40	0
Appeals						
Individuals	3	2	-1	120	80	-40
Private Sector	29	23	-6	1,160	920	-240
Totals	11,841	12,208	367	150,432	150,045	-387

- 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. Total application numbers and QREs by State (no individual project information or PII) are 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.

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 previous submissions, we are again requesting approval not to 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.