

**SUPPORTING STATEMENT**  
**U.S. Department of Commerce**  
**National Oceanic & Atmospheric Administration**  
**Capital Construction Fund Agreement, Certificate Family of Forms, and Deposit/Withdrawal**  
**Report**  
**OMB Control No. 0648-0041**

**SUPPORTING STATEMENT PART A**

**Abstract**

This request is for extension of a currently approved information collection. The information collection previously listed as ‘CCF Family of Forms’ was broken out into five separate collections in order to provide more granularity into the collection. These are not new requirements and do not change the information collected, rather they provide greater detail into the use and frequency of the information collected.

NOAA National Marine Fisheries Service (NMFS) established the Capital Construction Fund (CCF) tax deferral program to allow fishermen to more quickly save for vessel acquisition, construction, or reconstruction. The information collected by NMFS involves applying for and entering into a formal agreement to defer taxable income, enroll vessels eligible for deposits, register objectives planned under the agreement, make deposits within the regulatory limits, withdraw funds for eligible purposes, certify total costs at completion, show the current depreciable tax basis in a fishing vessel, and verify proper reduction of the tax basis. The CCF program is a tax deferral program, not a tax free benefit, and the data collection allows for the enrollment, operation, and essential tax recapture required by the program.

**Justification**

**1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.**

This request is for an extension of current information collection. This request does not contain any new collections of information.

The Capital Construction Fund application and agreement, form 88-14, allow participants to enroll in the CCF program, while the deposit and withdrawal report, form 34-82, and the CCF Family of Forms are used to facilitate meeting the continuing record keeping requirements of the CCF program. The program was created under the Merchant Marine Act of 1970. The CCF was authorized by Section 607 of the Merchant Marine Act, 1936, as amended, 46 U.S.C. 1177 (now at 46 U.S.C. 53503 of the Shipping Act) and administered pursuant to 50 CFR Part 259. The data collected is required pursuant to 50 CFR Part 259.7(Form 34-82), 50 CFR Part 259.2 (application and agreement, form 88-14), and 50 CFR Part 259.9 (other CCF Family of Forms), and is needed for responsible program administration. The CCF is a tax deferral program which allows participating fishermen to defer the tax on vessel income deposited into the fund and provides for the recapture of the deferred tax by reducing an agreement vessel’s basis by the amount withdrawn for its construction, acquisition and/or reconstruction. Deposited income is separated into one of three bookkeeping accounts, and is withdrawn from them on a first-in first-out basis in accordance with the nature of the withdrawal as set forth in 26 CFR Part 3 Sec 3.6(b) and 3.7(c).

If withdrawn monies are not used for allowed purposes, the withdrawn amount (a nonqualified withdrawal) is considered income to the participant in the year withdrawn, and taxed at the highest marginal tax rate for the entity involved.

Under a CCF Agreement, the participant cannot deposit more than the amount specified at 46 U.S.C 53505. National Marine Fisheries Service (NMFS) must approve any withdrawals made before they take place. It is essential that a reasonably detailed record be kept of each participant's deposit/withdrawal activity.

The Merchant Marine Act of 1936, as amended by P.L. 91-469 and P.L. 99-514, provides for the administration of a Capital Construction Fund (CCF) Program by NMFS. The law requires that applicants enter into formal Agreements with the Secretary of Commerce. The Agreement allows the fishermen to defer taxable income from operation of their fishing vessels if the money is placed into an account to fund the construction, reconstruction, or replacement of a fishing vessel. The program requirements are detailed at 50 CFR Part 259. The Agreement is a contract between the Secretary of Commerce and the Agreement holder specifying the obligations of each party. Schedule A specifies the vessel which earned the income which is eligible for deposit in to a CCF account. Schedule B specifies the construction, acquisition, or reconstruction objectives planned under the Agreement. The Certificate of Construction/Reconstruction certifies the total cost at completion of Schedule B objectives. The Schedule of Tax Basis form shows the current remaining depreciable tax basis in a fishing vessel. This form is used to verify that the Agreement holder has properly reduced the tax basis in their vessel for all tax deferred CCF activity. The reduction of tax basis for CCF activity is required so that the Government is able to recapture the taxes deferred when the Agreement holder claimed a CCF deduction on their tax return and deposited those funds into their CCF account. The CCF program is a tax deferral, not a tax free, benefit. Therefore, the recapture of this deferred tax through reduced future depreciation is essential to make the Government whole.

**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.**

The information is used by the Government for the purpose of responsibly administering the CCF Program and for general program management purposes. NOAA Form 34-82 must be submitted by participants not later than 30 days after the deadline, with extensions, for filing the participant's tax return. A copy of the tax return must also be submitted at that time. NMFS compares the two documents to find any conflicting information on earned income, deductions taken for deposits, adjustments made to depreciation schedules, and the proper payment of additional tax for non-qualified withdrawals. The information is also checked to ensure that withdrawals have been approved, and that deposited income does not exceed the maximum limits specified at 46 U.S.C. 53505. There is no other way, except by direct audit, for us to check if participants are complying with deposit/withdrawal requirements and properly accounting for CCF activity on their tax returns. Incorrect reporting can be costly to the Government in lost rather than deferred tax revenue. The information may also be used for research to better understand the fishing industry and demands for the program.

NMFS collects information to determine whether an applicant is eligible for a formal Agreement.

- Specific information about the vessel and its characteristics are needed to clearly identify the vessel affected by the Agreement.

- Information on type of gear, fishery, and areas of operation is required because program benefits are limited for certain fisheries and because NMFS must track where the assistance is going to in the industry.
- Information on ownership and percentage of ownership is used to determine eligibility and the proper allocation of cost to the Agreement vessel.
- Information on the bank or other institution at which the CCF account will be established is needed for enforcement purposes.
- Principal mortgage balance and depreciable basis are used to determine limitations of costs of objectives for compliance with program regulations. Objective costs are limited to the lesser of the principal mortgage balance or depreciable basis as of the beginning of the year in which the objective commenced.
- Dates and times for completion and the specific types of improvements to the vessel are needed to determine compliance with regulations, which impose time restrictions for beginning and completing objectives.

The information is collected from Capital Construction Fund applicants and participants, all of whom are US citizens who own eligible vessels, through the forms which are the subject of this request.

Item #	Requirement	Statute	Regulation	Form #	Needs and Uses
1	CCF Application and Agreement	46 USC 53503	50 CFR Part 259.2	88-1● ●	Used by applicants one time when enrolling in the program. Used by NMFS one time when enrolling new participants.
2	CCF Deposit / Withdrawal Report	46 USC 53503	50 CFR Part 259.7	34-82 ●	Used by applicants once per year to report deposits and withdrawals. Used by NMFS once per year to ensure that agreement holders are complying with fund deposit and withdrawal requirements established in program regulations and properly accounting for fund activity on their federal income tax returns.
3	Schedule A	46 USC 53503	50 CFR Part 259.9	CCF Family	Used by participants after program enrollment and then as needed to identify program eligible vessels. Used by NMFS when submitted to ensure eligibility and compliance of all vessels, projects, and costs with program requirements.
4	Schedule B (Construction, Acquisition, Mortgage)	46 USC 53503	50 CFR Part 259.9	CCF Family	Used by participants as needed to identify program eligible construction, acquisition, or mortgage projects. Used by NMFS to track program projects and confirm eligibility and compliance with program requirements.
5	Schedule B (Reconstruction)	46 USC 53503	50 CFR Part 259.9	CCF Family	Used by participants as needed to identify program eligible reconstruction projects. Used by NMFS to track program projects and confirm eligibility and compliance with program requirements.
6	Certificate of Construction / Reconstruction	46 USC 53503	50 CFR Part 259.9	CCF Family	Used by participants at the conclusion of each Schedule B project to certify costs. Used by NMFS to ensure project and cost compliance with program requirements.

7	Schedule of Tax Basis	46 USC 53503	50 CFR Part 259.9	CCF Family	Used by participants at the conclusion of each Schedule B project to certify the remaining tax basis of the qualified project vessel. Used by NMFS to ensure project has reduced the tax basis of the project vessel to recapture deferred taxes.
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**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.**

The forms under this collection can be found on the CCF website at:  
<https://www.fisheries.noaa.gov/national/funding-and-financial-services/capital-construction-fund-documents-and-forms>

CCF Program users are encouraged to submit all forms by email if the information contained within the form contains no personally identifiable information (PII). For those documents which contain PII we provide a link to NOAA's secure portal (Kiteworks).

NMFS has been in the process of having a new CCF database developed, which is now largely operational, and some forms may now be submitted online. Development on the portal is continuing.

**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 Question 2**

NMFS is solely responsible for the program. Some requirements for financial (tax) and vessel registration documents duplicate data submitted to other agencies, but NMFS accepts copies of this documentation.

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

The forms are organized to help small entities such as small businesses keep track of their annual deposit/withdrawal activity in a manner that will aid them in the timely preparation of their tax returns. The information collected is the minimum necessary to ensure participants are complying with program regulations and statute.

**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.**

The information for NOAA Form 34-82 is collected at the end of each participant's tax year. Less frequent collection would allow improper deposit/withdrawal activity to go undetected for periods of more than one year and, in some cases, could prevent the Internal Revenue Service (IRS) from protecting the Government's interest if they were not notified of tax liability situations in time to act before the expiration of the IRS 3-year statute of limitations. Not collecting the information would almost certainly result in the Government not recovering substantial amounts of deferred taxes.

The information for the application and the agreement, NOAA Form 88-14, is only collected once and is initiated by the respondent to obtain program benefits. If all of the information was not gathered, NMFS

could not be certain of the applicant's eligibility for an Agreement, track program activity, or ensure compliance with other requirements.

The information for the rest of the CCF Family of Forms is collected prior to project commencement and upon project completion. If the information was not collected we would not be able to grant project approval and would not be able to perform the review necessary to close out projects upon completion.

**7. Explain any special circumstances that would cause an information collection to be conducted in a manner inconsistent with OMB guidelines.**

The collection is consistent with OMB guidelines:

1. Reporting is not required more often than quarterly. The application and form 88-14 are required once at the enrollment in the program, form 34-82 is required once annually, and the rest of the CCF family of forms are required prior to or after projects that last multiple years, with an expected average of less than one response per year per participant.
2. Respondents are not required to submit a written response to a collection of information in fewer than 30 days after receipt of it.
3. Respondents are not required to submit more than an original and two copies of any document.
4. Respondents are not required to retain records other than those specified exceptions for more than three years.
5. These forms are not in connection with any statistical survey as described in these criteria. The information is not designed for dissemination to the public. If any statistical data is used in scientific, management, technical, or general informational publications, it must be subjected to quality control measures and pre-dissemination review pursuant to Section 515 of Public Law 106-554.
6. This collection does not require the use of statistical data classification that has not been reviewed and approved by OMB.
7. This collection does not include a pledge of confidentiality unsupported by authority or other issues as described in the criteria. NMFS will retain control over the information and safeguard it from improper access, modification, and destruction consistent with NOAA Standards for confidentiality, privacy, and electronic information. The information collected is confidential under the Magnuson-Stevens Fishery Conservation and Management Act, as amended in 2006, and NOAA Administrative Order 216-100, which sets forth procedures to protect confidentiality of fishery statistics, as well as 50 CFR 259.10(b), which states "all CCF information received by the Secretary shall be held strictly confidential to the extent permitted by law, except that it may be published or disclosed in statistical form provided such publication does not disclose, directly or indirectly, the identity of the fund holder."
8. Any information in this collection is subject to confidentiality to the extent permitted by law as noted in the prior bullet – Magnuson-Stevens Fishery Conservation and Management Act as amended in 2006, NOAA Administrative Order 216-100, and 50 CFR 259.10(b).

**8. If applicable, provide a copy and identify the date and page number of publications 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 describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.**

A 60-day Federal Register notice was published on March 31, 2025 (90 FR 14251) and no comments were received.

NOAA consulted with 9 stakeholders 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.

NOAA received one “no comment” response from Dina Parker of Raffield Fisheries and no other comments were received in response to the emailed comment requests.

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

No payment or gift to respondents is provided.

**10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy. If the collection requires a systems of records notice (SORN) or privacy impact assessment (PIA), those should be cited and described here.**

The application is the only form which collects the Social Security Number, which is collected pursuant to 46 U.S.C. 53517(b) which requires NMFS to report annually to the IRS on Capital Construction Funds including the name and taxpayer identification number of each agreement holder.

The Application, Agreement (form 88-14), Schedule A, Schedule B (construction, acquisition, and/or mortgage payments), Schedule B (reconstruction), and Certificate of Construction/Reconstruction include statements that the information collected is confidential under the Magnuson-Stevens Fishery Conservation and Management Act, as amended in 2006, and NOAA Administrative Order 216-100, as well as Privacy Act statements citing the authority (45 U.S.C. 1177 and 50 CFR Part 259) for the collection, purpose, routine uses (citing Privacy Act for the disclosure, 5 U.S.C. 552a, and SORN reference - Commerce/NOAA-21, Financial Services Division), and disclosure statement (“furnishing this information is voluntary; however, failure to provide complete and accurate information will prevent the determination of qualification for the program, and continued participation”).

The Deposit/Withdrawal Report, form 34-82, contains a public burden statement but not a privacy act statement. The form has previously been extended as it is now, with a public burden statement but not a privacy act statement, but we have prepared an updated privacy act statement for the file in case OMB would like it added. The form does not collect a Social Security Number, but it does contain financial information.

**11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior or 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.**

No questions of a sensitive nature are asked, but the Social Security Number is collected. The provision of the Agreement holder’s Social Security Number is required pursuant to 46 U.S.C. 53517(b) which requires NMFS to report annually to the IRS on Capital Construction Funds including the name and taxpayer identification number of each Agreement holder.

**12. Provide estimates of the hour burden of the collection of information.**

Information Collection	Type of Respondent (e.g., Occupational Title)	# of Respondents / year (a)	Annual # of Responses / Respondent (b)	Total # of Annual Responses (c) = (a) x (b)	Burden Hrs / Response (d)	Total Annual Burden Hrs (e) = (c) x (d)	Hourly Wage Rate (for Type of Respondent) (f)	Total Annual Wage Burden Costs (g) = (e) x (f)
CCF Deposit / Withdrawal Report (34-82)	Fishing Occupation	700	1	700	2	1,400	\$20.06	\$28,084.00
CCF Family of Forms - Schedule A	Fishing Occupation	70	1	70	1	70	\$20.06	\$1,404.20
CCF Family of Forms - Schedule B (Construction, Acquisition, Mortgage)	Fishing Occupation	45	1	45	1	45	\$20.06	\$902.70
CCF Family of Forms - Schedule B (Reconstruction)	Fishing Occupation	105	1	105	1	105	\$20.06	\$2,106.30
CCF Family of Forms - Certificate of Construction / Reconstruction	Fishing Occupation	140	1	140	1	140	\$20.06	\$2,808.40
CCF Family of Forms - Schedule of Tax Basis	Fishing Occupation	140	1	140	1.5	210	\$20.06	\$4,212.60
CCF Application and Agreement (88-14)	Fishing Occupation	25	1	25	2	50	\$20.06	\$1,003.00
<b>Totals</b>				<b>1,225</b>		<b>2,020</b>		<b>\$40,521</b>

Type of respondent is “Farming, Fishing, and Forestry Occupations,” occupation code 45-000 in the Occupational Employment and Wage Statistics (OWES) tables at <https://www.bls.gov/oes/tables.htm>. The rate in the May 2024 tables, the most recent dataset available, is \$20.06 per hour.

The burden hours for each category of form is consistent with the prior extension estimates since the forms have not changed. The number of respondents for form 34-82 has changed downward due to fewer active accounts and the average hourly rate has increased since the prior submission, which will be discussed in question 15 below.

- The CCF Family of Forms includes multiple forms with different burdens and the forms are filed at different times for different reasons. These forms were previously listed at 500 combined responses. The current extension request with forms listed individually better captures the actual burden of those 500 responses. Four forms with a combined 360 responses per year have a burden of one hour each and one form with 140 responses has a burden of 1.5 hours, resulting in a weighted average of 1.14 hours per form rather than the more conservative 1.5 hours previously listed for the combined category.

**13. Provide an estimate for the total annual cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected on the burden worksheet).**

Information Collection	# of Respondents/ year (a)	Annual # of Responses / Respondent (b)	Total # of Annual Responses (c) = (a) x (b)	Cost Burden / Respondent (h)	Total Annual Cost Burden (i) = (c) x (h)
CCF Deposit/Withdrawal Report (34-82)	700	1	280 (mail) 420 (electronic)	\$8.89 \$0.00	\$2,489.20
CCF Family of Forms - Schedule A	70	1	28 (mail) 42 (electronic)	\$1.77 \$0.00	\$49.56
CCF Family of Forms - Schedule B (Construction, Acquisition, Mortgage)	45	1	18 (mail) 27 (electronic)	\$1.77 \$0.00	\$31.86
CCF Family of Forms - Schedule B (Reconstruction)	105	1	42 (mail) 63 (electronic)	\$1.77 \$0.00	\$74.34
CCF Family of Forms - Certificate of Construction / Reconstruction	140	1	56 (mail) 84 (electronic)	\$1.77 \$0.00	\$99.12
CCF Family of Forms - Schedule of Tax Basis	140	1	56 (mail) 84 (electronic)	\$1.77 \$0.00	\$99.12
Capital Construction Fund Application and Agreement (88-14)	25	1	10 (mail) 15 (electronic)	\$9.66 \$0.00	\$96.60
<b>TOTALS</b>	<b>1,225</b>		<b>1,225</b>		<b>\$2,939.80</b>

There are no capital costs or operating and maintenance costs associated with electronic submissions, while the mailed responses incur costs for printing/copying and mailing. The copy/supply cost is consistent with the prior estimate but the postage cost has been updated to reflect current USPS rates, and the distribution of respondents has shifted from 50/50 to 60/40 since the last extension was filed. This will be noted in question 15 below.

**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.**

Cost Descriptions	Grade/Step	Loaded Salary /Cost	% of Effort	Fringe (if Applicable)	Total Cost to Government
<b>Federal Oversight</b>	ZA-3, Int 2	\$153,173	25%		\$38,293
Other Federal Positions	ZA-3, Int 1	\$128,379	25%		\$32,095
<b>Contractor Cost</b>					
<b>Travel</b>					
<b>Other Costs:</b>					
<b>TOTAL</b>					<b>\$70,388</b>

The only cost to the federal government for the collection is federal oversight.

Rates are based on the 2025 Washington-Baltimore-Arlington, DC-MD-VA-WV-PA locality area since all program staff are located in Silver Spring, MD. Values are the median of each range:

- ZA-3, Interval 2 median is \$113,461.50
- ZA-3, Interval 1 median is \$95,095.50

Loaded salary contains a 35% adjustment for overhead.

- ZA-3, Interval 2 loaded is \$153,173.03
- ZA-3, Interval 1 loaded is \$128,378.93

The 25% effort is based on the same estimated processing times per form type under the prior extension request applied to the expected responses:

- 700 responses for form 34-82 at 0.25 hours per response = 175 hours
- 25 responses for form 88-14 at 2 hours per response = 50 hours
- 500 responses to the rest of the CCF family at 1.5 hours per response = 750 hours

Total agency time is 975 hours, which is roughly 25% of the hours two employees will work in a year.

As will be noted in question 15, the number of employees is lower than the previous extension and the pay amounts have changed. The Grade/Step has also been changed to CAPS from GS to more accurately reflect the agency pay system.

**15. Explain the reasons for any program changes or adjustments reported in ROCIS.**

All changes are the result of adjustments. None are the result of program changes.

Information Collection	Respondents		Responses		Burden Hours		Reason for change or adjustment
	Current Renewal / Revision	Previous Renewal / Revision	Current Renewal / Revision	Previous Renewal / Revision	Current Renewal / Revision	Previous Renewal / Revision	
CCF Deposit/Withdrawal Report (34-82)	700	1050	700	1050	1400	2100	Reduction in number of accounts – many inactive or expired accounts removed following file reviews.
CCF Family of Forms	0	500	0	500	0	750	This IC was broken out to provide a more accurate accounting of burden. Reduction in hours due to more precise individual calculations rather than rounded combined burden estimate.
--CCF Family of Forms – Schedule A	70	0	70	0	70	0	Previously included in aggregated CCF Family of Forms, not individually listed.
--CCF Family of Forms – Schedule B (Construction, Acquisition, Mortgage)	45	0	45	0	45	0	Previously included in aggregated CCF Family of Forms, not individually listed.
--CCF Family of Forms – Schedule B (Reconstruction)	105	0	105	0	105	0	Previously included in aggregated CCF Family of Forms, not individually listed.
--CCF Family of Forms – Certificate of Construction / Reconstruction	140	0	140	0	140	0	Previously included in aggregated CCF Family of Forms, not individually listed.
--CCF Family of Forms – Schedule of Tax Basis	140	0	140	0	210	0	Previously included in aggregated CCF Family of Forms, not individually listed.
CCF Application and Agreement (88-14)	25	25	25	25	50	50	N/A
<b>Total for Collection</b>	<b>1,225</b>	<b>1,575</b>	<b>1,225</b>	<b>1,575</b>	<b>2,020</b>	<b>2,900</b>	
<b>Difference</b>	<b>-350</b>		<b>-350</b>		<b>-880</b>		

The number of CCF accounts has been reduced following file reviews of several regions to remove files that were inactive, expired, ineligible, etc. This has reduced the number of deposit/withdrawal reports expected per year. This review has not impacted the expected number of new enrollees per year. Nor has it impacted the expected filings of the CCF Family of Forms, which are typically filed by the active and eligible accounts.

Information Collection	Miscellaneous Costs		Reason for change or adjustment
	Current	Previous	
CCF Deposit/Withdrawal Report (34-82)	\$2,489	\$3,680	Mailed response cost increased from \$7.01 to \$8.89 (+27%) due to \$1.88 increase in postage (\$3.37 to \$5.25), but number of mailed responses reduce due to overall reduction in responses (1,050 to 700) and additional shift to electronic submission (50% to 60%), resulting in a net reduction in mailed responses (525 to 280, -47%)
CCF Family of Forms	\$0	\$410	This IC was broken out into individual ICs to provide a more accurate accounting of burden. Mailed response cost increased from \$1.64 to \$1.77 (+8%) due to \$0.13 increase in postage (\$0.60 to \$0.73), but shift to electronic responses (50% to 60%) resulted in reduction in mailed response (250 to 200, -20%)
--CCF Family of Forms – Schedule A	\$50	0	Previously included in aggregated CCF Family of Forms, not individually listed.
--CCF Family of Forms – Schedule B (Construction, Acquisition, Mortgage)	\$32	0	Previously included in aggregated CCF Family of Forms, not individually listed.
--CCF Family of Forms – Schedule B (Reconstruction)	\$74	0	Previously included in aggregated CCF Family of Forms, not individually listed.
--CCF Family of Forms – Certificate of Construction / Reconstruction	\$99	0	Previously included in aggregated CCF Family of Forms, not individually listed.
--CCF Family of Forms – Schedule of Tax Basis	\$99	0	Previously included in aggregated CCF Family of Forms, not individually listed.
CCF Application and Agreement (88-14)	\$97	\$78	Mailed response cost increased from \$7.78 to \$9.66 (+24%) due to \$1.88 increase in postage (+24%)
<b>Total for Collection</b>	<b>\$2,940</b>	<b>\$4,168</b>	
<b>Difference</b>	<b>-\$1,228</b>		

Miscellaneous costs saw increases in postage rates (+\$1.88 for up to a 4-ounce package, +\$0.13 for first class letters), a shift from 50/50 to 60/40 ratio of electronic to mailed responses in the form 34-82 and CCF family of forms, and a substantial reduction from the number of respondents for the annual CCF Deposit/Withdrawal Report.

**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.**

NOAA NMFS will retain control over the information and safeguard it from improper access, modification, and destruction, consistent with NOAA standards for confidentiality, privacy, and electronic information. See response to Question 10 of this Supporting Statement for more information on confidentiality and privacy. The information collection is designed to yield data that meet all applicable information quality guidelines. Although the information collected is not expected to be disseminated directly to the public, results may be used in scientific, management, technical or general informational publications. Should NOAA NMFS decide to disseminate the information, it will be subject to the quality control measures and pre-dissemination review pursuant to Section 515 of Public Law 106-554.

**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.**

The agency plans to display the expiration date for OMB approval of the information collection on all instruments.

**18. Explain each exception to the certification statement identified in "Certification for Paperwork Reduction Act Submissions."**

The agency certifies compliance with [5 CFR 1320.9](#) and the related provisions of [5 CFR 1320.8\(b\)\(3\)](#).