Supporting Statement A

Federal Solid Minerals Depreciation Collections – 30 CFR Part 1206

OMB Control Number 1012-NEW

Terms of Clearance: None.

General Instructions

A completed Supporting Statement A must accompany each request for approval of a collection of information. The Supporting Statement must be prepared in the format described below and must contain the information specified below. If an item is not applicable, provide a brief explanation. The Office of Management and Budget ("OMB") reserves the right to require the submission of additional information with respect to any request for approval.

Specific Instructions

A. Justification

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

   The Secretary of the U.S. Department of the Interior ("Secretary") is responsible for mineral resource development on Federal and Indian lands and the Outer Continental Shelf ("OCS"). Under various laws, the Secretary's responsibility is to: (1) manage mineral resources production on Federal and Indian lands and the OCS; (2) collect the royalties and other mineral revenues due; and (3) distribute the funds collected.

   The Secretary also has a trust responsibility to manage Indian lands and seek advice and information from Indian beneficiaries. The Office of Natural Resources Revenue ("ONRR") performs the minerals revenue management functions for the Secretary and assists the Secretary in carrying out the Department's trust responsibility for Indian lands.

   When a company or an individual enters a lease to explore, develop, produce and sell, or otherwise dispose of minerals from Federal or Indian lands, that company or individual agrees to pay the lessor a share of the value of production from the leased lands. The information collected by ONRR includes data necessary to ensure that royalties are calculated, distributed, and disbursed appropriately.

   The information collections that ONRR covers in this Information Collection Request ("ICR") are found in Title 30 of the *Code of Federal Regulations* ("CFR") Part 1206, subpart F.

The following three laws pertaining to mineral leases on Federal lands are posted at *http://www.onrr.gov/Laws_R_D/PubLaws/default.htm*:

1. 30 U.S.C. 189, Chapter 3A—Leases and Prospecting Permits
2. 30 U.S.C. 359, Chapter 7—Lease of Mineral Deposits within Acquired Lands
3. 30 U.S.C. 181-263—Mineral Leasing Act of 1920

This ICR is associated with the information covered for solid minerals reporting and royalty payments in OMB Control Number 1012-0010. Following the publication of ONRR's Federal Oil, Gas, and Coal Amendments Final Rule (RIN 1012-AA39) and subsequent approval by OMB, ONRR intends to revise OMB Control Number 1012-0010 to incorporate the information collection in this ICR. Once these information collections have been incorporated into OMB Control Number 1012-0010 and approved by OMB, ONRR will discontinue this ICR.

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.***

ONRR, acting for the Secretary, uses the information it collects through its other approved ICRs to ensure that lessees accurately value production and appropriately pay all royalties and other mineral revenues due based on the correct product valuation. ONRR and other Federal Government agencies, including the Bureau of Land Management ("BLM"), Bureau of Indian Affairs ("BIA"), and State and Tribal governmental entities, use the information for audit purposes and for evaluating the reasonableness of product valuation or allowance claims that lessees submit. These bureaus and other governmental entities use this data to: (1) conduct production verification; (2) ensure lease diligence; (3) monitor plant efficiencies; (4) ensure maximum recovery; and (5) conduct secondary product inventories. Determining the appropriate product value or allowance rate directly affects the royalties and other mineral revenues due. Failure to collect such data would prevent the Secretary from fulfilling statutory and trust responsibilities. All data reported is subject to subsequent audit and adjustment.

Some reporting requirements alert ONRR to possible problems at the beginning of the compliance process, which allows the Solid Minerals and Geothermal group under Revenue, Reporting and Compliance Management ("RRCM") and State and Tribal audit offices to provide resolution within three years—this is part of ONRR's compliance strategy. Other reporting requirements enable ONRR to timely and accurately collect, account for, and disburse mineral revenues.

This ICR provides for the collection of solid minerals information associated with a lessee's non-arm's-length allowance. Further discussion of the proposed changes to ONRR's regulations under its proposed rule (RIN 1012-AA39) are outlined below. Solid minerals reporters primarily report information other ONRR forms, which is already covered in OMB Control Number 1012-0010.

<u>Solid Minerals</u>

Generally, producers of coal and other solid minerals from any Federal or Indian lease must submit the Solid Minerals Production and Royalty Report (form ONRR-4430) and other associated data formats such as, the Solid Minerals Sales Summary (form ONRR-4440), facility data, sales contracts and amendments, and payment information. These companies also report certain data on form ONRR-2014. The information that ONRR requests is the minimum necessary to carry out its mission and places the least possible burden on respondents. ONRR discusses the forms and associated data formats below. Please refer to the burden chart in OMB Control Number 1012-0010 for all reporting requirements and associated burden hours.

New Information Collection:

Depreciation Schedule for Non-Arm's-Length Allowances—Through its Federal Oil, Gas, and Coal Amendments Proposed Rule (RIN 1012-AA39), ONRR proposes to allow Federal coal lessees to propose a depreciation schedule to ONRR in two instances under a non-arm's-length allowance. The first instance is when the lessee wants to claim depreciation and a return on capital costs for acquired assets when either the original depreciation schedule does not exist or when the original depreciation schedule is not compliant with the regulations at §§ 1206.259(b)(2)(v) (Federal coal washing), or 1206.262(b)(2)(v) (Federal coal transportation). The second instance where a lessee should submit a proposal to ONRR is when a lessee who has not claimed depreciation and a return on capital cost for a fixed asset and wants to elect an alternative in-service date for that fixed asset under a non-arm’s-length allowance. If the final rule goes into effect, the information ONRR collects would be used to ensure that the lessee’s proposal is compliant with common industry practices and ONRR’s regulations to determine value for royalty computation purposes.

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.***

ONRR provides software enabling reporters to complete form ONRR-4430 and submit encrypted and authenticated reports over the Internet. Reporters may submit all other data, including the facility data, contract and subsequent amendments, and form ONRR-4440 to ONRR as attachments to emails. ONRR encourages electronic submission; however, ONRR permits hardcopy submissions. ONRR estimates that most respondents will submit the new information electronically.

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*.**

This information is not available from any other source, nor is there any other Federal Government agency currently collecting similar information for other purposes that could serve our needs.

ONRR shares the information it collects with BLM and BIA offices, as agreed in the Memorandum of Understanding ("MOU"), which effectively avoids duplication of regulations and reporting requirements. ONRR and BLM coordinate to identify information that each agency collects. ONRR consults with various BLM offices to ensure that the reporter's burden is minimized and not duplicated.

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

ONRR determined that this collection of information has an insignificant economic effect on small entities. However, this collection does impact small entities. ONRR carefully analyzed its requirements to ensure that the information requested is the minimum necessary and places the least possible burden on industry. ONRR has a long-standing policy to restrict the amount of information collected to the minimum necessary to accomplish our mission and fulfill our responsibilities.

Respondents, including small businesses or other small entities, have the flexibility to submit information to us electronically or in hardcopy. ONRR works directly with small companies that report by hardcopy to establish accounts and provide reporting guidance.

ONRR provides (1) training, free of charge, to entities in various geographic areas; (2) onsite instruction as needed to give firsthand explanations of reporting requirements; and (3) individual instructions on how to report this information to ONRR. ONRR encourages all solid minerals reporters to contact us to better familiarize themselves with the reporting requirements.

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.***

Collecting this information allows ONRR to fulfill its mission in a timely manner. The collection of facility data, contracts, contract amendments, and sales summaries from respondents is necessary for our compliance process. Through analysis of this information, ONRR determines whether the lessee properly valued the products for royalty purposes. Particularly of interest are provisions for compensation that might be overlooked as a portion of gross proceeds. Without the ability to review this information, ONRR could not ensure proper product valuation.

Our goal is to disburse 98 percent of mineral revenues to recipients by the end of the month following the month of receipt, as stipulated in ONRR's regulations. This information collection allows ONRR to perform financial and accounting activities to meet this goal. The Federal government must pay interest on any late disbursements.

Our goal also is to complete all compliance work, including audits, within three years from the date that the royalty payment was received or due, whichever is earlier. ONRR performs compliance activities to meet this mandate, using the information collected. The Audit Management Program's ("AMP") expertise relies on the premise of receiving relevant data on time. In other words, AMP cannot resolve compliance issues in contemporaneous fashion unless they can identify issues early in the royalty cycle.

Royalty valuation issues may include, but are not limited to, the following: (1) the sale of production to affiliated companies; (2) improper deductions from proceeds that a lessee receives; and (3) other issues such as reviewing compensation that a lessee receives for a wide variety of reasons, such as breach of contract. ONRR must review the lessee's normal business arrangements and evaluate those arrangements. ONRR uses sales contracts and other market data to establish an expected basis for evaluation of the reasonableness of the reported royalty payment.

The AMP subject matter experts target royalty exceptions for resolution through AMP's process of establishing expected payments versus actual payments and collecting the supporting data. Companies have commented that they benefit from a shortened compliance time period. Companies agreed that records necessary to resolve compliance issues identified in the near term are more easily recovered. Moreover, personnel associated with the business arrangement, under review, are still employees of the company. If the issue is resolved in the Federal government's favor, lesser late-payment interest is due from the company.

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;***

Title 30 CFR parts 1202, 1206, 1210, 1212, 1217, and 1218 and most leases require that respondents submit monthly royalty and production reports for solid minerals. Therefore, ONRR must collect the information monthly to verify the monthly royalty payments. Respondents may submit allowance forms more often than quarterly if coal washing or coal transportation costs increase or decrease sufficiently to require a recalculation of the certain reported costs.

**** requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it.***

There are no special circumstances with respect to 5 CFR 1220.5(d)(2)(ii).

* ***requiring respondents to submit more than an original and two copies of any document.***

There are no special circumstances with respect to 5 CFR 1220.5(d)(2)(iii).

*   ***requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records, for more than three years.***

When an audit or investigation is underway and if notified in writing, title 30 CFR 1212.200 require solid minerals leaseholders to maintain records for six years or for longer periods. The leaseholders must maintain records until ONRR releases them by a written notice.

*****   ***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.***

There are no special circumstances with respect to 5 CFR 1220.5(d)(2)(v).

*****   ***requiring the use of a statistical data classification that OMB has not reviewed and approved.***

There are no special circumstances with respect to 5 CFR 1320.5(d)(2)(vi), as the collection is not a statistical survey and does not use statistical data classification

*   ***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.***

There are no special circumstances with respect to 5 CFR 1320.5(d)(2)(vii) as this collection does not include a pledge of confidentiality not supported by statute or regulation.

*   ***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.***

Respondents may be required to provide confidential/proprietary information to ONRR as part of this new collection with respect to depreciation for non-arm’s-length allowances, including facility data, contract, subsequent contract amendments, and allowance reporting. However, regulations at 30 CFR 1210.207 provide that proprietary trade secrets or other confidential information submitted shall not be available for public inspection, or made public, or disclosed, without the consent of the lessee, except as otherwise provided by law or regulation. Standard agency procedures provide strict security measures to control the use, storage, and access to such information. ONRR protects this collected information under the standards identified in Item 10 below.

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.

ONRR prepared proposed regulations (RIN 1012-AA39) that solicit the necessary information to implement the proposed changes to the information collection requirements as described in Question 2 of this supporting statement for a period of 60 days. ONRR uploaded a copy of the proposed rule to the ICR in ROCIS as a supplementary document.

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

ONRR will not provide any payment or gift to respondents in this collection.

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

Companies may provide proprietary commercial or financial information relating to minerals that they removed from Federal and Indian leases to ONRR. If ONRR receives this type of information, FOGRMA, as amended (30 U.S.C. 1733), the Freedom of Information Act (5 U.S.C. 552(b)(4)), and its implementing regulations (43 CFR part 2) establish standards to protect trade secrets and other proprietary information. In addition, ONRR has strict security measures in place for storage of and access to proprietary information.

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.

This information collection does not have any sensitive or private questions.

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.

ONRR estimates approximately 100 Federal and Indian reporters; each reporter may submit reports at various times each year. Reporters may also submit the required information monthly, annually, and on occasion (see charts below for breakout of data by form and by information collection). Based on current data, ONRR estimates the average number of annual responses is ten, and the annual reporting burden to industry is 80 hours, including recordkeeping. In ONRR's Federal Oil, Gas, and Coal Amendments Proposed Rule (RIN 1012-AA39), a lessee would be able to propose an alternative depreciation schedule or in-service date. Consequently, if the proposed changes go into effect, ONRR estimates an increase of ten new responses from industry and 80 additional burden hours.

The specific burden hour changes are as follows:

Citation 30 CFR part 1206	**Adjustment Increase(+)/Decrease(-) Of Annual Burden Hours**	**Increase(+)/ Decrease(-) Of Annual Responses**
1206.259(b)(2)(v)(D)	40	5
1206.262(b)(2)(v)(D)	40	5
Total	**80**	**10**

The burden estimates include the time for the following:

- Searching existing data sources
- Gathering and maintaining the data needed
- Completing and submitting depreciation-related proposals to ONRR

Note: ONRR did not include in the estimates certain requirements performed in the normal course of business and considered usual and customary.

* ***If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens.***

N/A

**** 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.***

Summary of Information Collections

Information Collections (and 30 CFR References*)	Requirement to Respond	Frequency of Response	Number of Annual Responses	Annual Burden Hours	Annual Cost ($63/hr)
1. Depreciation Schedules: • Submit deprecation schedule for installed fixed assets related to non-arm's-length washing and/or transportation systems [1206.259 (b)(2)(v)(D), 1206.262 (b)(2)(v)(D)]	As needed	As needed	10	80	$5,040
		TOTAL	**10**	**80**	**$5,040**

ONRR bases cost estimates on the expectation that an accountant will perform all work. See calculations for hourly costs for industry accountants below.
*See chart below for complete listing of citations for this ICR.

ONRR expects that an industry accountant will perform all the work. ONRR estimates the total annual reporting burden is 80 hours. ONRR used the Bureau of Labor Statistics ("BLS") National Occupational Employment and Wage Estimates (available at *http://www.bls.gov/oes/current/oes132011.htm*) to estimate the hourly cost for industry accountants in various United States locations. ONRR added a multiplier of 1.4 (based on BLS News Release USDL-26-0505, March 20, 2026, at https://www.bls.gov/news.release/pdf/ecec.pdf for benefits for private industry workers. Based on this information, ONRR estimates the hourly cost for an industry accountant would be $63, calculated as follows:

$44.96 [mean hourly wage] x 1.4 [benefits cost factor] = $62.95 [rounded to $63/hr.]

ONRR estimate the total annual cost to industry is $5,040 as follows:

80 hours [reporting hours] x $63 [for industry accountants] = $5,040.

The average completion time is 8 hours per response. The average completion time is calculated by dividing the total estimated burden hours (80) by the estimated annual responses (10). The following chart shows the estimated burden hours by CFR section and paragraph:

Respondents' Estimated Annual Burden Hours

Citation 30 CFR	Reporting and Recordkeeping Requirement	Hour Burden	Average No. Annual Responses	Annual Burden Hours
Part 1206—Product Valuation Subpart F—Federal Coal				
1206.259 (b)(2)(v)(D)	Propose a deprecation schedule for in service fixed assets related to wash plant.	8	5	40
1206.262 (a)(1) and (a)(3)	Demonstrate that your contract is arm's length. Provide written information justifying your transportation costs when ONRR determines the costs are unreasonable.	All other hour burden with respect to solid minerals covered under OMB Control Number 1012-0010.		
1206.262 *et seq.*	Report transportation allowance on Form ONRR-4430 after lessee elects either method for a transportation system.	All other hour burden with respect to solid minerals covered under OMB Control Number 1012-0010.		
1206.262 (b)(2)(v)(D)	Propose a deprecation schedule for in service fixed assets related to wash plant.	8	5	40

Citation 30 CFR	Reporting and Recordkeeping Requirement	Hour Burden	Average No. Annual Responses	Annual Burden Hours
Part 1210—Forms and Reports Subpart E—Solid Minerals, General				
1210.202 (a)(1) and (c)(1)	Submit a completed Form ONRR-4430. Report washing and transportation allowances as a separate field on Form ONRR-4430 for arm's-length, non-arm's-length, or no contract sales, unless ONRR approves a different reporting procedure. Submit also a corrected Form ONRR-4430 to reflect actual costs, together with any payment, in accordance with instructions provided by ONRR.	All burden hours associated with these sections for solid minerals are covered under OMB Control Number 1012-0010.		
1210.203 (a)	Submit sales summaries (using form ONRR-4440) via electronic mail where possible for all coal and other solid minerals produced from Federal and Indian leases and for any remote storage site.	All burden hours associated with these sections for solid minerals are covered under OMB Control Number 1012-0010.		
1210.204 (a)(1)	Submit sales contracts, agreements, and contract amendments for sale of all coal and other solid minerals produced from Federal and Indian leases with ad valorem royalty terms.	All burden hours associated with these sections for solid minerals are covered under OMB Control Number 1012-0010.		
1210.205 (a) and (b)	Submit facility data if you operate a wash plant, refining, ore concentration, or other processing facility for any coal, sodium, potassium, metals, or other solid minerals produced from Federal or Indian leases with ad valorem royalty terms.	All burden hours associated with these sections for solid minerals are covered under OMB Control Number 1012-0010.		

Citation 30 CFR	Reporting and Recordkeeping Requirement	Hour Burden	Average No. Annual Responses	Annual Burden Hours
	Submit detailed statements, documents, or other evidence necessary to verify compliance, as requested.	All burden hours associated with these sections for solid minerals are covered under OMB Control Number 1012-0010.		
Part 1212—Records and Forms Maintenance Subpart E—Solid Minerals—General				
1212.200 (a)	Maintain all records pertaining to Federal and Indian solid minerals leases for 6 years after records are generated unless the record holder is notified, in writing.	All burden hours associated with these sections for solid minerals are covered under OMB Control Number 1012-0010.		
Part 1217—Audits and Inspections Subpart E—Coal				
1217.250	Furnish, free of charge, duplicate copies of audit reports that express opinions on such compliance with Federal lease terms relating to Federal royalties as directed by the Director for the Office of Natural Resources Revenue. Furnish, free of charge, duplicate copies of annual or other audits of your books.	All burden hours associated with these sections for solid minerals are covered under OMB Control Number 1012-0010.		
TOTAL BURDEN			**10**	**80**

13. Provide an estimate of the total annual non-hour cost burden to respondents or recordkeepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected in item 12 and 14.)

- ***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, 1995, (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.***

ONRR has identified no “non-hour” cost burdens for this collection of information.

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.***

ONRR estimates approximately ten respondents annually. Reporters may also submit the required information monthly, annually, and on occasion. ONRR estimates that the total annual reporting burden for industry is 80 hours, and that the Federal Government will require 1 hour of a government accountant’s time for each burden hour for industry to complete all data gathering requirements and to analyze the lessee’s information and any other related information.

ONRR expects that a government accountant will perform the work at the United States 2026 General Schedule, Grade 12/Step 5, pay scale for the Denver, Colorado area. The 2026 salary tables for the Denver, Colorado, area are located at *https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/26Tables/html/DEN_h.aspx.* ONRR added a multiplier of 1.6 [based on BLS News Release USDL-26-0505, March 20, 2026, at https://www.bls.gov/news.release/pdf/ecec.pdf for benefits. Based on this information, ONRR estimated the hourly cost for a Federal Government accountant to perform the work will be $87, calculated as follows:

$54.20 [GS-12/5] x 1.6 [benefits cost factor] = $86.72 [rounded to $87/hr.]

The estimated annual cost to the Federal Government is $6,960 calculated as follows:

80 hrs. /year [estimated time] x $87/hr. [for Federal employee] = $6,960

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

ONRR is proposing to change §§ 1206.259(b)(2)(v), 1206.262(b)(2)(v) within its solid minerals regulations, which would allow a lessee to propose a depreciation schedule if no depreciation schedule exists or has existed for an in-service fixed asset or if the depreciation schedule for an in-service fixed asset does not comply with the associated non-arm's-length allowance regulations. Similar changes are also proposed at §§ 1206.259(b)(2)(v)(B) and 1206.262(b)(2)(v)(B) regarding a lessee's ability to propose a depreciation schedule and an alternative in-service date to ONRR under certain circumstances outlined above in the preamble to this proposed rule.

Thus, in sum, ONRR would be collecting the following new information associated with the proposed depreciation changes for Federal solid minerals:

- Alternative in-service date – 30 CFR 1206.259(b)(2)(v)(B)(1) and 30 CFR 1206.262(b)(2)(v)(B)(1)

- Depreciation schedule proposal – 30 CFR 1206.259(b)(2)(v)(D) and 30 CFR 1206.262(b)(2)(v)(D)

The changes proposed in ONRR's rulemaking thereby result in an increase of 80 burden hours.

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.

ONRR will not publish the data.

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.

ONRR will display the OMB approval expiration date on its website. ONRR maintains its ICR web page at https://onrr.gov/references/icrs.

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

To the extent that the topics apply to this collection of information, ONRR is not making any exceptions to the "Certification for Paperwork Reduction Act Submissions."