

- Virginia
- Southern Region: 404-832-1147  
Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, Puerto Rico, South Carolina, and Tennessee
  - Southwest Region: 713-272-2859  
Arkansas, Louisiana, New Mexico, Oklahoma, and Texas
  - Western Region: 720-963-3160  
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, and Wyoming

Intrastate pipeline operators should contact the appropriate state pipeline safety authority. A list of state pipeline safety authorities is provided at: [www.napsr.org](http://www.napsr.org).

#### SUPPLEMENTARY INFORMATION:

##### I. Background

The Federal gas pipeline safety regulations in 49 CFR 191.22(c)(1) state:

“(c) *Changes*. Each operator of a gas pipeline, gas pipeline facility, LNG plant or LNG facility must notify PHMSA electronically through the National Registry of Pipeline and LNG Operators at <http://opsweb.phmsa.dot.gov> of certain events.

(1) An operator must notify PHMSA of any of the following events not later than 60 days before the event occurs:

- (i) Construction or any planned rehabilitation, replacement, modification, upgrade, uprate, or update of a facility, other than a section of line pipe, that costs \$10 million or more. If 60 day notice is not feasible because of an emergency, an operator must notify PHMSA as soon as practicable;
- (ii) Construction of 10 or more miles of a new pipeline; or
- (iii) Construction of a new LNG plant or LNG facility.”

Similarly, the federal hazardous liquid pipeline safety regulations in § 195.64(c)(1) state:

(c) *Changes*. Each operator must notify PHMSA electronically through the National Registry of Pipeline and LNG Operators at <http://opsweb.phmsa.dot.gov>, of certain events.

(1) An operator must notify PHMSA of any of the following events not later than 60 days before the event occurs:

- (i) Construction or any planned rehabilitation, replacement, modification, upgrade, uprate, or update of a facility, other than a section of line pipe, that costs \$10 million or more. If 60 day notice is not feasible because of an emergency, an operator must notify PHMSA as soon as practicable;
- (ii) Construction of 10 or more miles of a new hazardous liquid pipeline; or

(iii) Construction of a new pipeline facility.”

When PHMSA issued the rules adding these notification requirements, we noted that the dynamic nature of the transportation pipeline network makes tracking emerging safety issues a significant challenge for PHMSA. This dynamic nature of pipeline and pipeline facility construction is due to the use of new technologies and automated control systems, new high-strength steels, and new welding and construction procedures and practices among other things.

Accordingly, to facilitate better tracking of construction, we need to become aware of certain construction-related events in sufficient time to allow for the timely scheduling of pipeline construction reviews and inspections. PHMSA has observed that further clarification may help avoid any confusion as to when to make the required notifications and help ensure that operators' projects are not delayed as a result of notifications being submitted too late for PHMSA's scheduling purposes.

##### II. Advisory Bulletin (ADB-2014-03)

*To:* Owners and Operators of Gas and Hazardous Liquid Pipeline Systems.

*Subject:* Construction Notification.

*Advisory:* Sections 191.22(c)(1) and 195.64(c)(1) require a pipeline operator to notify PHMSA not later than 60 days before certain “construction” related events occur. PHMSA did not specifically define the term “construction” in the codes. This may be somewhat challenging for pipeline operators attempting to determine when 60 days before a construction related event occurs for reporting purposes.

PHMSA wants to ensure that operators understand how the earliest possible notification to PHMSA of construction related events is beneficial to both PHMSA and the operator. PHMSA also recognizes that the determination of whether a pipeline operator has complied with the reporting regulations in these codes must be determined on a case-by-case basis with regards to the specific facts of each project and with regards to the code language.

Accordingly, PHMSA strongly encourages operators to provide the required notification(s) not later than 60 days prior to whichever of the following construction-related activities occurs first: Material purchasing and manufacturing; right-of-way acquisition; construction equipment move-in activities; onsite or offsite fabrications; or right-of-way clearing, grading, and ditching. That is, pipeline operators

should notify PHMSA 60 days prior to whichever of these activities would occur first on the operator's specific project. Additionally, PHMSA believes operators should provide the required notification(s) for the “construction of 10 or more miles of a new pipeline” for (1) a pipeline that did not previously exist and (2) for the replacement of 10 or more contiguous miles of line pipe in an existing pipeline. While the notification prior to the first occurring construction-related activity is strongly encouraged and will benefit both PHMSA and the operator, these activities may not necessarily represent the commencement of construction for purposes of triggering the minimum 60-day notice period in the regulations subject to enforcement by PHMSA.

**Authority:** 49 U.S.C. Chapter 601 and CFR 1.97.

Issued in Washington, DC, on September 9, 2014.

**Alan K. Mayberry,**

*Deputy Associate Administrator for Policy and Programs.*

[FR Doc. 2014-21782 Filed 9-11-14; 8:45 am]

**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an agent for consolidated group and Revenue Procedure 2002-43, Determination of a Substitute Agent for a Consolidated Group.

**DATES:** Written comments should be received on or before November 12, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or

copies of regulations should be directed to Gerald J. Shields, LL.M., 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Agent for Consolidated Group.  
*OMB Number:* 1545-1699.

*Regulation Project Number:* TD 9002.

*Abstract:* The information collection is needed in order for a terminating common parent of a consolidated group to designate a substitute agent for the group and receive approval of the Commissioner, or for a default substitute agent to notify the Commissioner that it is the default substitute agent, pursuant to Treas. Reg. § 1.1502-77(d). The Commissioner will use the information to determine whether to approve the designation of the substitute agent (if approval is required) and to change the IRS's records to reflect the information about the substitute agent. Final regulations (67 FR 43538) were published in the **Federal Register** on June 28, 2002.

*Revenue Procedure Number:* 2002-43.

*Abstract:* Revenue Procedure 2002-43, Determination of a Substitute Agent for a Consolidated Group, provides any instructions that apply to any designation of a substitute agent, notification of the existence of a default

substitute agent, a request for the designation of a substitute agent, and request for replacement of a previously designated substitute agent. The instructions also provide for the automatic approval of requests by a terminating common parent to designate its qualifying successor as a substitute agent.

*Current Actions:* There is no material change to this existing information collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 200.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal

revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 3, 2014.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-21825 Filed 9-11-14; 8:45 am]

**BILLING CODE 4830-01-P**