

**SUMMARY:** The information provided herein is to inform pipeline owners and operators of situations in which consortiums or third party administrators are utilizing operator authority to require unwarranted changes to contractor anti-drug and alcohol misuse prevention plans.

*Advisory:* The Office of Pipeline Safety (OPS) is advising pipeline operators of reports concerning consortiums and third party administrators (TPA) that offer the service of auditing anti-drug and alcohol misuse prevention plans for the pipeline industry. Some of these auditing companies are requiring pipeline contractors to pay for revisions of their plans that may not be necessary for compliance purposes, or will make a recommendation to the pipeline operator that the use of these particular contractors could result in non-compliance. While this may be appropriate in some cases, OPS has evaluated several reports of instances where the contractor's plans and procedures were adequate and did not require revision. OPS recommends that pipeline operators provide an appeal process for contractors who believe that the auditing company's recommendation is unjustified.

*Background:* RSPA regulations, 49 CFR 199.21 and 199.245 require pipeline operators to ensure that the requirements of the drug and alcohol regulations are complied with by contractors performing an operation, maintenance, or emergency response function. To ensure compliance, operators are required to evaluate the contractor's anti-drug and alcohol misuse prevention plans and procedures. Many operators utilize consortiums and TPAs to provide this service.

In this type of arrangement, the consortium or TPA will review the contractor's plan and may require the contractor to make certain modifications to the plan and resubmit it for final evaluation. The process may be repeated several times until the consortium or TPA is satisfied with the plan. Reports to RSPA indicate that when a contractor does not make the requested changes, the consortium or TPA will sometimes recommend to the pipeline operator that the contractor not be used.

The consortiums and TPAs generally have a charge for the initial plan review and additional fees for subsequent reviews. Many consortiums and TPAs offer to correct the plan for the contractor at an additional charge.

OPS has received several reports of consortiums and TPAs requiring changes unnecessary for compliance

purposes to documents that were created following guidance in the RSPA model plans (as described below). These auditing companies are rejecting plans and stating that they are not adequate. Upon notification of the rejection of their plan, some contractors sought the guidance of OPS to rectify the alleged non-compliance. OPS review of several of the cases determined that the plans had been prepared in accordance with the RSPA model plans and that no changes were necessary to comply with Federal regulations.

OPS has issued guidance material, i.e. a model anti-drug plan and a model alcohol misuse prevention plan, for the use of pipeline operators and their contractors to meet the requirements of Parts 199 and 40. These plans, when appropriately modified for the individual company, should meet the minimum Federal requirements for compliance.

Issued in Washington, D.C., on May 8, 1995.

**Cesar De Leon,**

*Acting Associate Administrator for Pipeline Safety.*

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## DEPARTMENT OF THE TREASURY

### Public Information Collection Requirements Submitted to OMB for Review

May 5, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1308

*Regulation ID Number:* PS-260-82 Final

*Type of Review:* Extension

*Title:* Election, Revocation,

Termination, and Tax Effect of Subchapter S Status

*Description:* Sections 1.1362-1 through 1.1362-7 of the Income Tax Regulations provide the specific procedures and requirements necessary to implement § 1362, including the filing of various

elections and statements with the Internal Revenue Service.

*Respondents:* Individuals or households, Business or other for-profit, Farms

*Estimated Number of Respondents:* 133

*Estimated Burden Hours Per*

*Respondent:* 4 hours, 20 minutes

*Frequency of Response:* On occasion

*Estimated Total Reporting Burden:* 322 hours

*Clearance Officer:* Garrick Shear, (202)

622-3869, Internal Revenue Service,

Room 5571, 1111 Constitution

Avenue, N.W., Washington, DC 20224

*OMB Reviewer:* Milo Sunderhauf, (202)

395-7340, Office of Management and

Budget, Room 10226, New Executive

Office Building, Washington, DC

20503

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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### Public Information Collection Requirements Submitted to OMB for Review

May 2, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0092

*Form Number:* IRS Form 1041 and

Related Schedules D, J, and K-1

*Type of Review:* Extension

*Title:* U.S. Income Tax Return for Estates and Trusts (1041); Capital Gains and Losses (Schedule D); Accumulation Distribution for a Complex Trust (Schedule J); and Beneficiary's Share of Income, Deductions, Credits (Schedule K-1)

*Description:* Internal Revenue Code (IRC) section 6012 requires that an annual income tax return be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. IRC section 59 requires the fiduciary to recompute the distributable net income on a minimum tax basis.

*Respondents:* Business or other for-profit, Individuals or households

*Estimated Number of Respondents/Recordkeepers:* 2,500,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form 1041	Schedule D	Schedule J	Schedule K-1
Recordkeeping .....	40 hours, 53 minutes.	16 hours, 1 minute.	39 hours, 28 minutes.	8 hours, 22 minutes.
Learning about the law or the form .....	18 hours, 8 minutes.	1 hour, 41 minutes.	1 hour, 5 minutes.	1 hour, 12 minutes.
Preparing the form .....	33 hours, 34 minutes.	2 hours, 2 minutes.	1 hour, 47 minutes.	1 hour, 23 minutes.
Copying, assembling, and sending the form to the IRS .....	4 hours, 1 minute.			

*Frequency of Response:* Annually  
*Estimated Total Reporting/Recordkeeping Burden:* 244,159,719 hours

*OMB Number:* 1545-0115  
*Form Number:* IRS Form 1099-MISC  
*Type of Review:* Revision  
*Title:* Miscellaneous Income  
*Description:* Form 1099-MISC is used by payers to report payments of \$600 or more of rents, prizes and awards, medical and health care payments, nonemployee compensation, and crop insurance proceeds, \$10 or more of royalties, any amount of fishing boat proceeds, certain substitute payments, golden parachute payments, and an indication of direct sales of \$5,000 or more.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government

*Estimated Number of Respondents:* 4,302,217

*Estimated Burden Hours Per Respondent:* 14 minutes

*Frequency of Response:* Annually  
*Estimated Total Reporting Burden:* 13,661,934 hours

*OMB Number:* 1545-0192  
*Form Number:* IRS Form 4970  
*Type of Review:* Extension

*Title:* Tax on Accumulation Distribution of Trusts

*Description:* Form 4970 is used by a beneficiary of a domestic or foreign trust to compute the tax adjustment attributable to an accumulation distribution. The form is used to verify whether the correct tax has been paid on the accumulation distribution.

*Respondents:* Individuals or households  
*Estimated Number of Respondents/Recordkeepers:* 30,000

*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—1 hr., 12 min.  
 Learning about the law or the form—16 min.

Preparing the form—1 hr., 30 min.  
 Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually  
*Estimated Total Reporting/Recordkeeping Burden:* 99,300 hours  
*Clearance Officer:* Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224  
*OMB Reviewer:* Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503

**Lois K. Holland,**  
*Departmental Reports Management Officer.*  
 [FR Doc. 95-11736 Filed 5-11-95; 8:45 am]  
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**Public Information Collection Requirements Submitted to OMB for Review**

May 4, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, N.W., Washington, DC 20220.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0219  
*Form Number:* IRS Form 5884  
*Type of Review:* Extension  
*Title:* Jobs Credit  
*Description:* Internal Revenue Code (IRC) Section 38(b)(2) allows a credit against income tax to employers hiring individuals from certain targeted groups such as welfare recipients, etc. The employer uses

Form 5884 to figure this jobs credit. IRS uses the information on the form to verify that the correct amount of credit was claimed.

*Respondents:* Individuals or households, Business or other for-profit, Farms  
*Estimated Number of Respondents/Recordkeepers:* 85,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—4 hr., 4 min.  
 Learning about the law or the form—35 min.  
 Preparing and sending the form to the IRS—41 min.

*Frequency of Response:* Annually  
*Estimated Total Reporting/Recordkeeping Burden:* 454,750 hours

*OMB Number:* 1545-0231  
*Form Number:* IRS Form 6478  
*Type of Review:* Extension  
*Title:* Credit for Alcohol Used as Fuel  
*Description:* Internal Revenue Code (IRC) Section 38(b)(3) allows a nonrefundable income tax credit for businesses that sell or use alcohol. Small ethanol producers also receive a nonrefundable credit for production of qualified ethanol. Form 6478 is used to figure the credits.

*Respondents:* Business or other for-profit, Farms  
*Estimated Number of Respondents/Recordkeepers:* 5,600  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—10 hr., 46 min.  
 Learning about the law or the form—34 min.  
 Preparing the form—1 hr., 42 min.  
 Copying, assembling, and sending the form to the IRS—16 min.

*Frequency of Response:* Annually  
*Estimated Total Reporting/Recordkeeping Burden:* 74,480 hours  
*OMB Number:* 1545-0984  
*Form Number:* IRS Form 8586  
*Type of Review:* Extension  
*Title:* Low-Income Housing Credit  
*Description:* The Tax Reform Act of 1986 (Code Section 42) permits