

received in response to previous notices. OPS will provide copies and explain the draft cost-benefit analysis prepared for the upcoming proposed rule on integrity management programs for gas transmission pipelines. Because of the importance of this rule, OPS is submitting the regulatory evaluation for peer review by the TPSSC before the proposed rule has been finalized.

The upcoming proposed integrity management rule for gas transmission pipelines maintains the duty of a gas pipeline to comply with the current pipeline safety regulations (49 CFR part 192), but creates a protective umbrella of more comprehensive assessment, repair, prevention, and mitigative actions in those areas (high consequence areas) where a failure would do the greatest damage. This assessment process will produce better information about problems that may have been missed and creates checks and balances to assure that the best use is made of available information to correct newly found problems.

The proposed gas pipeline integrity management rule will be the culmination of a seven-year investigation of ways to improve the safety, security, and reliability of natural gas transmission lines in a cost-effective manner. It is based on risk assessment and specifically addresses the unique characteristics associated with gas pipelines, much in the same manner as the hazardous liquid integrity management rule addressed hazardous liquid pipeline characteristics.

This rulemaking also will address the trend of people moving closer to pipelines, which increase the threats of outside force damages to the pipelines, associated with construction.

Key concepts OPS is considering for the proposed gas integrity management rule include:

1. Expansion of the areas where added protection is required based on history of recent accidents in which a large impact area was experienced.
2. Improvement of protection through better inspection and management technology.
3. Establishment of stronger repair requirements.
4. Integration of various kinds of information to provide a clearer picture of threats.
5. Requirement to address each threat to integrity.

OPS has already sought and has received general comments from the public on gas transmission pipeline integrity management in high consequence areas. On June 27, 2001, RSPA issued a notice of request for comments on integrity management of

gas transmission pipelines in high consequence areas (66 FR 34318). A copy of the notice and the comments are in Docket RSPA-00-7666, which is accessible on the Internet from the DOT Dockets Management System at <http://dms.dot.gov>. The notice sought comment on the following issues relating to establishment of integrity management programs by gas transmission pipelines:

1. Defining high consequence areas.
2. Identifying and evaluating threats to pipeline integrity.
3. Selecting the assessment technologies.
4. Determining time frames to conduct a baseline integrity assessment and to make repairs.
5. Identifying and implementing additional preventive and mitigative measures.
6. Evaluating and reassessing pipeline segments.
7. Monitoring the effectiveness of the management process.

Based in part on comments received and on meetings with representatives of the gas pipeline industry, research institutions, State pipeline safety agencies, and public interest groups, on January 9, 2002, RSPA issued a notice of proposed rulemaking to define areas of high consequence, i.e., areas where the impact of a gas transmission pipeline accident on people, property, or the environment could be unusually severe (67 FR 1108). This proposed rule is the first step in a two-step process to address integrity management programs for gas transmission pipelines. Although the proposed definition does not require any specific action by pipeline operators, it will be referenced in the upcoming proposed rule to require pipeline integrity management programs for gas transmission pipelines.

In addition to requirements for cost-benefit analysis of proposed pipeline safety standards, Federal law (49 U.S.C. 60115(c)) requires that OPS submit cost-benefit results and risk assessment information to one of two advisory committees established to support OPS on technical and policy issues. A key responsibility of the TPSSC is to provide peer review and evaluation of OPS' cost-benefit analyses for proposed gas pipeline standards. The TPSSC must: (1) Evaluate the merit of the data and methods used within the analyses, and (2) when appropriate, provide recommendations relating to the cost-benefit analyses.

OPS will consider the advice of the TPSSC and its peer review of the draft regulatory evaluation in crafting the proposed rule to require gas transmission pipelines to institute

integrity management programs. The proposed rule will be submitted to the TPSSC for comment after it is published. Any comments by the TPSSC will be carefully considered before a final rule is issued.

Authority: 49 U.S.C. 60102, 60115.

Issued in Washington, DC.

Stacey L. Gerard,

Associate Administrator for Pipeline Safety.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 18, 2002.

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 1995, Public Law 104-13. 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.

DATES: Written comments should be received on or before July 25, 2002, to be assured of consideration.

Customs Service

OMB Number: 1515-0232.

Form Number: None.

Type of Review: Extension.

Title: Passenger and Crew Manifest for Passenger Flights.

Description: This collection is to comply with a new section of the Customs Regulations 122.49a which requires transmission of manifest information to Customs for passenger flights.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 200.

Estimated Burden Hours Per Respondent: 10 seconds.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 2,380 hours.

Clearance Officer: Tracey Denning, U.S. Customs Service, Information Services Branch, Ronald Reagan Building, 1300 Pennsylvania Avenue, NW., Room 3.2.C, Washington, DC 20229, (202) 927-1429.

OMB Reviewer: Joseph F. Lackey, Jr., Office of Management and Budget,

Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

Mary A. Able,

Departmental Reports Management Officer.
[FR Doc. 02-15922 Filed 6-24-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 19, 2002.

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 1995, Public Law 104-13. 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.

DATES: Written comments should be received on or before July 25, 2002, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1079.

Form Number: IRS Form 9041.

Type of Review: Extension.

Title: Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns.

Description: Form 9041 is filed by estates and trusts, partnerships, and employers as an application to file their returns electronically or on magnetic media; and by software developers, service bureaus and electronic transmitters to develop auxiliary services.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 3,000.

Estimated Burden Hours Per Respondent: 18 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 900 hours.

OMB Number: 1545-1648.

Publication Number: Publication 3319.

Type of Review: Extension.

Title: Low-Income Taxpayer Clinics-2002 Grant Application Package and Guidelines.

Description: Publication 3319 outlines requirements of the IRS Low-Income Taxpayer Clinics (LITC) program and

provides instructions on how to apply for a LITC grant award.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 825.

Estimated Time For Program Sponsors: 60 hours.

Estimated Time For Student and Program Participants: 2 hours.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 6,000 hours.

OMB Number: 1545-1649.

Revenue Procedure Number: Revenue Procedure 99-21.

Type of Review: Extension.

Title: Disability Suspension.

Description: The information is needed to establish a claim that a taxpayer was financially disabled for purposes of section 6511(h) of the Internal Revenue Code (which was added by section 3203 of the Internal Revenue Service Restructuring and Reform Act of 1998). Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected to last) for a continuous period of not less than 12 months. Section 6511(h)(2)(A) requires that proof of the taxpayer's financial disability be furnished to the Internal Revenue Service.

Respondents: Individuals or households.

Estimated Number of Respondents: 48,200.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 24,100 hours.

Clearance Officer: Glenn Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.

OMB Reviewer: Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

Mary A. Able,

Departmental Reports Management Officer.
[FR Doc. 02-15983 Filed 6-24-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[CO-25-96]

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 existing final regulation, CO-25-96 (TD 8824), Limitations on Net Operating Loss Carry-Forwards and Certain Built-In Losses and Credit Following an Ownership Change of a Consolidated Group.

DATES: Written comments should be received on or before August 26, 2002, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Larnice Mack (202) 622-3179, or through the Internet (Larnice.Mack@irs.gov), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Limitations on Net Operating Loss Carryforwards and Certain Built-in Losses and Credits Following an Ownership Change of a Consolidated Group.

OMB Number: 1545-1218.
Regulation Project Number: CO-25-96.

Abstract: Section 1502 provides for the promulgation of regulations with respect to corporations that file consolidated income tax returns. Section 382 limits the amount of income that can be offset by loss carryovers and credits after an ownership change. These final regulations provide rules for applying section 382 to groups of corporations that file a consolidated return.

Current Actions: There is no change to this existing regulation.