

guidance on prompt and effective response to each type of emergency, including response guidance for emergencies involving non-typical soil conditions which may adversely affect gas migration or leak investigation effectiveness.²³

- GM 192.723: Section 1.4 (Distribution Systems: Leakage Surveys), which provides guidance on conducting special one-time surveys, when gas migration or weather-related conditions may hinder leak detection.

- GM 192.803: Section 1.2 (Definitions), which provides examples of abnormal operating conditions.

- GMA G–192–11/G–192–11A: Section 5 (Gas Leakage Control Guidelines for Natural/Petroleum Gas Systems), which provides information on leak investigation and classification. Section 5.5 is a new section which provides specific guidance for the effective emergency response and leak investigation in non-typical soil conditions.

- Determine and implement measures to reduce the risks associated with the failure of gas distribution pipeline assets as required by § 192.1007(d). These measures must include having an effective leak management program. PHMSA notes that data from DIMP risk models may help with determining whether the current leak management method is effective. In addition, gas distribution operators are encouraged to incorporate the updated ANSI/GPTC Z380.1 standard with considerations for non-typical soil conditions and special one-time leak surveys into their DIMP or incorporate other approaches to meet the requirements of 49 CFR part 192, subpart P (See DIMP FAQs, Section B.3).

- Conduct evaluations of DIMP. Section 192.1007(f) requires operators to re-evaluate their DIMP at an interval that considers the complexity of the system and the types of threats present, but not less than every five years. Operators should ensure their re-evaluation cycle is frequent enough to incorporate “new knowledge” gained from incidents, leak history, or changes in environmental conditions (including conditions discussed in this advisory). PHMSA notes through its DIMP Enforcement Guidance that “[t]he period for the evaluation of program effectiveness must be as frequent as needed to assure distribution system

integrity . . .”²⁴ and that many industry best practices and consensus standards, such as ANSI/GPTC Z380.1, use a five-year maximum interval for comprehensive program reviews to ensure the program remains effective as system knowledge evolves.

- Maintain records, for a period of at least 10 years, demonstrating compliance with requirements of 49 CFR part 192, subpart P as required by § 192.1011. Such records may include documents supporting threat identification and risk analysis. Examples include records of identified interactive threats in the operator’s system and records documenting measures implemented by the operator to reduce the risk to its pipeline system.

PHMSA notes that this advisory bulletin does not have the force and effect of law and is not meant to bind owners, operators, or the public in any way. This guidance will not be relied upon by the Department as an independent basis for affirmative enforcement action or other administrative penalty.

Issued in Washington, DC, on July 9, 2026, under authority delegated in 49 CFR 1.97.

Thomas Correll,

Associate Administrator for Pipeline Safety.

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DEPARTMENT OF TRANSPORTATION

Pipeline and Hazardous Materials Safety Administration

[Docket No. PHMSA–2017–0151]

Pipeline Safety: Information Collection Activities

AGENCY: Pipeline and Hazardous Materials Safety Administration (PHMSA), DOT.

ACTION: Notice and request for comments.

SUMMARY: In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), this notice announces that the information collection request abstracted below is being forwarded to the Office of Management and Budget (OMB) for review and comment. A **Federal Register** notice with a 60-day comment period soliciting comments on this information collection was published on January 14, 2026.

DATES: Interested persons are invited to submit comments on or before August 12, 2026.

ADDRESSES: The public is invited to submit comments regarding this information collection request, including suggestions for reducing the burden, to Office of Management and Budget (OMB), Attention: Desk Officer for the Office of the Secretary of Transportation, 725 17th Street NW, Washington, DC 20503. Comments can also be submitted electronically at www.reginfo.gov/public/do/PRAMain.

FOR FURTHER INFORMATION CONTACT: Angela Hill by email at angela.hill@dot.gov.

SUPPLEMENTARY INFORMATION:

I. Background

Title 5, Code of Federal Regulations (CFR) 1320.8(d), requires the Pipeline and Hazardous Materials Safety Administration (PHMSA) to provide interested members of the public and affected agencies with the opportunity to comment on information collection and recordkeeping requests before they are submitted to OMB for approval. In accordance with this regulation, on January 14, 2026, PHMSA published the Pipeline Safety: Class Location Change Requirements final rule (91 FR 1608) with a 60-day comment period solicitation on its intent to request OMB’s approval of the information collection request abstracted below.

During that 60-day comment period, PHMSA received a comment from the Pipeline Safety Trust (PST) regarding the proposed information collection requests associated with the final rule.¹ PST asserted that the requirement for operators to maintain traceable, verifiable, and complete (TVC) records for pressure tests and pipe materials is a pre-existing obligation under the pipeline safety regulations (PSR). Consequently, PST argued that this burden should not be duplicative under the Class Location Change Requirements final rule for operators electing to use the integrity management (IM) alternative.²

¹ PST, Comment, Docket ID PHMSA–20217–0151–0096 (Mar. 17, 2026).

² Beyond its comments about the information collection requests, in its comment PST also discussed several elements of the final rule. PHMSA conducted public comment periods on the proposed rulemaking in 2020 and 2024 before issuing the final rule on January 14, 2026. The appropriate periods for public comment and for reconsideration of the rulemaking had concluded before the comment was submitted on March 17, 2026. See 5 U.S.C. 553; 49 CFR 190.335. To the extent PST wishes to raise any of those issues pertaining to the regulatory requirements in § 192.611, it may pursue a petition for rulemaking, 49 CFR 190.331.

²³ In March 2025, NTSB issued Safety Alert, SA–098, *Natural Gas Alarms Save Lives*, noting that natural gas odorant may be stripped out if natural gas migrates through soil. See <https://www.nts.gov/Advocacy/safety-alerts/Pages/SA-098.aspx>.

²⁴ PHMSA, *Gas Distribution Pipeline Integrity Management Enforcement Guidance*, at 36 (Dec. 7, 2015), available at <https://www.phmsa.dot.gov/pipeline/enforcement/dimp-enforcement-guidance> (“DIMP Enforcement Guidance”).

PHMSA acknowledges PST's comment and agrees that TVC recordkeeping requirements are pre-existing regulatory obligations. Because these requirements are already codified in the PSR, PHMSA has revised the information collection request to remove the estimated burden for TVC recordkeeping for operators electing to use the IM alternative.

II. Summary of Impacted Collections

5 CFR 1320.8(d) requires PHMSA to provide interested members of the public and affected agencies an opportunity to comment on information collection and recordkeeping requests. The following information is provided for this information collection: (1) Title of the information collection; (2) OMB control number; (3) Current expiration date; (4) Type of request; (5) Abstract of the information collection activity; (6) Description of affected public; (7) Estimate of total annual reporting and recordkeeping burden; and (8) Frequency of collection. PHMSA will request a 3-year term of approval for, and requests comments on, the following information collection activity:

1. *Title:* Class Location Change Records.

OMB Control Number: Will Request from OMB.

Current Expiration Date: TBD.

Abstract: This mandatory information collection covers the collection of data by owners and operators of gas transmission pipeline systems in compliance with the class location change requirements of the Federal pipeline safety regulations.

Gas transmission pipeline operators who experience a change in their class location and elect to use the IM alternative must amend applicable sections of their operation and maintenance (O&M) manual(s) to incorporate the program requirements. PHMSA estimates operators will need to update O&M manuals for approximately 137 affected pipeline miles. PHMSA estimates this action to take 80 hours per mile. Operators must maintain records of all actions implemented to meet the program requirements for the life of the pipeline.

Affected Public: Owners and operators of gas transmission pipeline systems.

Annual Reporting Burden:

Total Annual Responses: 137.

Total Annual Burden Hours: 10,960.

Frequency of Collection: On occasion.

Comments are invited on:

(a) The need for the renewal of this information collection for the proper performance of the functions of the

Agency, including whether the information will have practical utility;

(b) The accuracy of the Agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected; and

(d) Ways to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques.

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended, and 49 CFR 1.48.

Issued in Washington, DC, on July 9, 2026, under authority delegated in 49 CFR 1.97.

Thomas Correll,

Associate Administrator for Pipeline Safety.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Information Returns and Related Forms, Schedules, Attachments, and Published Guidance

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before September 11, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include "OMB Control No. 1545-0108" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317-5751.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C.

3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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.

Change in Paperwork Reduction Act (PRA) Approval of Information Returns

Under the PRA, the Office of Management and Budget (OMB) assigned a control number to each "collection of information" that it reviews and approves for use by an agency. A single information collection may consist of one or more forms, recordkeeping requirements, and/or third-party disclosure requirements. Under the PRA and OMB regulations, agencies have the discretion to seek separate OMB approvals for forms, recordkeeping requirements, and third-party reporting requirements or to combine any number of forms, recordkeeping requirements, and/or third-party disclosure requirements (usually related in subject matter) under one OMB Control Number. Agency decisions on whether to group individual requirements under a single OMB Control Number or to disaggregate them and request separate OMB Control Numbers are based largely on considerations of administrative practicality.

The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates