

comments were received in response to this Notice.

Findings and Grant of Waiver

RSPA/OPS finds that Alyeska's requested waiver from § 195.424 (a) is not inconsistent with pipeline safety for the following reasons:

1. Because of its unique design, the aboveground portion of TAPS behaves differently from conventionally buried pipelines. Moving a buried pipeline during maintenance activities may impose additional stresses on the pipe. Thus, lowering the pipeline pressure prior to movement provides a safety factor and reduces the possibility of pipeline failure from overstressing the pipe. In contrast, TAPS' aboveground pipeline is placed on support structures that allow the pipeline to move freely within a design range without imposing additional stresses on the pipeline. This design feature eliminates or reduces stresses imposed on the pipeline due to thermal expansion, seismic events, or settlement of the support structures and reduces the need to reduce pressure on the pipeline.

2. The TAPS pipeline is fully restrained where it transitions between underground and aboveground sections. The point of restraint is located approximately 1,000–1,500 feet away from the transition. This is point where the pipeline begins to behave as a fully restrained underground structure. Aboveground piping is more easily monitored and is much less restrained than underground pipe. Stresses imposed on aboveground pipe in the TAPS system are resolved by allowing movement of the pipe on support structures. Therefore, it is not necessary to reduce operating pressure on aboveground sections of the TAPS pipeline during routine maintenance activities.

3. Alyeska has established maintenance procedures to ensure the safety of the aboveground portion of this pipeline. These maintenance procedures ensure that the pipeline is maintained within its safe operating design limits. Alyeska has procedures to:

- Install temporary support brackets to lift and replace the pipeline's vertical support members (VSMs);
- Calibrate the spring hangers and balance the load across the VSM;
- Adjust the brackets and re-level the anchor platforms whenever the anchor platform exceeds 2 percent;
- Reposition the anchor slide plate to return the anchor to its proper alignment; and
- Adjust the elevation of the pipe shoes to increase the flexibility of the pipeline during pipe movement.

Many of these maintenance procedures are considered "covered tasks" under 49 CFR 195.501, *Qualification of Pipeline Personnel*. All steps of a procedure are mandatory and must be followed by pipeline maintenance personnel. Maintenance crew members must be qualified on the method of applying a procedure and on how to provide notification to the Operations Control Center, the local Maintenance Coordinator, the Control Room Operator, and the nearest upstream pump station prior to performing a procedure.

Based on these findings, RSPA/OPS grants Alyeska's request for a waiver of the requirements of § 195.424(a) for the aboveground portion of TAPS. The grant of this waiver is conditioned on the following items. Alyeska must—

- Apply this waiver only to the aboveground portions of TAPS;
- Apply this waiver during instances of routine pipe movement provided the pipe movement does not increase the stresses on the pipe;
- Not apply this waiver during instances where the pipe has fallen off the pipe supports due to seismic or hydraulic events, frost jacking, or dilapidated support structures; and
- Apply this waiver only during instances whenever routine maintenance necessitates the aboveground pipe be moved laterally, longitudinally or vertically, to relieve pipe stresses and restore the pipe to its intended position.

If Alyeska does not comply with any of these requirements, or if circumstances indicate that the waiver compromises the safety of the pipeline or of people or property, RSPA/OPS reserves the right to terminate the waiver.

Authority: 49 U.S.C. 60118(c) and 49 CFR 1.53.

Issued in Washington, DC on November 10, 2004.

Stacey L. Gerard,

Associate Administrator for Pipeline Safety.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 9460 and 9477

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 Forms 9460 and 9477, Tax Forms Inventory Report.

DATES: Written comments should be received on or before January 18, 2005, to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the forms and instructions should be directed to Carol Savage at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at CAROL.A.SAVAGE@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Tax Forms Inventory Report.

OMB Number: 1545-1739.

Forms Numbers: 9460 and 9477.

Abstract: Forms 9460 and 9477 are designed to collect tax forms inventory information from banks, post offices, and libraries that distribute federal tax forms. Data is collected detailing the quantities and types of tax forms remaining at the end of the filing season. The data is combined with the shipment date for each account and used to establish forms distribution guidelines for the following year. Form 9460 is used for accounts who order forms in carton quantities, and Form 9477 is used for those who order forms in less than carton quantities.

Current Actions: There are no changes being made to the forms at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not-for-profit institutions, and the Federal government.

Estimated Number of Respondents: 14,000.

Estimated Time Per Respondent: 14 minutes.

Estimated Total Annual Burden Hours: 3,417.

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: November 8, 2004.

R. Joseph Durbala,

IRS Reports Clearance Officer.

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