

FERC Form Nos. 6, 6T, 6-Q, and 6-QT, Docket No. IC22-4-000, OMB Control Nos. 1902-0022, 1902-0314, 1902-0206, and 1902-0310

**Consolidated Supporting Statement for  
FERC Form Nos. 6 (Annual Report of Oil Pipeline Companies) and  
6-Q (Quarterly Report of Oil Pipeline Companies)**

The Federal Energy Regulatory Commission (Commission or FERC) requests that the Office of Management and Budget (OMB) approve FERC Form Nos. 6 and 6-Q for three years.<sup>1</sup> FERC Form Nos. 6T and 6-QT are temporary information collection numbers that are going to be rolled into the FERC Form Nos. 6 and 6-Q, respectively, but were used to collect the changes related to moving the FERC Form Nos. 6 and 6-Q to XBRL format in 2019. After the requirements and burden of the FERC Form Nos. 6T and 6-QT are incorporated into FERC Form Nos. 6 and 6-Q and approved by OMB, the standalone “T” OMB Control Nos. are anticipated to be retired because they will be duplicative. There are no changes to the reporting requirements for the existing information collections other than consolidating the hours and requirements for the temporary information collection numbers into the permanent forms as follows:

- 1) FERC Form No. 6 (Annual Report of Oil Pipeline Companies; OMB Control No. 1902-0022), including the requirements of the FERC Form No. 6T (OMB Control No. 1902-0314); and
- 2) FERC Form No. 6-Q (Quarterly Report of Oil Pipeline Companies; OMB Control No. 1902-0206), including the requirements of the FERC Form No. 6-QT (OMB Control No. 1902-0310).

FERC Form No. 6 is mandated in Title 18 Code of Federal Regulations (C.F.R.) § 357.2. FERC Form No. 6-Q is mandated in 18 C.F.R. § 357.4.

**A. JUSTIFICATION**

**1. CIRCUMSTANCES THAT MAKE THE COLLECTION OF INFORMATION NECESSARY**

Under the Interstate Commerce Act (ICA), (Section 20, 54 Stat. 916), the Interstate Commerce

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<sup>1</sup> For purposes of this notice, unless otherwise stated, FERC Form Nos. 6 and 6T are collectively referred to as “FERC Form No. 6,” and FERC Form Nos. 6Q and 6-QT are collectively referred to as “FERC Form No. 6Q.”

The temporary information collection number (FERC Form Nos. 6T and 6-QT) were created as a result of Docket No. RM19-12-000 that required entities to submit these forms using XBRL. The temporary numbers were used in order to submit the packages timely to OMB because other items involving the FERC Form Nos. 6 and 6-Q were pending OMB review at the same time.

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Commission (ICC) was authorized to conduct investigations and to collect and record data to the extent considered necessary or useful for the purpose of carrying out the provisions of the ICA.

In 1977, the Department of Energy Organization Act transferred the responsibility to regulate oil pipeline companies to the Commission from the ICC. In accordance with the transfer of authority, the Commission was delegated the responsibility to require oil pipelines to file annual reports of information necessary for the Commission to exercise its statutory responsibilities.<sup>2</sup> The transfer included the Form P, the predecessor to FERC Form No. 6, Annual Report of Oil Pipeline Companies.<sup>3</sup>

In 1994, the Commission addressed additional revisions to FERC Form No. 6 in Order Nos. 571 and 571-A, including a new page 700 (Annual Cost of Service).<sup>4</sup> Data collected on page 700 is the basis for determining a pipeline's cost of service and rate base, which are used in tariff filings as well as the 5-year index.

## **2. HOW, BY WHOM, AND FOR WHAT PURPOSE THE INFORMATION IS TO BE USED AND THE CONSEQUENCES OF NOT COLLECTING THE INFORMATION**

**FERC Form Nos. 6 and 6-Q.** The Commission uses the FERC Form Nos. 6 and 6-Q to gather firm specific information for oil pipeline companies. The Commission attempts to reduce the burden on industry while obtaining the data the Commission needs, by use of three different tiers that relate to the material respondents must file.

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<sup>2</sup> Section 402(b) of the Department of Energy Organization Act (DOE Act), 42 U.S.C. 7172 provides that: "[t]here are hereby transferred to, and vested in, the Commission all functions and authority of the Interstate Commerce Commission or any officer or component of such Commission where the regulatory function establishes rates or charges for the transportation of oil by pipeline or established the valuation of any such pipeline."

<sup>3</sup> The ICC developed the Form P to collect information on an annual basis to enable it to carry out its regulation of oil pipeline companies under the Interstate Commerce Act. A comprehensive review of the reporting requirements for oil pipeline companies was performed on September 21, 1982, when the Commission issued Order No. 260 revising the former ICC Form P, "Annual Report of Carriers by Pipeline" and redesignating it as FERC Form No. 6, "Annual Report of Oil Pipeline Companies." *Revision of Annual Report of Carriers by Pipeline: Form P*, Order No. 260, 47 FR 42327 (Sept. 27, 1982); FERC Stats. & Regs. [Regulations Preambles 1982-1985] ¶ 30,397 (Sept. 21, 1982).

<sup>4</sup> *Cost of Service Requirements and Filing Requirements for Oil Pipelines*, Order No. 571, FERC Stats. & Regs., Regulation Preambles Jan. 1991- June 1996 ¶ 31,006, at 31,169 (1995).

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FERC Form No. 6 has three tiers of reporting requirements:

1. Each oil pipeline carrier whose annual jurisdictional operating revenues has been \$500,000 or more for each of the three previous calendar years must file FERC Form No. 6 (18 C.F.R. § 357.2 (a)). Oil pipeline companies subject to the provisions of section 20 of the ICA must submit FERC Form No. 6-Q (18 C.F.R. § 357.4(b)). Newly established entities must use projected data to determine whether FERC Form No. 6 must be filed.
2. Oil pipeline carriers exempt from filing FERC Form No. 6 whose annual jurisdictional operating revenues have been more than \$350,000 but less than \$500,000 for each of the three previous calendar years must prepare and file page 301, “Operating Revenue Accounts (Account 600),” and page 700, “Annual Cost of Service Based Analysis Schedule,” of FERC Form No. 6. When submitting pages 301 and 700, each exempt oil pipeline carrier must include page 1 of FERC Form No. 6, the Identification and Attestation schedules (18 C.F.R. § 357.2 (a)(2)).
3. Oil pipeline carriers exempt from filing FERC Form No. 6 and page 301 and whose annual jurisdictional operating revenues were \$350,000 or less for each of the three previous calendar years must prepare and file page 700, “Annual Cost of Service Based Analysis Schedule,” of FERC Form No. 6. When submitting page 700, each exempt oil pipeline carrier must include page 1 of FERC Form No. 6, the Identification and Attestation schedules (18 C.F.R. § 357.2 (a)(3)).

The Commission uses the data in FERC Form Nos. 6 and 6-Q to perform audits and reviews on the financial condition of oil pipelines, assess energy markets, conduct oil pipeline rate proceedings and economic analysis, conduct research for use in administrative litigation, and administer the requirements of the ICA.

Furthermore, the majority of state regulatory commissions use FERC Form Nos. 6 and 6-Q and the Commission’s Uniform System of Accounts (USofA) to satisfy their reporting requirements for those companies under their jurisdiction. In addition, the public uses the data in FERC Form Nos. 6 and 6-Q to assist in monitoring rates, the financial condition of the oil pipeline industry, and in assessing energy markets.

**FERC Form No. 6.** Data from FERC Form No. 6 facilitates the calculation of the actual rate of return on equity for oil pipelines. The actual rate of return on equity is particularly useful information when evaluating a pipeline’s rates. Additionally, the Commission uses data on page 301 of FERC Form No. 6 to compute annual charges which are then assessed against oil pipeline companies to recover the Commission's annual costs as mandated by Order No. 472. The annual charges are required by Section 3401 of the Omnibus Budget Reconciliation Act of 1986.

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**FERC Form No. 6-Q.** The Commission uses the information collected in FERC Form No. 6-Q to carry out its responsibilities in implementing the statutory provisions of the ICA to include the authority to prescribe rules and regulations concerning accounts, records, and memoranda, as necessary or appropriate. Quarterly financial accounting and reporting provide necessary information concerning a company's past performance and its future prospects. Without reliable quarterly financial statements prepared in accordance with the Commission's USofA and related regulations, it would be difficult for the Commission to accurately determine the costs that relate to a particular time period, service, or line of business.

The Commission uses data from FERC Form No. 6-Q to assist in: (1) implementation of its financial audits and programs; (2) continuous review of the financial condition of regulated companies; (3) assessment of energy markets; and (4) rate proceedings and economic analyses. Financial information reported on the quarterly FERC Form No. 6-Q provides the Commission, as well as customers, investors, and others, an important tool to help identify emerging trends and issues affecting jurisdictional entities within the energy industry. It also provides timely disclosures of the impacts that new accounting standards, or changes in existing standards, have on jurisdictional entities, as well as the economic effects of significant transactions, events, and circumstances. The reporting of this information by jurisdictional entities assists the Commission in its analysis of profitability, efficiency, risk, and in its overall monitoring.

**3. DESCRIBE ANY CONSIDERATION OF THE USE OF IMPROVED TECHNOLOGY TO REDUCE BURDEN AND TECHNICAL OR LEGAL OBSTACLES TO REDUCING BURDEN.**

The forms are filed electronically in XBRL pursuant to the requirements of Order No. 859.

**4. DESCRIBE EFFORTS TO IDENTIFY DUPLICATION AND SHOW SPECIFICALLY WHY ANY SIMILAR INFORMATION ALREADY AVAILABLE CANNOT BE USED OR MODIFIED FOR USE FOR THE PURPOSE(S) DESCRIBED IN INSTRUCTION NO. 2**

Filing requirements are periodically reviewed as OMB review dates arise or as the Commission may deem necessary in carrying out its regulatory responsibilities under the Act in an effort to alleviate duplication. All Commission information collections are subject to analysis by Commission staff and are examined for redundancy. To date, the Commission has not found duplication of the data requirements.

While some jurisdictional entities may file similar financial information with the Securities and Exchange Commission (SEC), the level of detail concerning assets, liabilities, stockholders' equity, along with the revenues, expenses, gains, and losses is different for the Commission and the SEC. The financial statements filed with the SEC are on a consolidated, or parent company basis. The Commission notes that a majority of the jurisdictional entities that it regulates file

financial information with the SEC that consolidates their assets, liabilities, and profits with their parent company, or combine the regulated and unregulated operations in the reports to the SEC. While consolidation is appropriate for SEC reporting, the Commission requires more detailed information concerning the results of operations, and the financial position of each jurisdictional entity in order to meet its regulatory needs. Therefore, the Commission has required jurisdictional entities to file financial information on a jurisdictional entity level basis using a uniform system of accounts.

**5. METHODS USED TO MINIMIZE BURDEN IN COLLECTION OF INFORMATION INVOLVING SMALL ENTITIES**

The filing threshold for FERC Form No. 6 is divided into three categories, based on the annual jurisdictional operating revenues of the respondent company (see Section 2 above). Smaller companies are required to file only certain components of FERC Form No. 6. The Commission concluded that exempting a certain percentage of oil companies from filing the full FERC Form No. 6 in its entirety will not compromise its ability to gather meaningful data upon which to base its regulation of the oil pipeline industry.

**6. CONSEQUENCE TO FEDERAL PROGRAM IF COLLECTION WERE CONDUCTED LESS FREQUENTLY**

The Commission is authorized by statute to collect this information on an annual and quarterly basis. If the collection were conducted less frequently, the Commission would have difficulty performing its mandated review responsibilities with respect to the assessment of the financial conditions of oil pipeline companies. The continued use of FERC Form Nos. 6 and 6-Q ensures that the Commission has the financial, operational, and ratemaking information needed to carry out its regulatory responsibilities to monitor the oil pipeline industry.

**7. EXPLAIN ANY SPECIAL CIRCUMSTANCES RELATING TO THE INFORMATION COLLECTION**

There are no special circumstances.

**8. DESCRIBE EFFORTS TO CONSULT OUTSIDE THE AGENCY: SUMMARIZE PUBLIC COMMENTS AND THE AGENCY'S RESPONSE TO THESE COMMENTS**

The Commission published its 60-day Notice<sup>5</sup> in the Federal Register on November 24, 2021, and issued a 30-day Notice on April 1, 2022, providing the public with an opportunity to comment on the information collections. In the public notices, the Commission noted that it would be requesting a three-year extension of the public reporting burden with no change to the

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<sup>5</sup> 86 FR 67052.

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existing requirements concerning the collection of data. The Bureau of Economic Analysis (BEA) and XBRL US were the only commenters.

*BEA Comments:* BEA supports the collection of the FERC Form Nos. 6 and 6-Q data and comments that it is interested in any modifications that are made to the forms. BEA explains that it uses data from FERC Form Nos. 6 and 6-Q indirectly in estimating the U.S. Census Bureau's Construction Value Put in Place (VPIP) for oil pipeline utilities. BEA further explains that census VPIP serves as a major source data input to the national income and product account (NIPA) structures investment estimates. BEA states that NIPA estimates for electric, gas, and pipeline structures rely on the VPIP source data, and that estimates of utility industry structures investment for the BEA fixed assets accounts relies upon the NIPA structures estimates.

BEA points out that the FERC Form No. 6 is used indirectly to derive annual pipeline transportation output in the industry accounts program. Moreover, BEA highlights that data obtained by the industry accounts from the Association of Oil Pipelines "Shifts in Petroleum Transportation" report is based, in part, on this survey. Finally, BEA indicates that it currently uses the forms information indirectly through the VPIP program and through the trade association, and it is considered an indispensable data source to the NIPA estimates and industry account estimates.

*FERC Response:* The Commission finds BEA's comments regarding the usefulness of the FERC Form Nos. 6 and 6-Q to be helpful. With respect to BEA's concerns about modifications to the forms, the Commission generally does not make any changes to the data collected in the financial forms without first offering a public process by which interested parties, like BEA, may comment on any proposals to change the collection.

*XBRL US Comment:* XBRL US supports the current requirements that the FERC Form Nos. 6 and 6-Q be prepared in XBRL format. XBRL US explains that the requirement for XBRL-structured data ensures that the forms data is machine-readable data, which XBRL US believes improves the ability of the Commission to perform audits and reviews, and conduct research. XBRL US further comments that the use of XBRL also enhances the usefulness of the data for the public who rely on FERC data to monitor rates as well as the financial condition of the oil pipeline industry and the energy markets.

*FERC Response:* The Commission recognizes XBRL US's support for the requirement that filers prepare the FERC Form Nos. 6 and 6-Q in XBRL format.

## **9. EXPLAIN ANY PAYMENT OR GIFTS TO RESPONDENTS**

The Commission does not make any payments or gifts to respondents related to these collections.

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**10. DESCRIBE ANY ASSURANCE OF CONFIDENTIALITY PROVIDED TO RESPONDENTS**

The information collected in FERC Form No. 6 and 6-Q is publicly available. However, the Commission will consider specific requests for confidential treatment (e.g., Critical Energy/Electric Infrastructure Information [CEII] or non-public) to the extent permitted by law.<sup>6</sup> The Commission will review each request for confidential treatment on a case-by-case basis.

**11. PROVIDE ADDITIONAL JUSTIFICATION FOR ANY QUESTIONS OF A SENSITIVE NATURE, SUCH AS SEXUAL BEHAVIOR AND ATTITUDES, RELIGIOUS BELIEFS, AND OTHER MATTERS THAT ARE COMMONLY CONSIDERED PRIVATE**

The forms do not contain questions of a sensitive nature.

**12. ESTIMATED BURDEN OF COLLECTION OF INFORMATION**

The burden estimates below combine FERC Form Nos. 6 and 6T as well as FERC Form Nos. 6-Q and 6-QT. Due to Commission Order No. 859 and the requirement to file FERC Form Nos. 6 and 6-Q via XBRL, the burden associated with completing the FERC Form No. 6-QT is included in filing FERC Form No. 6 because the XBRL burden for quarterly reports is included in the annual report, thus, the burden calculation for FERC Form No. 6-QT is zero. The Commission instituted FERC Form Nos. 6T and 6-QT as temporary collection numbers, but those numbers are anticipated to be retired.

*Estimates of Annual Burden<sup>7</sup> and Cost:<sup>8</sup>*

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<sup>6</sup> 18 C.F.R. §§ 388.112 and 388.113. More information on the CEII definition, program and requirements is posted at <http://www.ferc.gov/legal/ceii-foia/ceii.asp>.

<sup>7</sup> “Burden” is the total time, effort, or financial resources expended by persons to generate, maintain, retain, disclose, or provide information to or for a Federal agency. For further explanation of what is included in the information collection burden, refer to 5 C.F.R. § 1320.3.

<sup>8</sup> Commission staff estimates that the industry’s skill set and cost (for wages and benefits) for completing and filing FERC Form Nos. 6 and 6-Q are comparable to the Commission’s skill set and average cost. The FERC 2021 average salary plus benefits for one FERC full-time equivalent (FTE) is \$180,703/year (or \$87.00/hour).

<b>Form 6 (OMB Control No. 1902-0022) including Form 6-T (OMB Control No. 1902-0314)</b>						
<b>Requirements</b>	<b>Number of Respondents</b>	<b>Average Annual Number of Responses per Respondent</b>	<b>Total Number of Responses</b>	<b>Average Annual Burden (Hrs.) &amp; Cost Per Response (\$)</b>	<b>Total Average Annual Burden (Hrs.) &amp; Total Annual Cost (\$)</b>	<b>Cost per Respondent (\$)</b>
	<b>1</b>	<b>2</b>	<b>(1)*(2)=(3)</b>	<b>4</b>	<b>(3)*(4)=(5)</b>	<b>(5)÷(1)</b>
Form 6	262	1	262	161 \$14,007	42,182 \$3,669,834	\$14,007
Form 6-T	262	1	262	14 \$1,218	3,668 \$319,116	\$1,218
Total (includes both Form 6 and Form 6-T)					45,850 \$3,988,950	\$15,225

<b>Form 6Q (OMB Control No. 1902-0206) including Form 6-QT (OMB Control No. 1902-0310)</b>						
<b>Requirements</b>	<b>Number of Respondents</b>	<b>Average Annual Number of Responses per Respondent</b>	<b>Total Number of Responses</b>	<b>Average Annual Burden (Hrs.) &amp; Cost Per Response (\$)</b>	<b>Total Average Annual Burden (Hrs.) &amp; Total Annual Cost (\$)</b>	<b>Cost per Respondent (\$)</b>
	<b>1</b>	<b>2</b>	<b>(1)*(2)=(3)</b>	<b>4</b>	<b>(3)*(4)=(5)</b>	<b>(5)÷(1)</b>
Form 6-Q	262	3	786	150 \$13,050	117,900 \$10,257,300	\$39,150
Form 6-QT	262	3	786	0 \$0	0 \$0	\$0
Total (includes both Form 6-Q and Form 6-QT)					117,900 \$10,257,300	\$39,150

**13. ESTIMATE OF TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

There are no capital or start-up costs related to this information collection request. All costs are related to burden hours.

**14. ESTIMATED ANNUALIZED COST TO FEDERAL GOVERNMENT**

The estimate of the cost for ‘analysis and processing of filings’ is based on salaries and benefits for professional and clerical support. This estimated cost represents staff analysis, decision-making, and review of any actual filings submitted in response to the information collections. The 1.0 FTE required to analyze and process the filings reflects technological advances that permit better tracking of staff resources. The analysis and processing of filings typically implicates both FERC Form Nos. 6 and 6-Q, and therefore we are allotting the FTE equally between the two forms.



The Paperwork Reduction Act (PRA) Administrative Cost is the average annual FERC cost associated with preparing, issuing, and submitting materials necessary to comply with the PRA for rulemakings, orders, or any other vehicle used to create, modify, extend, or discontinue an information collection. It also includes the cost of publishing the necessary notices in the Federal Register.

<b>Cost Category</b>	<b>Number of Employees (FTEs)</b>	<b>Estimated Annual Federal Cost (rounded)</b>
Analysis and Processing of filings <sup>9</sup> (0.5 FTE each for Form Nos. 6 and 6-Q)	1.0	\$180,703
PRA Administrative Cost (\$8,279 each for Form Nos. 6 and 6-Q)		\$16,558
<b>FERC Total</b> (\$87,341 each for Form Nos. 6 and 6-Q)		\$197,261

**15. REASONS FOR CHANGES IN BURDEN INCLUDING THE NEED FOR ANY INCREASE**

**FERC Form Nos. 6 and 6-Q.**

**Program Changes.** There are no program changes or changes to the reporting or recordkeeping requirements. However, since the transition to XBRL has been completed the costs of developing and implementing new processes are no longer applicable, thus those costs have been removed.

**Adjustments in Estimates.** The increase of 18 responses (from 244 to 262) for the FERC Form No. 6 and the increase of 54 responses (from 732 to 786) for the FERC Form No. 6-Q is due to normal fluctuations in the industry (e.g., companies merging, splitting, entering in to and exiting the industry).

The following table shows the current and proposed burden inventory figures for FERC Form Nos. 6 and 6-Q.

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<sup>9</sup> The cost is based on FERC’s 2021 Commission-wide average salary cost (salary plus benefits) of \$180,703 per year or \$87.00/hour.

	<b>Total Request</b>	<b>Previously Approved</b>	<b>Change due to Adjustment in Estimate</b>	<b>Change Due to Agency Discretion</b>
<b>FERC Form No. 6</b>				
Annual Number of Responses	262	244	+18	
Annual Time Burden (Hr.)	42,182	39,284	+2,898	0
Annual Cost Burden (\$)	\$0	\$0	+\$0	\$0
<b>FERC Form No. 6T</b>				
Annual Number of Responses	262	244	+18	0
Annual Time Burden (Hr.)	3,668	3,416	0	-252
Annual Cost Burden (\$)	\$0	\$799,017	\$0	-\$799,017

<b>FERC Form No. 6-Q</b>	<b>Total Request</b>	<b>Previously Approved</b>	<b>Change due to Adjustment in Estimate</b>	<b>Change Due to Agency Discretion</b>
<b>FERC Form No. 6-Q</b>				
Annual Number of Responses	786	732	+54	0
Annual Time Burden (Hr.)	117,900	109,800	+8,100	0
Annual Cost Burden (\$)	\$0	\$0	\$0	\$0
<b>FERC Form No. 6-QT</b>				
Annual Number of Responses	1	1	0	0
Annual Time Burden (Hr.)	1	1	0	0
Annual Cost Burden (\$)	\$0	\$0	\$0	\$0

The previously approved numbers in the FERC Form No. 6-QT table were placeholders used to submit the form to OMB for review in Docket No. RM19-12-000 requiring entities to submit these forms using XBRL. The quarterly filings are generally a subset of the annual filings, so the

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burden associated with the 6-QT is already incorporated into other burden numbers for FERC Form No. 6-T.

#### **16. TIME SCHEDULE FOR PUBLICATION OF DATA**

The information provided in FERC Form Nos. 6 and 6-Q is available on the FERC website (<https://www.ferc.gov/general-information-1/oil-industry-forms>). The data is collected for regulatory purposes and not for the purposes of a publication.

#### **17. DISPLAY OF THE EXPIRATION DATE**

FERC Form Nos. 6 and 6-Q display the OMB control numbers and the expiration dates. FERC provides the OMB Control Numbers of the information collections along with their expiration dates at [www.ferc.gov/information-collections](http://www.ferc.gov/information-collections).

#### **18. EXCEPTIONS TO THE CERTIFICATION STATEMENT**

There are no exceptions.