

UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

[Docket No. IC22-4-000]

COMMISSION INFORMATION COLLECTION ACTIVITIES
(FERC Form Nos. 6, 6T, 6-Q, and 6-QT);
COMMENT REQUEST; EXTENSION

(April 1, 2022)

AGENCY: Federal Energy Regulatory Commission.

ACTION: Notice of information collections and request for comments.

SUMMARY: In compliance with the requirements of the Paperwork Reduction Act of 1995 (PRA), the Federal Energy Regulatory Commission (Commission or FERC) is soliciting public comment on the currently approved information collections, FERC Form Nos. 6 and 6T (Annual Report of Oil Pipeline Companies) and 6-Q and 6-QT (Quarterly Report of Oil Pipeline Companies). The Commission published a 60-day notice in the Federal Register on November 18, 2021. The Commission received two comments.

DATES: Comments on collections of information are due **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Send written comments on FERC Form Nos. 6, 6T, 6-Q, and 6-QT to OMB through www.reginfo.gov/public/do/PRAMain, Attention: Federal Energy Regulatory Commission Desk Officer. Please identify the OMB Control Number 1902-0022 (FERC Form No. 6), 1902-0206 (FERC Form No. 6-Q), 1902-0314 (FERC Form No. 6T), and/or 1902-0310 (FERC Form No. 6-QT) in the subject line. Your comments should be sent within 30 days of publication of this notice in the Federal Register.

Please submit copies of your comments (identified by Docket No. IC22-4-000) to the Commission as noted below. Electronic filing through <http://www.ferc.gov>, is preferred.

- Electronic Filing: Documents must be filed in acceptable native applications and print-to-PDF, but not in scanned or picture format.
- For those unable to file electronically, comments may be filed by USPS mail or by hand (including courier) delivery.
 - Mail via U.S. Postal Service only, addressed to: Federal Energy Regulatory Commission, Secretary of the Commission, 888 First Street, N.E., Washington, DC 20426.
 - Hand (including courier) delivery to: Federal Energy Regulatory Commission, 12225 Wilkins Avenue, Rockville, MD 20852.

Instructions: OMB submissions must be formatted and filed in accordance with submission guidelines at www.reginfo.gov/public/do/PRAMain. Using the search function under the “Currently Under Review field,” select Federal Energy Regulatory Commission; click “submit” and select “comment” to the right of the subject collection. FERC submissions must be formatted and filed in accordance with submission guidelines at: <http://www.ferc.gov>. For user assistance, contact FERC Online Support by e-mail at ferconlinesupport@ferc.gov, or by phone at: (866) 208-3676 (toll-free).

Docket: Users interested in receiving automatic notification of activity in this docket or in viewing/downloading comments and issuances in this docket may do so at <http://www.ferc.gov>.

FOR FURTHER INFORMATION: Ellen Brown may be reached by e-mail at DataClearance@FERC.gov and telephone at (202) 502-8663.

SUPPLEMENTARY INFORMATION:¹

Titles: FERC Form Nos. 6 and 6T (Annual Report of Oil Pipeline Companies), 6-Q and 6-QT (Quarterly Report of Oil Pipeline Companies).

OMB Control Nos.: 1902-0022 (FERC Form No. 6), 1902-0206 (FERC Form No. 6-Q), 1902-0314 (FERC Form No. 6T), and 1902-0310 (FERC Form No. 6-QT).

Type of Respondent: Oil pipelines.

Type of Request: Three-year extensions of FERC Form Nos. 6, 6T, 6-Q, and 6-QT information collections with no changes to the current reporting and recordkeeping requirements.² This renewal incorporates the requirements and burden represented by the 6T and 6-QT into FERC Form Nos. 6 and 6Q, respectively. Staff anticipates that the Commission will seek to retire the 6T and 6-QT as duplicative after OMB decisions are made.

¹ Due to expiration dates in 2019 for many of the Commission's financial forms, the renewal work for several of the forms was in process or pending at OMB during the 2019 Forms Refresh rulemaking effort in Docket No. RM19-12-000. OMB can only have one OMB Control No. pending review at a time. To submit the rulemaking timely to OMB, we assigned alternate "temporary" information collection numbers (FERC Form No. 6-T and FERC Form No. 6-QT). Accordingly, FERC Form Nos. 6T and 6-QT represent the additional burden associated with final rule in RM19-12-000. *Revisions to the Filing Process for Comm'n Forms*, Order No. 859, 167 FERC ¶ 61,241 (2019).

² 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 Commission published a 60-day notice on November 18, 2021 in the Federal Register (86 FR 67052) and received comments from the Bureau of Economic Analysis (BEA) and XBRL US, Inc. (XBRL US).

FERC Form No. 6, Annual Report of Oil Pipeline Companies

In 1977, the Department of Energy Organization Act transferred to the Commission from the Interstate Commerce Commission (ICC) the responsibility to regulate oil pipeline companies. 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.³ The transfer included the ICC Form P, the predecessor to FERC Form No. 6.⁴

To reduce burden on industry, 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

³ 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."

⁴ 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 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".

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 schedule (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 schedule (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 to review 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. 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.

The Commission also 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.

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-Q, Quarterly Financial Report of Oil Pipeline Companies

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. Financial accounting and reporting provide necessary information concerning a company's past performance and its future prospects. Without reliable 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.

XBRL, Order No. 859, and FERC Form Nos. 6 and 6-Q

Previously, FERC Form Nos. 6 and 6-Q filers would transmit the information in the forms to the Commission using a software application called Visual FoxPro (VFP). This application is no longer supported by its developer, Microsoft Corporation. As a result, in April 2015, the Commission issued an order announcing its intention to replace the VFP filing format for certain Commission forms (including FERC Form Nos. 6 and 6-Q) with an eXtensible Markup Language (XML)-based filing format. On June 20, 2019, the Commission issued Order No. 859, which adopted XBRL as the standard for filing FERC Form Nos. 6 and 6-Q and certain other Commission forms.⁵

FERC Form Nos. 6 and 6-Q

⁵ *Revisions to the Filing Process for Comm'n Forms*, Order No. 859, 167 FERC ¶ 61,241 (2019).

Estimates of Annual Burden⁶ and Cost:⁷

Form 6 (OMB Control No. 1902-0022) including Form 6-T (OMB Control No. 1902-0314)						
Requirements	Number of Respondents	Average Annual Number of Responses per Respondent	Total Number of Responses	Average Annual Burden (Hrs.) & Cost Per Response (\$)	Total Average Annual Burden (Hrs.) & Total Annual Cost (\$)	Cost per Respondent (\$)
	1	2	(1)*(2)=(3)	4	(3)*(4)=(5)	(5)÷(1)
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

Form 6Q (OMB Control No. 1902-0206) including Form 6-QT (OMB Control No. 1902-0310)						
Requirements	Number of Respondents	Average Annual Number of Responses per Respondent	Total Number of Responses	Average Annual Burden (Hrs.) & Cost Per Response (\$)	Total Average Annual Burden (Hrs.) & Total Annual Cost (\$)	Cost per Respondent (\$)
	1	2	(1)*(2)=(3)	4	(3)*(4)=(5)	(5)÷(1)
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

⁶ “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 Title 5 Code of Federal Regulations 1320.3. The burden hours and costs are rounded for ease of presentation.

⁷ The cost is based on FERC’s 2021 Commission-wide average salary cost (salary plus benefits) of \$87.00/hour. The Commission staff believes the FERC FTE (full-time equivalent) average cost for wages plus benefits is representative of the corresponding cost for the industry respondents.

The quarterly filings are generally a subset of the annual filings. For this reason, the XBRL burden (“6-QT”) hours are “0” because the burden associated with the 6-QT is already incorporated into other burden numbers for FERC Form No. 6-T.

60-Day Comments

Comments:

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 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 VPIP-based 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 the trade association, and 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 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.

Abstract: Under the Interstate Commerce Act (ICA),⁸ the Commission is authorized and empowered to make investigations and to collect and record data to the extent the Commission may consider to be necessary or useful for the purpose of carrying out the provisions of the ICA. The Commission must ensure just and reasonable rates for transportation of crude oil and petroleum products by pipelines in interstate commerce.

30-Day Comments

⁸ 49 USC Part 1, Section 20, 54 Stat. 916

Comments: Comments are invited on: (1) whether the collections of information are necessary for the proper performance of the functions of the Commission, including whether the information will have practical utility; (2) the accuracy of the agency's estimates of the burden and cost of information collections, including the validity of the methodology and assumptions used; (3) ways to enhance the quality, utility, and clarity of the information collections; and (4) ways to minimize the burden of the collection of information on those who are to respond, including the use of automated collection techniques or other forms of information technology.

Kimberly D. Bose,
Secretary.