

FERC Form Nos. 6 and 6-Q, Docket No. IC25-9-000, OMB Control Nos. 1902-0022 and 1902-0206

**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. There are no changes to the reporting requirements:

- 1) FERC Form No. 6 (Annual Report of Oil Pipeline Companies; OMB Control No. 1902-0022); and
- 2) FERC Form No. 6-Q (Quarterly Report of Oil Pipeline Companies; OMB Control No. 1902-0206).

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 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.¹ The transfer included the Form P, the predecessor to FERC Form No. 6, Annual Report of Oil Pipeline Companies.²

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).³ 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.

1 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.

2 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).

3 *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).

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 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 using three different tiers that relate to the material respondents must file.

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 of 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

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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.

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 in 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 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 Notice⁴ in the Federal Register on March 26, 2025, and issued a 30-day Notice⁵ on July 7, 2025, 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 existing requirements concerning the collection of data. The Commission received no comments.

9. EXPLAIN ANY PAYMENT OR GIFTS TO RESPONDENTS

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

⁴ 90 FR 13742.

⁵ 90 FR 29862

10. DESCRIBE ANY ASSURANCE OF CONFIDENTIALITY PROVIDED TO RESPONDENTS

The information collected in FERC Form Nos. 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.⁶ 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 following tables provide the estimated annual burden and cost related to FERC Form Nos. 6 and 6-Q.

Estimates of Annual Burden⁷ and Cost:⁸

FERC Form 6: Annual Burden Estimate					
B. No. of Respondents	C. Annual No. of Responses per Respondent	D. Total No. of Responses (Column B x Column C)	E. Average Burden Hours & Cost Per Response	F. Total Annual Burden Hours & Cost (Column D x Column E)	G. Cost per Respondent (Column F ÷ Column B)
269	1	269	161 hrs. \$16,583	43,309 hrs. \$4,460,827	\$16,583

6 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>.

7 “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.

8 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 2025 average salary plus benefits for one FERC full-time equivalent (FTE) is \$103/hour. Note – the 60-day Federal Register Notice mistakenly indicated the FERC FTE average salary cost was \$104/hour. Accordingly, these tables include a minor correction from those published in the 60-day Federal Register Notice.

FERC Form 6-Q: Annual Burden Estimate					
B. No. of Respondents	C. Annual No. of Responses per Respondent	D. Total No. of Responses (Column B x Column C)	E. Average Burden Hours & Cost Per Response	F. Total Annual Burden Hours & Cost (Column D x Column E)	G. Cost per Respondent (Column F ÷ Column B)
247	3	741	150 hrs. \$15,450	111,150 hrs. \$11,448,450	\$46,350

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.

Cost Category	Number of Employees (FTEs)	Estimated Annual Federal Cost (rounded)
Analysis and Processing of filings ⁹ (0.5 FTE each for Form Nos. 6 and 6-Q)	1.0	\$214,093
PRA Administrative Cost (\$7,978 each for Form Nos. 6 and 6-Q)		\$15,956
FERC Total		\$230,049

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

⁹ The cost is based on FERC’s 2025 Commission-wide average salary cost (salary plus benefits) of \$103/hour.

Adjustments in Estimates. The increase of 7 responses (from 262 to 269) for FERC Form No. 6 and the decrease of 45 responses (from 786 to 741) for FERC Form No. 6-Q is due to normal fluctuations in the industry (e.g., companies merging, splitting, entering into and exiting the industry).

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

	Total Request	Previously Approved	Change due to Adjustment in Estimate	Change Due to Agency Discretion
FERC Form No. 6				
Annual Number of Responses	269	262	+7	
Annual Time Burden (Hr.)	43,309	42,182	+1,127	0
Annual Cost Burden (\$)	\$0	\$0	+\$0	\$0

FERC Form No. 6-Q	Total Request	Previously Approved	Change due to Adjustment in Estimate	Change Due to Agency Discretion
FERC Form No. 6-Q				
Annual Number of Responses	741	786	-45	0
Annual Time Burden (Hr.)	111,150	117,900	-6,750	0
Annual Cost Burden (\$)	\$0	\$0	\$0	\$0

16. TIME SCHEDULE FOR PUBLICATION OF DATA

The information provided in FERC Form Nos. 6 and 6-Q is available on the FERC website at <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 <https://www.ferc.gov/information-collections>.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions.