

concern, and published advisory bulletin ADB-99-03 on July 16, 1999 (64 FR 38501). That advisory identified eroding SCADA performance as a contributing factor to the accident.

Through subsequent analysis, it has become apparent that SCADA performance in general can be adversely impacted by system configuration changes, upgrades, or modifications to critical databases. There are several ways that pipeline owners and operators can reduce the risk of such conditions:

(1) Ensure that personnel assigned to these duties are adequately skilled in the maintenance and upgrading of the SCADA system configuration and critical databases.

(2) Know what critical metrics can be monitored that provide thorough and representative measures of system performance during testing and after the changes are implemented.

(3) Consider making the changes first on an isolated, off-line, or development workstation or processor, to test the effect of the changes prior to moving the work into the production environment.

(4) Recognize that the use of off-line or development workstations/servers to test impending changes can be valuable, but probably does not fully represent timing, load, and other factors present in the production environment.

(5) Know the limits and bounds of the testing regime, so that adequate and targeted vigilance may be applied during final testing and after initial implementation into the production environment.

(6) Coordinate significant and non-routine SCADA system modifications with pipeline controller operating personnel, so that revisions are implemented and tested at times when no significant changes to pipeline operations are anticipated.

Although NTSB Recommendation P-02-05 called only for an advisory bulletin, RSPA/OPS has taken additional actions to improve SCADA and controller operations and our inspection process. RSPA/OPS has initiated a study on the safety evaluation of pipeline SCADA technology. In early 2004, RSPA/OPS will revise its SCADA inspection protocols. Later in 2004, RSPA/OPS will begin development of a new, multi-tiered approach to inspection of SCADA systems.

RSPA/OPS has also initiated a study of Controller Certification in compliance with Section 13(b) of the Pipeline Safety Improvement Act of 2002. Section 13(b) of the Pipeline Safety Improvement Act of 2002 (PSIA), directs the Secretary of Transportation to develop tests and other requirements for certifying the

qualifications of individuals who operate computer-based systems for controlling the operations of pipelines. The RSPA/OPS project team is evaluating current operator personnel qualification practices for pipeline controllers in collaboration with a study team sponsored by the gas and hazardous liquid industry. RSPA/OPS will develop an approach to certification programs and will undertake pilot testing. Through research and pilot program evaluations, RSPA/OPS will determine the best combination of prescriptive and performance-based requirements that should be considered as certification criteria for pipeline controllers.

Issued in Washington, DC on December 17, 2003.

**Stacey L. Gerard,**

*Associate Administrator for Pipeline Safety.*

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**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8453-S

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8453-S, S Corporation Declaration and Signature for Electronic Filing.

**DATES:** Written comments should be received on or before February 23, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Robert M. Coar, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** S Corporation Declaration and Signature for Electronic Filing.

**OMB Number:** 1545-1867.

**Form Number:** 8453-S.

**Abstract:** Form 8453-S is necessary to enable the electronic filing of Form 1120S U.S. Income Tax Return for an S Corporation. The form is created to meet the stated Congressional policy that paperless filing is the preferred and most convenient means of filing Federal tax and information returns.

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

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Businesses or other for-profit organizations.

**Estimated Number of Respondents:** 2,500,000.

**Estimated Time Per Respondent:** 7 hours, 1 minute.

**Estimated Total Annual Burden Hours:** 17,550,000.

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: December 17, 2003.

**Robert M. Coar,**

*IRS Reports Clearance Officer.*

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