in the United States Court of Appeals for the District of Columbia or in the Court of Appeals for the United States for the circuit in which the petitioner resides or has its principal place of business, within 60 days after the determination becomes final. 49 U.S.C. 5127(a).

Preemption determinations do not address issues of preemption arising under the Commerce Clause, the Fifth Amendment or other provisions of the Constitution, or statutes other than the Federal hazardous material transportation law unless it is necessary to do so in order to determine whether a requirement is authorized by another Federal law, or whether a fee is ''fair'' within the meaning of 49 U.S.C. 5125(f)(1). A State, local or Indian tribe requirement is not authorized by another Federal law merely because it is not preempted by another Federal statute. *Colorado Pub. Util. Comm'n* v. *Harmon,* above, 951 F.2d at 1581 n.10.

In making preemption determinations under 49 U.S.C. 5125(d), PHMSA is guided by the principles and policies set forth in Executive Order No. 13132, entitled ''Federalism'' (64 FR 43255 (Aug. 10, 1999)), and the President's May 20, 2009 memorandum on ''Preemption'' (74 FR 24693 (May 22, 2009)). Section 4(a) of that Executive Order authorizes preemption of State laws only when a statute contains an express preemption provision, there is other clear evidence Congress intended to preempt State law, or the exercise of State authority directly conflicts with the exercise of Federal authority. The President's May 20, 2009 memorandum sets forth the policy ''that preemption of State law by executive departments and agencies should be undertaken only with full consideration of the legitimate prerogatives of the States and with a sufficient legal basis for preemption.'' Section 5125 contains express preemption provisions, which PHMSA has implemented through its regulations.

IV. Public Comments

All comments should be directed to whether 49 U.S.C. 5125 preempts the State of Washington's rules relating to the volatility of crude oil received in the state. Comments should specifically address the preemption criteria discussed in Part II above.

Issued in Washington, DC, on July 18, 2019.

Paul J. Roberti,

Chief Counsel.

[FR Doc. 2019–15675 Filed 7–23–19; 8:45 am]

BILLING CODE 4909–60–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 4506–T and 4506–C

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, 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. Currently, the IRS is soliciting comments concerning Form 4506–T, Request for Transcript of Return and 4506–C, IVES Request for Transcript of Tax Return.

DATES: Written comments should be received on or before September 23, 2019 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 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 Laurie Brimmer, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at 202 317 5756, or through the internet, at *Laurie.E.Brimmer@irs.gov.*

SUPPLEMENTARY INFORMATION:

Title: Request for Transcript of Tax Return and IVES Request for Transcript of Tax Return.

OMB Number: 1545–1872.

Form Number: Form 4506–T and 4506–C.

Abstract: Internal Revenue Code section 7513 allows taxpayers to request a copy of a tax return or related products. Form 4506–T is used to request all products except copies of returns. The information provided will be used to search the taxpayers account and provide the requested information and to ensure that the requestor is the taxpayer or someone authorized by the taxpayer to obtain the documents requested. Form 4506–C is used to permit the cleared and vetted Income Verification Express Service (IVES) participants to request tax return information on the behalf of the authorizing taxpayer.

Current Actions: Previously the Form 4506–T (or 4506–TEZ–OMB number 1545–2154) was used by both the Return and Income Verification system (RAIVS) respondents and IVES Income Verification Express Service (IVES) respondents to order a tax transcript. In effort to protect taxpayer information, IRS implemented a policy change for the Form 4506 series to no longer mail tax transcripts to third parties that have not been vetted through the agency and as a result eliminating line 5a from Form 4506–T.

Since the IVES customer base are third party clients that are fully vetted to receive Taxpayer transcripts, and could no longer use Form 4506–T, IRS implemented a separate f4506–C to service this customer base. The new 4506–C will permit the cleared and vetted IVES clients to request tax return information on the behalf of the authorizing taxpayer.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, farms, and Federal, state, local, or tribal governments.

Form 4506–T

Estimated Number of Respondents: 263,857.

Estimated Time per Respondent: 46 minutes (.77 hours).

Estimated Total Annual Burden Hours: 203,169.

Form 4506–C

Estimated Number of Respondents: 18,000,000.

Estimated Time per Respondent: 42 minutes (.70 hours).

Estimated Total Annual Burden Hours: 12,600,000.

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: July 18, 2019.

Laurie Brimmer,

Senior Tax Analyst.

[FR Doc. 2019–15705 Filed 7–23–19; 8:45 am]

BILLING CODE 4830–01–P