

acquisition of control of a rail carrier by a person that is not a rail carrier but that controls any number of rail carriers. Under 49 U.S.C. 10502(a), however, the Board shall, to the maximum extent consistent with U.S. Code Title 49, subtitle IV, part A, exempt a transaction from regulation if it finds that (1) regulation is not necessary to carry out the rail transportation policy (RTP) of 49 U.S.C. 10101, and (2) either (a) the transaction or service is limited in scope, or (b) regulation is not needed to protect shippers from the abuse of market power.

In this case, an exemption from the prior approval requirements of 49 U.S.C. 11323–25 is consistent with the standards of 49 U.S.C. 10502. Detailed scrutiny of the proposed transaction through an application for review and approval under sections 11323–25 is not necessary to carry out the RTP. An exemption would promote the RTP by minimizing the need for federal regulatory control over the proposed transaction, 49 U.S.C. 10101(2); ensuring the continuation of a sound rail transportation system that would continue to meet the needs of the public, 49 U.S.C. 10101(4); fostering sound economic conditions in transportation, 49 U.S.C. 10101(5); reducing regulatory barriers to entry into and exit from the industry, 49 U.S.C. 10101(7); encouraging efficient management of railroads, 49 U.S.C. 10101(9); and providing for the expeditious resolution of this proceeding, 49 U.S.C. 10101(15). Other aspects of the RTP would not be adversely affected.

Regulation of the transaction is not needed to protect shippers from an abuse of market power.⁵ MDDE and DCR do not serve common industries where they connect at Townsend, Seaford, and Frankford. (Pet. 8.) Further, the common control of MDDE and DCR would not reduce competitive options for shippers, as all MDDE traffic currently moves over DCR's line and would continue to do so following Carload's acquisition of MDDE. (*Id.* at 5, 8.) Indeed, because DCR is MDDE's "sole physical link" to the remainder of the interstate rail network, there is no risk that Carload may foreclose interchange between MDDE and other connecting carriers. (*Id.* at 3, 8 n.12; *see also id.*, Ex. A (showing MDDE interchanges).) Shippers may also benefit from improved coordination between MDDE and DCR. Moreover, no shipper (or any other entity) has

objected to the proposed control transaction. Nevertheless, to ensure that the shippers are informed of our action, we will require Carload to serve a copy of this decision on all shippers on the Centreville/Chesterton, Seaford, and Snow Hill North Lines and certify to the Board that it has done so within five days of the service date of this decision.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a carrier of its statutory obligation to protect the interests of employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Therefore, because all the carriers involved in the proposed transaction are Class III carriers, the Board may not impose labor protective conditions.

The control transaction is exempt from environmental reporting requirements under 49 CFR 1105.6(c)(1)(i) because it will not result in any significant change in carrier operations. Similarly, the transaction is exempt from the historic reporting requirements under 49 CFR 1105.8(b)(3) because it will not substantially change the level of maintenance of railroad properties.

As indicated above, Carload seeks to be able to consummate this transaction and other related transactions together by no later than January 31, 2025. The Board finds that Carload's request is reasonable. Accordingly, the effective date of the exemption will be January 31, 2025. *See* 49 CFR 1121.4(e) ("Unless otherwise specified in the decision, an exemption generally will be effective 30 days from the service date of the decision."). Petitions for stay must be filed by January 16, 2025. Petitions to reopen will be due by January 27, 2025.

It is ordered:

1. Under 49 U.S.C. 10502, the Board exempts from the prior approval requirements of 49 U.S.C. 11323–25 Carload's acquisition of control of MDDE through the purchase of the outstanding equity shares in MDDE from Old Line.

2. Notice of the exemption will be published in the **Federal Register**.

3. Carload shall serve a copy of the decision on all shippers on the Centreville/Chesterton, Seaford, and Snow Hill North Lines and certify to the Board that it has done so, by January 7, 2025.

4. The exemption will become effective on January 31, 2025. Petitions for stay must be filed by January 16, 2025. Petitions to reopen must be filed by January 27, 2025.

Decided: December 31, 2024.

By the Board, Board Members Fuchs, Hedlund, Primus, and Schultz.

Zantori Dickerson,

Clearance Clerk.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before February 6, 2025 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Melody Braswell by emailing PRA@treasury.gov, calling (202) 622–1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* United States Gift (and Generation-Skipping Transfer) Tax Return.

OMB Number: 1545–0020.

Form Number: Form 709, 709–NA.

Abstract: Form 709 is used by individuals to report transfers subject to the gift and generation-skipping transfer taxes and to compute these taxes. The IRS uses the information to collect and enforce these taxes, to verify that the taxes are properly computed, and to compute the tax base for the estate tax. Form 709–NA is used to report certain transfers by a nonresident not a citizen

⁵ Given this finding, the Board need not determine whether the transaction is limited in scope. *See* 49 U.S.C. 10502(a).

of the United States that are subject to the Federal gift tax and certain generation-skipping transfer (GST) taxes and to figure the tax due, if any, on those transfers. The Form 709-NA is also used to allocate the lifetime GST exemption to property transferred during a transferor's lifetime.

Current Actions: This collection is being revised to include Form 709-NA.

Type of Review: Revision to previously approved collection.

Affected Public: Individuals and household.

Estimated Number of Responses: 225,530.

Estimated Time per Respondent: 6 hours, 12 minutes.

Estimated Total Annual Burden Hours: 1,398,286.

2. *Title:* Declarations and Authorizations for Electronic Filing.

OMB Number: 1545-0967.

Form Number: 8453-EG, 8453-WH, 8879-EG, and 8879-WH.

Abstract: The IRS is actively engaged in encouraging e-filing and electronic documentation. The Form 8453 series is used to authenticate the electronically filed tax return, authorize the electronic return originator (ERO) or intermediate service provider (ISP) to transmit the return, and provide the taxpayer's consent to authorize electronic funds withdrawal for payment of taxes owed. The Form 8879 series is used to authorize the taxpayer and ERO to sign the return using a personal identification number (PIN) and consent to an electronic funds withdrawal.

Current Actions: There is a change to the existing collection. Forms 8453-EG and 8879-EG are new forms developed for United States Gift (and Generation-Skipping Transfer) Tax Return.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, and Business or other for-profit organizations.

Estimated Number of Responses: 226,400.

Estimated Time per Respondent: 1.99 hours.

Estimated Total Annual Burden Hours: 450,520.

Authority: 44 U.S.C. 3501 *et seq.*

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0016]

Agency Information Collection

Activity: Claim for Disability Insurance Benefits, Government Life Insurance

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice. **DATES:** Comments must be received on or before March 10, 2025.

ADDRESSES: Comments must be submitted through www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

Program-Specific information: Nancy Kessinger, 202-461-8900, nancy.kessinger@va.gov.

VA PRA information: Maribel Aponte, 202-461-8900, vacopaperworkreduct@va.gov.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is

being made pursuant to section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: Claim for Disability Insurance Benefits, Government Life Insurance—VA Form 29-357.

OMB Control No.: 2900-0016. <https://www.reginfo.gov/public/do/PRAsearch> (Once at this link, you can enter the OMB Control Number to find the historical versions of this Information Collection).

Type of Review: Extension of a currently approved collection.

Abstract: This form is used by the policyholder to claim disability insurance benefits on S-DVI, NSLI and USGLI policies. The information requested is authorized by law, 38 U.S.C. 1912, 1915, 1922, 1942 and 1948.

Affected Public: Individuals and households.

Estimated Annual Burden: 14,175 hours.

Estimated Average Burden per Respondent: 1 hour and 45 minutes.

Frequency of Response: Once.

Estimated Number of Respondents: 8,100.

Authority: 44 U.S.C. 3501 *et seq.*

Dorothy Glasgow,

VA PRA Clearance Officer (Alt.), Office of Enterprise and Integration/Data Governance Analytics, Department of Veterans Affairs.

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