

continued rail service has been received, this exemption will be effective on March 20, 2025, unless stayed pending reconsideration.<sup>4</sup> Petitions to stay that do not involve environmental issues and formal expressions of intent to file an OFA to subsidize continued rail service under 49 CFR 1152.27(c)(2)<sup>5</sup> must be filed by February 28, 2025.<sup>6</sup> Petitions for reconsideration must be filed by March 10, 2025.

All pleadings, referring to Docket No. AB 1342X, must be filed with the Surface Transportation Board via e-filing on the Board's website or in writing addressed to 395 E Street SW, Washington, DC 20423-0001. Additionally, a copy of each pleading filed with Board must be sent to ALM's representative, Justin J. Marks, Clark Hill PLC, 1001 Pennsylvania Ave. NW, Suite 1300 South, Washington, DC 20004.

If the verified notice contains false or misleading information, the exemption is void ab initio.

Board decisions and notices are available at [www.stb.gov](http://www.stb.gov).

Decided: February 12, 2025.

By the Board, Mai T. Dinh, Director, Office of Proceedings.

**Stefan Rice,**

*Clearance Clerk.*

[FR Doc. 2025-02725 Filed 2-14-25; 8:45 am]

**BILLING CODE 4915-01-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection: Comment Request for Information Returns Application for Transmitter Control Code**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and

indicating the intent to file an OFA for subsidy and demonstrating that they are preliminarily financially responsible. See 49 CFR 1152.27(c)(2)(i).

<sup>4</sup> ALM states that it intends to consummate its discontinuance of service on or after March 31, 2025.

<sup>5</sup> The filing fee for OFAs can be found at 49 CFR 1002.2(f)(25).

<sup>6</sup> Because this is a discontinuance proceeding and not an abandonment, interim trail use/rail banking and public use conditions are not appropriate. Because there will be an environmental review during abandonment, this discontinuance does not require environmental review.

other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning, Information Returns (IR) application for Transmitter Control Code (TCC).

**DATES:** Written comments should be received on or before April 21, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include "OMB Number 1545-0387-IR Application for TCC" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Information Returns (IR) Application for Transmitter Control Code (TCC).

*OMB Number:* 1545-0387.

*Publication Number:* 5911.

*Abstract:* The IR Application for TCC is used to request authorization to participate in electronic filing of Information Returns through the Filing of Information Returns Electronically (FIRE) System. Approved applicants will be assigned a Transmitter Control Code (TCC), which is a 5-digit alpha numeric code that identifies the business transmitting the electronic returns. Publication 5911 provides a tutorial of the application and includes information about who can apply and how to use the application.

*Current Actions:* The IRS has obsoleted the Form 4419 and now collects the information via the IR Application for TCC.

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

*Affected Public:* Business or other for-profit organizations, non-profit institutions, and Federal, State, local, or tribal governments.

*Estimated Number of Respondents:* 34,808.

*Estimated Time per Respondent:* 20 minutes.

*Estimated Total Annual Burden Hours:* 11,487.

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. Comments will be 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 has 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 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: February 10, 2025.

**Molly J. Stasko,**

*Senior Tax Analyst.*

[FR Doc. 2025-02671 Filed 2-14-25; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 712**

**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 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 712, *Life Insurance Statement*.

**DATES:** Written comments should be received on or before April 21, 2025 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed

information collection should be sent within 60 days of publication of this notice to [omb.unit@irs.gov](mailto:omb.unit@irs.gov). Please include, “OMB Number: 1545–0022—Public Comment Request Notice” in the Subject line. Requests for additional information or copies of this collection can be directed to Ronald J. Durbala, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Life Insurance Statement.

*OMB Number:* 1545–0022.

*Project Number:* Form 712.

*Abstract:* Form 712 provides taxpayers and the IRS with information to determine if insurance on the decedent’s life is includible in the gross estate and to determine the value of the policy for estate and gift tax purposes. The tax is based on the value of the life insurance policy.

*Current Actions:* There is no change to the form previously approved by OMB. However, updates to burden calculations will result in an increase of 332,400 burden hours. This form is being submitted for renewal purposes.

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

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

*Estimated Number of Respondents:* 60,000.

*Estimated Time per Respondent:* 24 hrs. 13 min.

*Estimated Total Annual Burden Hours:* 1,452,600.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: February 11, 2025.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2025–02672 Filed 2–14–25; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 13768**

**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 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 the burden related to Form 13768, “Electronic Tax Administration Advisory Committee Membership Application”.

**DATES:** Written comments should be received on or before April 21, 2025 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 60 days of publication of this notice to [omb.unit@irs.gov](mailto:omb.unit@irs.gov). Please include, “OMB Number: 1545–2231—Public Comment Request Notice” in the Subject line. Requests for additional information or copies of this collection can be directed to Ronald J. Durbala, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Electronic Tax Administration Advisory Committee Membership Application.

*OMB Number:* 1545–2231.

*Project Number:* Form 13768.

*Abstract:* The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC’s responsibilities involve researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

*Current Actions:* There is no change in the form previously approved by OMB. However, updates in the burden calculations will increase the estimated annual burden by 13 hours. This form is being submitted for renewal purposes only.

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

*Affected Public:* Businesses and other for-profit organizations, and individuals.

*Estimated Number of Respondents:* 40.

*Estimated Time per Respondent:* 1 hr., 30 min.

*Estimated Total Annual Burden Hours:* 60.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and