

1998 (112 Stat. 2681, *et seq.*; 22 U.S.C. 6501 note, *et seq.*), Delegation of Authority No. 234 of October 1, 1999, Delegation of Authority No. 236–3 of August 28, 2000, and Delegation of Authority No. 574 of March 4, 2025.

Mary C. Miner,

Managing Director for Professional and Cultural Exchanges, Bureau of Educational and Cultural Affairs, Department of State.

[FR Doc. 2025–04418 Filed 3–17–25; 8:45 am]

BILLING CODE 4710–05–P

SURFACE TRANSPORTATION BOARD

[Docket No. FD 36823; Docket No. FD 36824]

Macquarie Infrastructure Partners V GP, LLC, et al.—Continuance in Control—North Florida Industrial Railroad, LLC; North Florida Industrial Railroad, LLC—Lease and Operation Exemption—Rail Line in Columbia County, Fla.

By petition filed on January 7, 2025, in *Macquarie Infrastructure Partners V GP, LLC—Continuance in Control—North Florida Industrial Railroad, LLC*, Docket No. FD 36823, Macquarie Infrastructure Partners V GP, LLC (MIP GP), for the benefit of the Macquarie Infrastructure Partners V fund vehicle (MIP V); MIP V Rail, LLC (MIP Rail); Pinsly Holdco, LLC; and Pinsly Railroad Company, LLC (Pinsly), all non-carriers (together, Petitioners), seeks an exemption under 49 U.S.C. 10502 from the prior approval requirements of 49 U.S.C. 11323 to continue in control of North Florida Industrial Railroad, LLC (NFIR), when NFIR becomes a Class III rail carrier.¹ As discussed below, the Board will grant the petition for exemption.

Background

NFIR is a noncarrier that has been organized to lease and operate 4,891 feet of track in Columbia County, Fla. (the Line), connecting the North Florida Mega Industrial Park (Park) with a rail line operated by Florida Gulf & Atlantic Railroad, LLC (FG&A). (Pet. 2–3.) NFIR is owned by Pinsly.¹

¹ These proceedings are not consolidated. A single decision is being issued for administrative purposes.

¹ According to the Petition, “Pinsly is wholly owned by Pinsly Holdco, LLC, which is wholly owned by MIP Rail, which in turn is wholly owned (indirectly) by MIP V, which is controlled by MIP GP.” (Pet. 3 n.1.) In addition to NFIR, Pinsly currently controls seven rail common carriers. (*Id.* at 3.) Those seven rail carriers are FG&A; Grenada Railroad, LLC; Camp Chase Rail, LLC; Chesapeake and Indiana Railroad, LLC; Vermilion Valley Railroad Company LLC; Pioneer Valley Railroad

In a related transaction in *North Florida Industrial Railroad, LLC—Lease and Operation Exemption—Rail Line in Columbia County, Fla.*, Docket No. FD 36824, NFIR filed a verified notice of exemption to lease and operate the Line. According to the verified notice, the Line is currently owned by Columbia County, Fla., a noncarrier, and is inactive. (Notice 2.) Notice of the exemption was served and published in the **Federal Register** on January 23, 2025 (90 FR 8088). The notice held the effective date of the exemption in abeyance pending review of the petition for exemption in Docket No. FD 36823.²

Petitioners explain that the proposed continuance in control transaction does not qualify for the class exemption under 49 CFR 1180.2(d)(2) because the Line connects with FG&A’s line at milepost 688 near Lake City, Florida.³ (Pet. 4.); *see* 49 CFR 1180.2(d)(2) (requiring that the subject line not connect with any other rail lines in the corporate family to qualify for a class exemption). Petitioners state that the transaction will only connect FG&A and NFIR; no other Pinsly railroad would interconnect with NFIR (or FG&A). (Pet. 4.) Petitioners further state that no current or future shippers will lose access or potential access to alternative rail service as a result of the transactions contemplated in the petition or related notice of exemption; instead, the transactions will ensure the availability of rail service to the Park’s customers. (*Id.*)

In support of their petition, Petitioners state that a full review of the continuance in control transaction is not needed to carry out the Rail Transportation Policy (RTP) of 49 U.S.C. 10101. (Pet. 5.) Specifically, Petitioners assert that their continuance in control of NFIR will either advance or have no effect on each of the RTP factors. (*Id.* at 6–10.) They argue that granting the petition for exemption will facilitate rail service to new customers, thereby expanding their transportation options; save Petitioners from having to incur the expense of filing a full application; save the Board from having to devote time and resources to considering a full application; and enable NFIR to benefit from Pinsly’s operational expertise and experience. (*Id.*) Petitioners further state

Company, LLC; and Hondo Railway, LLC. (*Id.* at 3–4.)

² On February 12, 2025, Steven Connolly filed a letter in Docket No. FD 36824. Mr. Connolly’s letter was addressed to U.S. Representative Kat Cammack requesting her office’s assistance in expediting these proceedings.

³ Although the petition states that the connection will be located at milepost “888,” (Pet. 4), the maps attached to the notice show the milepost as being 688. (Pet., Ex. 1.)

that this is a “modest shortline transaction” involving less than a mile of rail track and presents no threat of an abuse of market power. (*Id.* at 5.)

Discussion and Conclusions

Under 49 U.S.C. 11323(a)(5), prior approval by the Board is required for the 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, to the maximum extent consistent with 49 U.S.C. subtitle IV part A, must exempt a transaction from regulation when it finds that (1) regulation is not necessary to carry out the RTP, and (2) either (a) the transaction 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(a). 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. Permitting Petitioners to continue in control of NFIR without having to file an application would promote the RTP by minimizing the need for federal regulatory control over the proposed transaction, 49 U.S.C. 10101(2); reducing regulatory barriers to entry into and exit from the industry, 49 U.S.C. 10101(7); and providing for the expeditious resolution of this proceeding, 49 U.S.C. 10101(15). Additionally, the transaction here will allow Petitioners—including Pinsly, an experienced rail operator—to manage the introduction of rail service to new customers, thereby 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); and encouraging efficient management of railroads, 49 U.S.C. 10101(9). Other aspects of the RTP would not be adversely affected.

Regulation of the control transaction is not needed to protect shippers from an abuse of market power.⁴ As noted, no rail service currently is provided over the Line, so NFIR’s lease and operation of the Line and Petitioners’ related continuance in control will provide shippers in the Park with a new transportation option. Additionally,

⁴ Given this finding, the Board need not determine whether the transaction is limited in scope. *See* 49 U.S.C. 10502(a).

because the Line connects only to FG&A, (see Pet., Ex. 1–A), there is no risk that FG&A may foreclose interchange with other connecting carriers or that shippers will otherwise lose access to alternative rail service as a result of the transaction. Further, no shipper (or any other entity) has objected to the proposed control transaction or NFIR's lease and operation of the line in Docket No. FD 36824.

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 of the carriers involved in the continuance in control 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.

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 Petitioners' continuance in control of NFIR when NFIR becomes a Class III rail carrier.

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

3. The continuance in control exemption in Docket No. FD 36823 will become effective on April 11, 2025. Petitions for stay must be filed by March 24, 2025. Petitions to reopen must be filed by April 1, 2025.

4. NFIR's lease and operation exemption in Docket No. FD 36824 will be effective on April 11, 2025. Petitions for stay must be filed by April 1, 2025.

Decided: March 12, 2025.

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

Eden Besera,

Clearance Clerk.

[FR Doc. 2025–04302 Filed 3–17–25; 8:45 am]

BILLING CODE 4915–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Special Projects Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Special Projects Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. This meeting will be held via teleconference.

DATES: The meeting will be held Thursday, April 10, 2025.

FOR FURTHER INFORMATION CONTACT: Kelvin Johnson at 1–888–912–1227 or 504–202–9679.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. app. (1988) that an open meeting of the Taxpayer Advocacy Panel's Special Projects Committee will be held Thursday, April 10, 2025, at 11 a.m. eastern time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Antoinette Ross. For more information please contact Kelvin Johnson at 1–888–912–1227 or 504–202–9679, or write TAP Office, 1555 Poydras Street, Suite 12 New Orleans, LA 70112 or contact us at the website: <http://www.improveirs.org>. The agenda includes a committee discussion involving new and old issues and starting a new TAP year.

Dated: March 12, 2025.

Shawn Collins,

Director, Taxpayer Advocacy Panel.

[FR Doc. 2025–04307 Filed 3–17–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel's Tax Forms and Publications Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Tax Forms and Publications Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. This meeting will be held via teleconference.

DATES: The meeting will be held Tuesday, April 8, 2025.

FOR FURTHER INFORMATION CONTACT: Ann Tabat at 1–888–912–1227 or (602) 636–9143.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. app. (1988) that a meeting of the Taxpayer Advocacy Panel's Tax Forms and Publications Project Committee will be held Tuesday, April 8, 2025, at 2 p.m. eastern time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Ann Tabat. For more information, please contact Ann Tabat at 1–888–912–1227 or (602) 636–9143, or write TAP Office, 4041 N Central Ave., Phoenix, AZ 85012 or contact us at the website: <http://www.improveirs.org>. The agenda will include new and old referrals and starting the new TAP year.

Dated: March 12, 2025.

Shawn Collins,

Director, Taxpayer Advocacy Panel

[FR Doc. 2025–04303 Filed 3–17–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Taxpayer Assistance Center Improvements Project Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Taxpayer Assistance Center Improvements Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service. This meeting will be held via teleconference.

DATES: The meeting will be held Wednesday, April 9, 2025.