

the facts do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment and a public hearing, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

Communications received by April 7, 2025 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable.

#### Privacy Act

Anyone can search the electronic form of any written communications and comments received into any of FRA's dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). Under 5 U.S.C. 553(c), DOT solicits comments from the public to inform its processes. DOT posts these comments, without edit, including any personal information the commenter provides, to [www.regulations.gov](https://www.regulations.gov), as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See also <https://www.regulations.gov/privacy-notice> for the privacy notice of [regulations.gov](https://www.regulations.gov).

Issued in Washington, DC.

**John Karl Alexy**,  
Associate Administrator for Railroad Safety,  
Chief Safety Officer.

[FR Doc. 2025-03624 Filed 3-5-25; 8:45 am]

BILLING CODE 4910-06-P

## DEPARTMENT OF TRANSPORTATION

### Federal Railroad Administration

[Docket Number FRA-2020-0023]

#### Notice of Petition for Extension of Waiver of Compliance

**AGENCY:** Federal Railroad Administration (FRA), Department of Transportation (DOT).

**ACTION:** Notice.

**SUMMARY:** This document provides the public notice that by letter dated December 5, 2024, Railtown 1897 State Historic Park (RT) petitioned FRA for an extension of relief from certain regulations concerning stenciling and reflectorization of rail cars.

**DATES:** FRA must receive comments on the petition by May 5, 2025. FRA will consider comments received after that date to the extent practicable.

#### ADDRESSES:

*Comments:* Comments related to this docket may be submitted by going to

<https://www.regulations.gov> and following the online instructions for submitting comments.

*Instructions:* All submissions must include the agency name and docket number. All comments received will be posted without change to <https://www.regulations.gov>; this includes any personal information. Please see the Privacy Act heading in the **SUPPLEMENTARY INFORMATION** section of this document for Privacy Act information related to any submitted comments or materials.

*Docket:* For access to the docket to read background documents or comments received, go to <https://www.regulations.gov> and follow the online instructions for accessing the docket.

**FOR FURTHER INFORMATION CONTACT:** John Brahaney, Railroad Safety Specialist, FRA Motive Power & Equipment Division, telephone: 202-493-6134, email: [john.brahaney@dot.gov](mailto:john.brahaney@dot.gov).

**SUPPLEMENTARY INFORMATION:** Under part 211 of title 49 Code of Federal Regulations (CFR), this document provides the public notice that by letter dated December 5, 2024, RT petitioned FRA for an extension of a special approval pursuant to 49 CFR part 215 (Railroad Freight Car Safety Standards), and to extend a waiver of compliance from certain provisions of the Federal railroad safety regulations contained at 49 CFR parts 215 and 224 (Reflectorization of Rail Freight Rolling Stock). The relevant Docket Number is FRA-2020-0023.

Specifically, RT requests to extend the previous special approval pursuant to 49 CFR 215.203, *Restricted cars*, in this docket for 2 cars (WP 17005 and SRR 323), which are more than 50 years from the dates of original construction. RT also seeks to extend relief from § 215.303, *Stenciling of restricted cars*, and part 224, to use the cars “for film and photo work” on special trains. In its petition, RT explains that the cars will not be interchanged or used in revenue freight service and that the relief will “contribute to a more positive interpretive experience for [RT’s] visitors.”

A copy of the petition, as well as any written communications concerning the petition, is available for review online at [www.regulations.gov](https://www.regulations.gov).

Interested parties are invited to participate in these proceedings by submitting written views, data, or comments. FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires

an opportunity for oral comment and a public hearing, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

Communications received by May 5, 2025 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable.

#### Privacy Act

Anyone can search the electronic form of any written communications and comments received into any of FRA's dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). Under 5 U.S.C. 553(c), DOT solicits comments from the public to inform its processes. DOT posts these comments, without edit, including any personal information the commenter provides, to [www.regulations.gov](https://www.regulations.gov), as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See also <https://www.regulations.gov/privacy-notice> for the privacy notice of [regulations.gov](https://www.regulations.gov).

Issued in Washington, DC.

**John Karl Alexy**,  
Associate Administrator for Railroad Safety,  
Chief Safety Officer.

[FR Doc. 2025-03622 Filed 3-5-25; 8:45 am]

BILLING CODE 4910-06-P

## DEPARTMENT OF TRANSPORTATION

[Docket No. DOT-OST-2024-0132]

#### Notice of Proposed Agency Information Collection Activities; Modification of Existing Information Collection

**AGENCY:** Office of the Secretary, Department of Transportation.

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

**SUMMARY:** In compliance with the Paperwork Reduction Act of 1995, this notice announces that the Information Collection Request (ICR) abstracted below is being forwarded to the Office of Management and Budget (OMB) for review and comments. A **Federal Register** Notice with a 60-day comment period soliciting comments on the following information collection was published November 26, 2024, and the comment period ended January 27, 2025. No comments were received during the open period.

**DATES:** Written comments should be submitted directly to the OMB by April 7, 2025.

**ADDRESSES:** Written comments should be submitted to the attention of the DOT/OST Desk Officer, Office of Information and Regulatory Affairs, Office of Management and Budget, Docket Library, Room 10102, 725 17th Street NW, Washington, DC 20503 or by email at [OIRA\\_submission@omb.eop.gov](mailto:OIRA_submission@omb.eop.gov) with the associated OMB Control Number 2105–0569.

**SUPPLEMENTARY INFORMATION:**

OMB Approval No. 2138–0013.

**Title:** Letter of Interest and Application Forms for the Railroad Rehabilitation and Improvement Financing and Transportation Infrastructure Financing and Innovation Act Credit Programs.

**Type of Review:** Modification of existing information collection.

**Background:** The Railroad Rehabilitation and Improvement Financing (RRIF) credit program has its origins in title V of the Railroad Revitalization and Regulatory Reform Act of 1976, 45 U.S.C. 821 *et seq.*, which authorized the Federal Railroad Administration to provide railroads certain financial assistance. This title V financing program was replaced by the RRIF program under section 7203 of the Transportation Equity Act for the 21st Century of 1998, Public Law 105–178 (1998) (TEA 21). RRIF was subsequently amended by: the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, Public Law 109–59 (2005) (SAFETEA–LU); the Rail Safety Improvement Act of 2008, Division A of Public Law 110–432; the Fixing America's Surface Transportation Act, Public Law 114–94 (2015) (FAST Act); and the Infrastructure Investment and Jobs Act, Public Law 117–58 (2021) (IIJA). All applicants for RRIF credit program assistance are required to submit a completed application. 49 U.S.C. 22403(a). The information collection activity request for the RRIF credit program letter of interest and application was most recently approved in 2021 (OMB Control Number 2105–0569). See 86 FR 33475 and 86 FR 51717.

The Transportation Infrastructure Finance and Innovation Act of 1998 (TIFIA) was enacted as part of TEA 21. The TIFIA program was subsequently amended by SAFETEA–LU, the Moving Ahead for Progress in the 21st Century Act (Pub. L. 112–141) (2012) (MAP–21), the FAST Act, and the IIJA. All applicants for TIFIA credit program assistance are required to submit a completed letter of interest (LOI) and

application. 23 U.S.C. 602(a)(1)(A). The existing information collection activity request for the TIFIA credit program letter of interest and application was most recently approved in 2021 (OMB Control Number 2105–0569). See 86 FR 33475 and 86 FR 51717.

The National Surface Transportation and Innovative Finance Bureau (referred hereafter as the Build America Bureau or the Bureau), established by the Secretary on July 20, 2016, in accordance with the FAST Act, was created to streamline and improve access to the Department's Federal credit programs, including the RRIF and TIFIA programs. The Bureau was made responsible for administering the application processes for the TIFIA and RRIF credit programs. To streamline and conform these application processes, the Bureau created a single LOI form and a single application form that can be used by applicants of either credit program. Both the LOI form and the application form have been updated to reflect efficiencies in the application process adopted by the Department, provide clarifying information, and make the forms easier for applicants to use. The Department seeks OMB approval to modify the LOI and application. The forms have also been reviewed to ensure that all information requested is necessary for the Department to properly perform its functions in administering its credit programs and updated to reflect the current statutory requirements.

The LOI asks the applicant to describe, among other things, the project and its location, purpose and cost; the proposed financial plan, the status of environmental review, and certain information regarding satisfaction of other eligibility requirements under the applicable credit program. The application serves as the official request for credit and, therefore, requires the same information required of the LOI, plus detailed information about the applicant's legal and management structure, its financial health, the revenue stream pledged to repay the loan, and other information regarding satisfaction of eligibility requirements. TIFIA and RRIF credit assistance is awarded based on a project's satisfaction of TIFIA and RRIF (as applicable) eligibility requirements. The Department is authorized to prescribe the form and contents of the LOI and application. 49 U.S.C. 22403(a) and 23 U.S.C. 601(a)(6).

**Respondents:** State and local governments, transit agencies, government-sponsored authorities, special authorities, special districts,

ports, private railroads, and certain other private entities.

**Estimated Annual Number of Respondents:** Based on the number and type of interested stakeholders that have contacted the Department about the RRIF and TIFIA programs in fiscal years (FY) 2018–2021, the Department estimates that it will receive, on an annual basis, eight (8) RRIF LOIs, twelve (12) TIFIA LOIs, eight (8) RRIF applications, and twelve (12) TIFIA applications.

**Estimated Total Annual Burden Hours:** The Department estimates that it will generally take applicants not fewer than twenty (20) person-hours to assemble a single LOI (for either credit program) and not fewer than one hundred (100) person-hours to assemble a single application (for either credit program). (Person-hour estimates provided for a RRIF application assume that the applicant will initially submit an LOI, reducing the number of person-hours spent on the application.) Based on the anticipated annual total number of respondents, the total annual hour burden of this collection for RRIF LOIs and applications is 960 and for TIFIA LOIs and applications is 1,440 hours.

**Frequency of Collection:** This information collection will occur on a rolling basis as interested entities seek RRIF or TIFIA credit assistance.

**Public Comments Invited:** The Department invites interested respondents to comment on a proposed information collection activity (summarized below) with respect to: (i) whether the information collection activities are necessary for the Department to properly execute its functions, including whether the activities will have practical utility; (ii) the accuracy of the Department's estimates of the burden of the information collection activities, including the validity of the methodology and assumptions used to determine the estimates; (iii) ways for the Department to enhance the quality, utility, and clarity of the information being collected; and (iv) ways for the Department to minimize the burden of information collection activities on the public by automated, electronic, mechanical, or other technological collection techniques or other forms of information technology (*e.g.*, permitting electronic submission of responses). See 44 U.S.C. 3506(c)(2)(A)(i)–(iv); 5 CFR 1320.8(d)(1)(i)–(iv). The Department believes that soliciting public comment will promote its efforts to reduce the administrative and paperwork burdens associated with the collection of information mandated by Federal regulations. In summary, the

Department reasons that comments received will advance three objectives: (i) reduce reporting burdens; (ii) ensure that it organizes information collection requirements in a “user friendly” format to improve the use of such information; and (iii) accurately assess the resources expended to retrieve and produce information requested. See 44 U.S.C. 3501.

**Authority:** The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; and 49 CFR 1.48.

Issued in Washington, DC.

**Morteza Farajian,**

*Executive Director, the Build America Bureau.*

[FR Doc. 2025–03588 Filed 3–5–25; 8:45 am]

**BILLING CODE 4910–9X–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Agency Collection Activities; Requesting Comments for Safe Harbor for Valuation and Mark to Market Accounting Method for Dealers Under Section 475**

**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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning renewal of the OMB approval on the Safe Harbor for Valuation and Mark to Market Accounting Method for Dealers under section 475 (TD 9328 and TD 8700).

**DATES:** Written comments should be received on or before May 5, 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 Control No. 1545–1945 (TD 9328 and TD 8700) in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, (202) 317–6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

**Title:** Safe Harbor for Valuation and Mark to Market Accounting Method for Dealers under Section 475.

**OMB Control Number:** 1545–1945.

**Regulation Project Number:** TD 9328 and TD 8700.

**Abstract:** The Treasury Decisions (TD) set forth an elective safe harbor that permits dealers in securities and dealers in commodities to elect to use the values of positions reported on certain financial statements as the fair market values of those positions for purposes of Section 475 of the Internal Revenue Code. This safe harbor is intended to reduce the compliance burden on taxpayers and to improve the administrability of the valuation requirement of Section 475 for the Internal Revenue Service (IRS). TD 8700 contains final regulations providing guidance to enable taxpayers to comply with the mark to market requirement applicable to dealers in securities.

**Current Actions:** There are no changes to these existing regulations.

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

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

**Estimated Number of Responses:** 15,708.

**Estimated Time per Respondent:** 3 hours, 19 minutes.

**Estimated Total Annual Burden Hours:** 52,182.

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: February 27, 2025.

**Molly J. Stasko,**

*Senior Tax Analyst.*

[FR Doc. 2025–03575 Filed 3–5–25; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

**[OMB Control No. 2900–0674]**

### **Agency Information Collection Activity Under OMB Review: Notice of Disagreement: Appeal to the Board of Veterans' Appeals**

**AGENCY:** Board of Veterans' Appeals, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Board of Veterans' Appeals (Board), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

**DATES:** Comments and recommendations for the proposed information collection should be sent by April 7, 2025.

**ADDRESSES:** To submit comments and recommendations for the proposed information collection, please type the following link into your browser: [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain), select “Currently under Review—Open for Public Comments”, then search the list for the information collection by Title or “OMB Control No. 2900–0674.”

**FOR FURTHER INFORMATION CONTACT:** VA PRA information: Dorothy Glasgow, 202–461–1084, [VAPRA@va.gov](mailto:VAPRA@va.gov).

#### **SUPPLEMENTARY INFORMATION:**

**Title:** Decision Review Request: Board Appeal (Notice of Disagreement) and Appeal to the Board of Veterans' Appeals, VA Form 10182 and VA Form 9.

**OMB Control Number:** 2900–0674  
<https://www.reginfo.gov/public/do/PRASearch>.

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