

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.

FOR FURTHER INFORMATION CONTACT:

Matthew O'Sullivan at 1-888-912-1227 or (510) 907-5274.

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 Taxpayer Assistance Center Improvements (TAC) Project Committee will be held Wednesday, April 9, 2025, at 1 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 Matthew O'Sullivan. For more information please contact Matthew O'Sullivan at 1-888-912-1227 or (510) 907-5274, or write TAP Office, 1301 Clay Street, Oakland, CA 94612-5217 or contact us at the website: <http://www.improveirs.org>. The agenda includes new and old issues to start out the new TAP year.

Dated: March 12, 2025.

Shawn Collins,

Director, Taxpayer Advocacy Panel.

[FR Doc. 2025-04306 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 Communications Project Committee**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Taxpayer Communications 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 Thursday, April 10, 2025.

FOR FURTHER INFORMATION CONTACT: Jose Cintron-Santiago at 1-888-912-1227 or 787-522-8607.

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 Taxpayer Communications Project Committee will be held Thursday, April 10, 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 Jose Cintron-Santiago. For more information, please contact Jose Cintron-Santiago at 1-888-912-1227 or 787-522-8607, or write TAP Office, 48 Carr 165 Suite 2000, Guaynabo, PR 00968-8000 or contact us at the website: <http://www.improveirs.org>. The agenda includes a committee discussion involving new and old issues and starting the new TAP year.

Dated: March 12, 2025.

Shawn Collins,

Director, Taxpayer Advocacy Panel.

[FR Doc. 2025-04308 Filed 3-17-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Art Advisory Panel—Notice of Closed Meeting**

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of closed meeting of Art Advisory Panel.

SUMMARY: Closed meeting of the Art Advisory Panel will be held in New York, NY or virtually via Microsoft Teams. The entire meeting will be closed.

DATES: The meeting will begin at 10:30 a.m. eastern time. The meeting will be held April 17, 2025.

ADDRESSES: The closed meeting of the Art Advisory Panel will be held at 290 Broadway—Foley Square, New York, NY 10007 or virtually via *Microsoft Teams*.

FOR FURTHER INFORMATION CONTACT: Valeria B. Farr, 400 North Eighth Street, Richmond, VA 23219. Telephone (804) 916-8941 (not a toll-free number).

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. 1009, that a closed meeting of the Art Advisory Panel will be held at 290 Broadway—Foley Square, New York, NY 10007.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this

meeting is concerned with matters listed in sections 552b(c)(3), (4), (6), and (7), of the Government in the Sunshine Act, and that the meeting will not be open to the public.

Elizabeth P. Askey,

Chief, Independent Office of Appeals.

[FR Doc. 2025-04399 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 Toll-Free Phone Lines Project Committee**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel's Toll-Free Phone Lines 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: Rosalind Matherne at 1-888-912-1227 or 202-317-4115.

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 Toll-Free Phone Lines Project Committee will be held Tuesday, April 8, 2025, at 1 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 Rosalind Matherne. For more information, please contact Rosalind Matherne at 1-888-912-1227 or 202-317-4115, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website: <http://www.improveirs.org>. The agenda includes a committee discussion new and old issues and starting the new TAP year.

Dated: March 12, 2025.

Shawn Collins,

Director, Taxpayer Advocacy Panel.

[FR Doc. 2025-04304 Filed 3-17-25; 8:45 am]

BILLING CODE 4830-01-P