

made pursuant to delegated authority on or before March 12, 2025.

It is further *ordered* that the automatic stay of delegated action pursuant to Commission Rule of Practice 431(e) is hereby discontinued.

The order disapproving the proposed rule change (File No. SR-NASDAQ-2024-016) shall remain in effect.

By the Commission.

Sherry R. Haywood,
Assistant Secretary.

[FR Doc. 2025-02758 Filed 2-18-25; 8:45 am]

BILLING CODE 8011-01-P

SURFACE TRANSPORTATION BOARD

[Docket No. FD 36834]

Kansas City West Bottoms Railroad, LLC—Operation Exemption With Interchange Commitment—Union Pacific Railroad Company

Kansas City West Bottoms Railroad, LLC (KCWB), a noncarrier, has filed a verified notice of exemption pursuant to 49 CFR 1150.31 to lease from Union Pacific Railroad Company (UP) and operate a line of railroad consisting of a track running adjacent to and parallel with UP's KC Metro Big Mary Subdivision between milepost 0.63 and milepost 1.60 in Kansas City, Jackson County, Mo., and Kansas City, Wyandotte County, Kan. (the Line).¹ KCWB will also lease and operate the adjacent State Line Yard Tracks, which it states fall under 49 U.S.C. 10906.

According to the verified notice, KCWB and UP have reached an agreement pursuant to which KCWB will lease and operate the Line.

This transaction is related to a concurrently filed verified notice of exemption in *OPSEU Pension Plan Trust Fund, Jaguar Transport Holdings, LLC, and Jaguar Rail Holdings, LLC—Continuance in Control Exemption—Kansas City West Bottoms Railroad*, Docket No. FD 36835, in which the filing parties seek to continue in control of KCWB upon KCWB's becoming a Class III rail carrier.

KCWB certifies that its projected annual revenues from this transaction will not result in it becoming a Class I or Class II rail carrier and are not expected to exceed \$5 million. KCWB

also certifies that the agreement with UP contains provisions that would limit future interchange with third-party connecting carriers. KCWB has provided additional information regarding the interchange commitment, as required by 49 CFR 1150.33(h).²

The transaction may be consummated on or after March 5, 2025, the effective date of the exemption (30 days after the verified notice was filed).

If the verified notice contains false or misleading information, the exemption is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions for stay must be filed by February 26, 2025.

All pleadings, referring to Docket No. FD 36834, must be filed with the Surface Transportation Board either via e-filing on the Board's website or in writing addressed to 395 E Street SW, Washington, DC 20423-0001. In addition, a copy of each pleading must be served on KCWB's representative, Robert A. Wimbish, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 800, Chicago, IL 60606-3208.

According to KCWB, this action is categorically excluded from environmental review under 49 CFR 1105.6(c) and from historic preservation reporting requirements under 49 CFR 1105.8(b).

Board decisions and notices are available at www.stb.gov.

Decided: February 13, 2025.

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

Regena Smith-Bernard,
Clearance Clerk.

[FR Doc. 2025-02789 Filed 2-18-25; 8:45 am]

BILLING CODE 4915-01-P

SURFACE TRANSPORTATION BOARD

[Docket No. FD 36835]

OPSEU Pension Plan Trust Fund, Jaguar Transport Holdings, LLC, and Jaguar Rail Holdings, LLC—Continuance in Control Exemption—Kansas City West Bottoms Railroad, LLC

OPSEU Pension Plan Trust Fund (OPTrust), Jaguar Transport Holdings, LLC (JTH), and Jaguar Rail Holdings, LLC (JRH), and collectively with OPTrust and JTH, Jaguar), each a noncarrier, have filed a verified notice of exemption under 49 CFR 1180.2(d)(2) to continue

in control of Kansas City West Bottoms Railroad, LLC (KCWB), upon KCWB's becoming a Class III rail carrier. The verified notice states that KCWB is a directly controlled holding of JRH, which is directly controlled by JTH, which is indirectly controlled by OPTrust. Jaguar collectively controls ten Class III rail carriers.¹

This transaction is related to a concurrently filed verified notice of exemption in *Kansas City West Bottoms Railroad, LLC—Operation Exemption with Interchange Commitment—Union Pacific Railroad Company*, Docket No. FD 36834, in which KCWB seeks Board approval to lease and operate approximately 1.25 miles of rail line owned by Union Pacific Railroad Company (UP) in Kansas City, Jackson County, Mo., and Kansas City, Wyandotte County, Kan., replacing the line's current operator, UP.

Jaguar represents that its control of KCWB upon KCWB's becoming a rail common carrier is not a transaction where: (1) KCWB would connect with any railroads in Jaguar's corporate family; (2) Jaguar plans through the continuance of control of KCWB (once KCWB becomes a common carrier) to connect KCWB to any of the railroads in Jaguar's corporate family, or to connect any of those railroads to one another; and (3) a Class I carrier is involved. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. *See* 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. However, 49 U.S.C. 11326(c) does not provide for labor protection for transactions under 49 U.S.C. 11324 and 11325 that involve only Class III rail carriers. Accordingly, because this transaction involves Class III rail carriers only, the Board may not impose labor protective conditions here.

The earliest this transaction may be consummated is March 5, 2025, the effective date of the exemption. If the verified notice contains false or misleading information, the exemption

¹ Those carriers are, and the states in which they operate, are: (1) Southwestern Railroad, Inc.—New Mexico, Texas, and Oklahoma; (2) Texas & Eastern Railroad, LLC—Texas; (3) Wyoming and Colorado Railroad, Inc. (which also does business under the name Oregon Eastern Railroad)—Oregon; (4) Missouri Eastern Railroad, LLC—Missouri; (5) Charlotte Western Railroad, LLC—North Carolina; (6) Kinston Railroad, LLC—North Carolina; (7) Waterloo Railroad, LLC—Iowa; (8) Cimarron Valley Railroad, L.C.—Kansas, Colorado, and Oklahoma; (9) Washington Eastern Railroad, LLC—Washington; and (10) West Memphis Base Railroad, L.L.C.—Arkansas.

¹ KCWB states that the Line is currently UP side track. KCWB explains that the KC Metro Big Mary Subdivision mileposts are supplied as approximate cross-references to the terminal points on the adjacent track that will serve as KCWB's main line. KCWB states that it also determined that the actual track length of KCWB's proposed main line will be roughly 1.25 miles in length, rather than the 0.97 miles suggested by strict application of the milepost cross-references.

² KCWB filed a copy of the agreement under seal with the verified notice. *See* 49 CFR 1150.33(h)(1).

is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(g) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions for stay must be filed by February 26, 2025 (at least seven days before the exemption becomes effective).

All pleadings, referring to Docket No. FD 36835, must be filed with the Surface Transportation Board either via e-filing on the Board's website or in writing addressed to 395 E Street SW, Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Jaguar's representative, Robert A. Wimbish, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 800, Chicago, IL 60606-3208.

According to Jaguar, this action is excluded from environmental review under 49 CFR 1105.6(c) and from historic preservation reporting requirements under 49 CFR 1105.8(b).

Board decisions and notices are available at www.stb.gov.

Decided: February 13, 2025.

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

Regena Smith-Bernard
Clearance Clerk.

[FR Doc. 2025-02790 Filed 2-18-25; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities: Requesting Comments on Form W-2G

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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form W-2G, Certain Gambling Winnings.

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. Include the OMB Control No. 1545-0238 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Marcus McCrary (470) 769-2001, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at marcus.w.mccrary@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Certain Gambling Winnings.

OMB Number: 1545-0238.

Form Number: Form W-2G.

Abstract: Internal Revenue Code sections 6041, 3402(q), and 3406 require payers of certain gambling winnings to withhold tax and to report the winnings to the IRS. The IRS uses the information to verify compliance with the reporting rules and to verify that the winnings are properly reported on the recipient's tax return.

Current Actions: There are changes to the existing collection to update the number of responses per the projected filings from Publication 6961.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, and not-for-profit institutions, and state, local or tribal governments.

Estimated Number of Responses: 31,114,200.

Estimated Time per Respondent: 24 minutes.

Estimated Total Annual Burden Hours: 12,445,680.

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 12, 2025.

Marcus W. McCrary,
Tax Analyst.

[FR Doc. 2025-02745 Filed 2-18-25; 8:45 am]

BILLING CODE 4830-01-P