

blocked under the relevant sanctions authority listed below.

#### Individuals:

1. GHORBANIYAN, Mohammad (a.k.a. GHORBANIAN, Mohammad; a.k.a. "EnExchanger"; a.k.a. "Ensaniyat"; a.k.a. "Ensaniyat Exchanger"), Iran; DOB 09 Mar 1987; POB Tehran, Iran; nationality Iran; website [www.enexchanger.com](http://www.enexchanger.com); Email Address [EnExchanger@gmail.com](mailto:EnExchanger@gmail.com); alt. Email Address [Ensaniyat1365@gmail.com](mailto:Ensaniyat1365@gmail.com); Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; Digital Currency Address—XBT 1AjZPMsnmpd K2Rv9KQNFmUrTXinscVro9V; Identification Number 008-046347-9 (Iran); Birth Certificate Number 32270 (Iran) (individual) [CYBER2].

2. KHORASHADIZADEH, Ali (a.k.a. "Iranvisacart"; a.k.a. "Mastercartaria"), Iran; DOB 21 Sep 1979; POB Tehran, Iran; nationality Iran; Email Address [iranvisacart@yahoo.com](mailto:iranvisacart@yahoo.com); alt. Email Address [mastercartaria@yahoo.com](mailto:mastercartaria@yahoo.com); alt. Email Address [alikhorashadi@yahoo.com](mailto:alikhorashadi@yahoo.com); alt. Email Address [toppglasses@gmail.com](mailto:toppglasses@gmail.com); alt. Email Address [iranian\\_boy5@yahoo.com](mailto:iranian_boy5@yahoo.com); Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; Digital Currency Address—XBT 149w62rY42aZBox 8fGcmqNsXUZSSStKeq8C; Passport T14553558 (Iran) issued 28 Oct 2008 expires 29 Oct 2013 (individual) [CYBER2].

Designated pursuant to section 1(a)(iii)(B) of Executive Order 13694 of April 1, 2015, "Blocking the Property of Certain Persons Engaging in Significant Malicious Cyber-Enabled Activities," as amended, (E.O. 13694) for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of an activity described in section 1(a)(ii) of E.O. 13694, namely the SamSam ransomware attacks.

Dated: November 28, 2018.

**Andrea Gacki,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2018-26216 Filed 12-3-18; 8:45 am]

BILLING CODE 4810-AL-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Tests for Determining Whether an Obligation is Principally Secured

**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 modifications of commercial mortgage loans held by a real estate mortgage investment conduit.

**DATES:** Written comments should be received on or before February 4, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Carolyn Brown, Internal Revenue Service, Room 6236, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Obligations principally secured by an interest in real property.

*OMB Number:* 1545-2110.

*Form Number:* TD 9463.

*Abstract:* This collection covers final regulations under section 1.860G-2 that expand the list of permitted loan modifications to include certain modifications that are often made to commercial mortgages. The collection of information in this regulation is in section 1.860G-2(b)(7). To establish that the 80-percent test is met at the time of modification, the servicer must obtain an appraisal or some other form of commercially reasonable valuation (the appraisal requirement). This information is required to show that modifications to mortgages permitted will not cause the modified mortgage to cease to be a qualified mortgage.

*Current Actions:* There is no change to the burden previously approved.

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

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

*Estimated Number of Respondents:* 375.

*Estimated Time Per Respondent:* 8 hrs.

*Estimated Total Annual Burden Hours:* 3,000.

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: November 27, 2018.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2018-26258 Filed 12-3-18; 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 Disclosure of Returns and Return Information to Designee of Taxpayer

**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 disclosure of returns and return information to a designee of a taxpayer.

**DATES:** Written comments should be received on or before February 4, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Carolyn Brown, Internal Revenue Service, Room 6236, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Disclosure of Returns and Return Information to Designee of Taxpayer.

*OMB Number:* 1545–1816.

*Regulation Project Number:* TD 9054, as amended by TD 9618.

*Abstract:* Under section 6103(a), returns and return information are confidential unless disclosure is otherwise authorized by the Code. Section 6103(c), as amended in 1996 by section 1207 of the Taxpayer Bill of Rights II, Public Law 104–168 (110 Stat. 1452), authorizes the IRS to disclose returns and return information to such person or persons as the taxpayer may designate in a request for or consent to disclosure, or to any other person at the taxpayer's request to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. Disclosure is permitted subject to such requirements and conditions as may be prescribed by regulations. With the amendment in 1996, Congress eliminated the longstanding requirement that disclosures to designees of the taxpayer must be pursuant to the written request or consent of the taxpayer.

*Current Actions:* There is no change to the burden previously approved.

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

*Affected Public:* Individuals or households, business or other not-for-profit institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 4,000.

*Estimated Time per Respondent:* 12 min.

*Estimated Total Annual Burden Hours:* 800.

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: November 27, 2018.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2018–26259 Filed 12–3–18; 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 8918

**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 disclosure of reportable transactions.

**DATES:** Written comments should be received on or before February 4, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Carolyn Brown, Internal Revenue Service, Room 6236, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Disclosure of reportable transactions.

*OMB Number:* 1545–0865.

*Form Number:* 8918.

*Abstract:* Internal Revenue Code (IRC) 6111 requires a sub-set of promoters called “material advisors” to disclose information about the promotion of certain types of transactions called “reportable transactions.” Material advisors to any reportable transaction must disclose certain information about the reportable transaction by filing a Form 8918 with the IRS. Material advisors who file a Form 8918 will receive a reportable transaction number from the IRS. Material advisors must provide the reportable transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor.

*Current Actions:* There is no change to the burden previously approved.

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

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

*Estimated Number of Respondents:* 350.

*Estimated Time Per Respondent:* 14 hrs., 33 min.

*Estimated Total Annual Burden Hours:* 5,096.

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