

demographic characteristics of those who currently do not have Direct Deposit and determine how best to increase usage among all groups.” 142 Cong. Rec. H4090 (daily ed. April 25, 1996).

*Current Actions:* Extension of a currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Individuals or households, Federal Government.

*Estimated Number of Respondents:* 19,500.

*Estimated Time per Respondent:* 16 minutes.

*Estimated Total Annual Burden Hours:* 5,200.

*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: 1. 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; 2. the accuracy of the agency's estimate of the burden of the collection of information; 3. ways to enhance the quality, utility, and clarity of the information to be collected; 4. 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 5. estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: September 9, 2019.

**Bruce A. Sharp,**

*Bureau Clearance Officer.*

[FR Doc. 2019–19759 Filed 9–11–19; 8:45 am]

**BILLING CODE 4810–AS–P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Notice of OFAC Sanctions Action

**AGENCY:** Office of Foreign Assets Control, Department of the Treasury.  
**ACTION:** Notice.

**SUMMARY:** The U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing an update to the identifying information of five persons currently included on OFAC's list of Specially Designated Nationals and Blocked Persons.

**DATES:** See **SUPPLEMENTARY INFORMATION** section.

**FOR FURTHER INFORMATION CONTACT:** OFAC: Associate Director for Global

Targeting, tel.: 202–622–2420; Assistant Director for Licensing, tel.: 202–622–2480; Assistant Director for Regulatory Affairs, tel.: 202–622–4855; or Assistant Director for Sanctions Compliance & Evaluation, tel.: 202–622–2490.

#### SUPPLEMENTARY INFORMATION:

##### Electronic Availability

The Specially Designated Nationals and Blocked Persons List (SDN List) and additional information concerning OFAC sanctions programs are available on OFAC's website (<https://www.treasury.gov/ofac>).

##### Notice of OFAC Action

On August 20, 2019, OFAC updated the SDN List for the following five persons, whose property and interests in property continue to be blocked under the Foreign Narcotics Kingpin Designation Act.

##### Individuals

1. BAYIK, Cemil; DOB 26 Feb 1955; alt. DOB 1951; alt. DOB 1954; POB Keban, Elazig, Turkey; alt. POB Hazar, Elazig, Turkey; citizen Turkey; Turkish Identification Number 23860719950 (Turkey) (individual) [SDNTK]
2. KALKAN, Duran (a.k.a. ERDEM, Selahattin); DOB 1954; alt. DOB 1958; POB Adana, Tufanbeyli, Turkey; alt. POB Derik, Turkey; citizen Turkey; Turkish Identification Number 18538165962 (Turkey) (individual) [SDNTK]
3. KARTAL, Remzi; DOB 5 May 1948; POB Van, Dibekozu, Turkey; citizen Turkey; Turkish Identification Number 10298480866 (Turkey) (individual) [SDNTK]
4. OK, Sabri; DOB 1958; POB Adiyaman, Turkey; citizen Turkey; Turkish Identification Number 15673320164 (Turkey) (individual) [SDNTK]
5. UZUN, Adem; DOB 7 Sep 1967; POB Kirsehir, Boztepe, Turkey; citizen Turkey; Turkish Identification Number 12203628318 (Turkey) (individual) [SDNTK]

The listings for these individuals now appear as follows:

1. BAYIK, Cemil; DOB 26 Feb 1955; alt. DOB 1951; alt. DOB 1954; POB Keban, Elazig, Turkey; alt. POB Hazar, Elazig, Turkey; citizen Turkey; Turkish Identification Number 23860719950 (Turkey) (individual) [SDNTK]
2. KALKAN, Duran (a.k.a. ERDEM, Selahattin); DOB 1954; alt. DOB 1958; POB Adana, Tufanbeyli, Turkey; alt. POB Derik, Turkey; citizen Turkey; Turkish Identification Number 18538165962 (Turkey) (individual) [SDNTK]
3. KARTAL, Remzi; DOB 5 May 1948; POB Van, Dibekozu, Turkey; citizen Turkey; Turkish Identification Number 10298480866 (Turkey) (individual) [SDNTK]

4. OK, Sabri; DOB 1958; POB Adiyaman, Turkey; citizen Turkey; Turkish Identification Number 15673320164 (Turkey) (individual) [SDNTK]
5. UZUN, Adem; DOB 7 Sep 1967; POB Kirsehir, Boztepe, Turkey; citizen Turkey; Turkish Identification Number 12203628318 (Turkey) (individual) [SDNTK]

Dated: September 6, 2019.

**Gregory T. Gatjanis,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2019–19710 Filed 9–11–19; 8:45 am]

**BILLING CODE 4810–AL–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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 regulations governing practice before the Internal Revenue Service.

**DATES:** Written comments should be received on or before November 12, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317–5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Regulations Governing Practice Before the Internal Revenue Service.

*OMB Number:* 1545–1871.

*Regulation Number:* REG–122379–02 (TD 9165).

*Abstract:* These regulations will ensure that taxpayers are provided adequate information regarding the limits of tax shelter advice that they receive, and also ensure that practitioners properly advise taxpayers of relevant information with respect to tax shelter options.

*Current Actions:* There are no changes being made to the regulation at this time.

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

*Affected Public:* Business or other for-profit organizations, and individuals or households.

*Estimated Number of Respondents:* 100,000.

*Estimated Time per Respondent:* 8 minutes.

*Estimated Total Annual Burden Hours:* 13,333 hours.

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: September 9, 2019.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2019-19800 Filed 9-11-19; 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 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons

**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 Form 1120-ND, *Return for Nuclear Decommissioning Funds and Certain Related Persons*.

**DATES:** Written comments should be received on or before November 12, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 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:* Return for Nuclear Decommissioning Funds and Certain Related Persons.

*OMB Number:* 1545-0954.

*Form Number:* 1120-ND.

*Abstract:* Form 1120-ND is filed by utilities that have nuclear power plants. These utilities set up funds to provide cash to decommission the nuclear power plant. Form 1120-ND is used to determine the tax liability and income tax that the fund must pay.

*Current Actions:* There is no change to the burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 32 hrs., 35 mins.

*Estimated Total Annual Burden Hours:* 3,259.

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: September 4, 2019.

**R. Joseph Durbala,**  
IRS Tax Analyst.

[FR Doc. 2019-19680 Filed 9-11-19; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 972

**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