

controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

17. GENT PETROL VE DIS TICARET LIMITED SIRKETI, Istinye Mah. Bostan Sok. No. 12 Sariyer, Istanbul, Turkey; No. 29 Resitpasa Deniz Bank Ust Sit. Yol Sk., Istinye, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 443806 (Turkey); Registration Number 443806-0 (Turkey); Central Registration System Number 0394-0158-3920-0015 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

18. MS ULUSLARARASI ENERJİ YATIRIM ANONİM SİRKETİ, Istinye MH. Bostan SK. N. 12 Sariyer, Istanbul, Turkey; Resitpasa Mah. Denizbank Ust Sitesi Yol Sok. No. 29 Sariyer, Istanbul 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 775555 (Turkey); Registration Number 774879-0 (Turkey); Central Registration System Number 0623-0324-8470-0010 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

19. OGC-VICTORIA HOLDING LTD (a.k.a. OIL GAS CONSULTING—VICTORIA HOLDING, LTD.), Proteas House, Floor No: 5, Limassol, Cyprus; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 29 Aug 2018; Registration Number HE 388062 (Cyprus) [SDGT] [IFSR] (Linked To: BASLAM NAKLIYAT VE DIS TICARET LTD STI).

Designated pursuant to section 1(a)(iii)(C) of Executive Order 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, BASLAM NAKLIYAT VE DIS TICARET LTD STI, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

20. PERLITE INSAAT SANAYI VE TICARET ANONİM SİRKETİ, Istinye MH. Bostan Sk. No. 12 Sariyer, Istanbul, Turkey; No. 29 Resitpasa Mah. Denizbank Ust Sitesi Yol Sok, Sariyer, Istanbul, 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 848039 (Turkey); Registration Number 846993-0 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

21. RAIN TRADE GIDA IC VE DIS TICARET LIMITED SIRKETI, Maslak Mah. Sanatkarlar Sk. Eclipse Maslak Sit. No: 2B/244, Sariyer, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 30 May 2019; Istanbul Chamber of Comm. No. 1184720 (Turkey); Registration Number 194936-5 (Turkey); Central Registration System Number 0734-1778-2910-0001 (Turkey) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

22. SAMED PETROL VE ENERJİ DIS TICARET LIMITED SIRKETİ, No: 12, Istinye Mahallesi Bostan Sokak, Sariyer, Istanbul 34460, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 475133 (Turkey); Registration Number 475133-0 (Turkey); Central Registration System Number 0742-0233-1450-0012 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

23. SOM OVERSEAS PETROLEUM ENERJİ SANAYİ VE TICARET ANONİM SİRKETİ, N: 12 Istinye Mahallesi, Bostan Sokak, Sariyer, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 807703 (Turkey); Registration Number 806779-0 (Turkey); Central Registration System Number 0773-0337-4440-0013 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

24. SOM PETROL TICARET ANONİM SİRKETİ, No: 12, Istinye Mahallesi Bostan Sokak, Sariyer, Istanbul, 34460, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Tax ID No. 0130033164 (Turkey); Istanbul Chamber of Comm. No. 429724 (Turkey); Registration Number 429724-0 (Turkey); Central Registration System Number 13003316464809 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

25. SOMAS ENERJİ SANAYİ VE TICARET ANONİM SİRKETİ, Istinye Mah. Bostan

Sok. No. 12 Sariyer, Istanbul, Turkey; Resitpasa Mah. Denizbank Ust Sitesi Yol Sok. No. 29 Sariyer, Istanbul 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 631434 (Turkey); Registration Number 631434-0 (Turkey); Central Registration System Number 0773-0324-4740-0012 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

26. TURANG TRANSİT TASİMACILIK ANONİM SİRKETİ, No: 12, Istinye Mahallesi Bostan Sokak, Sariyer, Istanbul, 34460, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Tax ID No. 8690441432 (Turkey); Istanbul Chamber of Comm. No. 685022 (Turkey); Registration Number 685022-0 (Turkey); Central Registration System Number 0869-0441-4320-0012 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

On December 8, 2022, OFAC also identified the following vessel as property in which a blocked person has an interest under the relevant sanctions authority listed below:

Vessel

1. QUEEN LUCA LPG Tanker Panama flag; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Vessel Registration Identification IMO 9102198 (vessel) [SDGT] (Linked To: ELVEGARD SHIPPING LTD).

Identified pursuant to E.O. 13224, as amended, as property in which ELVEGARD SHIPPING LTD, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended, has an interest.

Dated: December 8, 2022.

Andrea M. Gacki,

*Director, Office of Foreign Assets Control,
U.S. Department of the Treasury.*

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Guidance Regarding Deduction and Capitalization of Expenditures

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 guidance regarding deduction and capitalization of expenditures.

DATES: Written comments should be received on or before February 13, 2023 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 1545-1870 or Guidance Regarding Deduction and Capitalization of Expenditures.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (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.

SUPPLEMENTARY INFORMATION:

Title: Guidance Regarding Deduction and Capitalization of Expenditures.

OMB Number: 1545-1870.

Regulation Project Number: TD 9107.

Abstract: The information required to be retained by taxpayers will constitute enough documentation for purposes of substantiating a deduction. The information will be used by the agency on audit to determine the taxpayer's entitlement to a deduction. The respondents include taxpayers who engage in certain transactions involving the acquisition of a trade or business or an ownership interest in a legal entity.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 3,000.

Estimated Time per Respondent: 1 hour.

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: December 12, 2022.

Molly J. Stasko,

Supervisory Tax Analyst.

[FR Doc. 2022-27244 Filed 12-14-22; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; Primary Dealer Meeting Agenda

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of information collection; request for comment.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to comment on the proposed information collections

listed below, in accordance with the Paperwork Reduction Act of 1995.

DATES: Written comments must be received on or before January 17, 2023.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

Copies of the submissions may be obtained from Melody Braswell by emailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Title: Primary Dealer Meeting Agenda.

OMB Control Number: 1505-0261.

Type of Review: Extension without change of a currently approved collection.

Description: The Primary Dealer Meeting Agenda a quarterly survey sent to all primary dealers, of which there are currently 25 financial institutions. Primary dealers are trading counterparties of the Federal Reserve Bank of New York in its implementation of monetary policy. Primary dealers are also expected to have a substantial presence as a market maker for Treasury securities and bid on a pro-rata basis in all Treasury auctions.

The Treasury's mission to manage the U.S. government's finances and resources effectively includes financing the government's borrowing needs at the lowest cost over time. Treasury meets this objective by issuing debt in a regular and predictable pattern, providing transparency in its decision-making process, and seeking continuous improvements in the Treasury auction process. The risks to regular and predictable debt issuance result from unexpected changes in our borrowing requirements, changes in the demand for Treasury securities, and anything that inhibits timely sales of securities. To reduce these risks, Treasury closely monitors economic conditions, market activity, and, if necessary, responds with appropriate changes in debt issuance based on analysis and consultation with market participants, including the primary dealers through the quarterly survey and subsequent meetings.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 25.