

an agency, instrumentality, or controlled entity of the Government of North Korea or the Workers' Party of Korea.

2. CHILSONG TRADING CORPORATION (a.k.a. CH'ILSO'NG TRADING; a.k.a. CHILSONG TRADING COMPANY; a.k.a. CHILSONG TRADING CORP.; a.k.a. CHILSUNG TRADING COMPANY; a.k.a. KOREA CHILSONG TRADING CORPORATION), Pyongyang, Korea, North; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Target Type Government Entity [DPRK2].

Designated pursuant to section 1(a)(i) of E.O. 13687 for being an agency, instrumentality, or controlled entity of the Government of North Korea or the Workers' Party of Korea.

3. CONGO ACONDE SARL, 1041 avenue Ulindi, Quartier Golf, Lubumbashi, Katanga, Congo, Democratic Republic of the; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Organization Established Date 26 Feb 2018; Commercial Registry Number CD/LSH/RCCM/18-B-00029 (Congo, Democratic Republic of the) [DPRK4] (Linked To: PAK, HWA SONG).

Designated pursuant to section 1(a)(vi) of E.O. 13810 for being owned or controlled by, or to have acted or purported to act for or on behalf of, directly or indirectly, PAK HWA SONG, a person whose property and interests in property are blocked pursuant to E.O. 13810.

*Authorities:* E.O. 13687, 80 FR 819, 3 CFR, 2015 Comp., p. 259; E.O. 13810, 82 FR 44705, 3 CFR, 2017 Comp., p. 379.

Dated: February 28, 2023.

**Andrea Gacki,**

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

[FR Doc. 2023-05385 Filed 3-15-23; 8:45 am]

**BILLING CODE 4810-AL-C**

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Notice of OFAC Sanctions Actions

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

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**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing the names of one or more persons that have been placed on OFAC's Specially Designated Nationals and Blocked Persons List (SDN List) based on OFAC's determination that one or more applicable legal criteria were satisfied. All property and interests in property subject to U.S. jurisdiction of these persons are blocked, and U.S. persons are generally prohibited from engaging in transactions with them.

**DATES:** See **SUPPLEMENTARY INFORMATION** section for applicable date(s).

**FOR FURTHER INFORMATION CONTACT:** OFAC: Andrea Gacki, Director, tel.: 202-622-2420; 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 SDN List and additional information concerning OFAC sanctions programs are available on OFAC's website ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)).

**Notice of OFAC Actions**

On December 1, 2022, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following persons are blocked under the relevant sanctions authority listed below.

**BILLING CODE 4810-AL-P**

## Individuals

1. JON, Il Ho (Korean: 전일호) (a.k.a. CHON, Il Ho), Korea, North; DOB 20 Feb 1956; nationality Korea, North; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Passport PS463120423 (Korea, North) (individual) [DPRK2].

Designated pursuant to Section 1(a)(iii) of Executive Order 13687 of January 2, 2015, "Imposing Additional Sanctions With Respect To North Korea" (E.O. 13687) for being an official of the Workers' Party of Korea.

2. KIM, Su Gil (Korean: 김수길) (a.k.a. KIM, Su-kil), Korea, North; DOB 1950; nationality Korea, North; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214 (individual) [DPRK2].

Designated pursuant to Section 1(a)(iii) of E.O. 13687 for being an official of the Workers' Party of Korea.

3. YU, Jin (Korean: 유진) (a.k.a. YOO, Jin; a.k.a. YU, Chin), Korea, North; DOB 1960; nationality Korea, North; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214 (individual) [DPRK2].

Designated pursuant to Section 1(a)(iii) of E.O. 13687 for being an official of the Workers' Party of Korea.

*Authority:* E.O. 13687, 80 FR 819, 3 CFR, 2015 Comp., p. 259.

Dated: December 1, 2022.

**Andrea M. Gacki,**

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

**Editorial Note:** This document was received at the Office of the Federal Register on March 13, 2023.

[FR Doc. 2023-05383 Filed 3-15-23; 8:45 am]

**BILLING CODE 4810-AL-C**

### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Capitalization of Interest

**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 relating to the requirement to capitalize interest with respect to the production of property.

**DATES:** Written comments should be received on or before May 15, 2023 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, "OMB Number: 1545-1265—Public Comment Request Notice" in the Subject line.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Rjoseph.Durbala@irs.gov](mailto:Rjoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Capitalization of Interest.  
*OMB Number:* 1545-1265.  
*Regulation Project Number:* TD 8584.  
*Abstract:* Internal Revenue Code section 263A(f) requires taxpayers to estimate the length of the production period and total cost of tangible personal property to determine if Interest capitalization is required. This regulation requires taxpayers to maintain contemporaneous written records of production period estimates, to file a ruling request to segregate activities in applying the interest capitalization rules, and to request the consent of the Commissioner to change