

section. As part of this demonstration, for example, Q may be able to demonstrate that Q acted in a responsible manner under paragraph (d)(1) of this section by rectifying the failure (that is, the de minimis errors) within 30 days of discovery.

\* \* \* \* \*

(m) *Procedure for seeking a waiver.* In seeking an administrative determination that the failure was due to reasonable cause and not willful neglect, the filer must submit a written statement to the address provided with the notice proposing penalty assessment (for example, Notice 972CG) or the notice of penalty assessment (for example, CP15 or CP215), or as otherwise directed by the IRS in forms, instructions or publications. The statement must—

(1) State the specific provision under which the waiver is being requested, that is, paragraph (b) or under paragraphs (c)(2) through (6) or paragraph (h) of this section;

\* \* \* \* \*

(o) *Applicability dates*—(1) *In general.* Except as provided in paragraphs (o)(2) and (3) of this section, this section applies with respect to information returns required to be filed and payee statements required to be furnished on or after January 1, 2024. See 26 CFR 301.6724–1, as revised April 1, 2023, for rules applicable prior to January 1, 2024, except as provided in paragraphs (o)(2) and (3) of this section.

(2) *Paragraph (g).* Paragraph (g) of this section applies with respect to *information returns* as defined in section 6724(d)(1) required to be filed, *payee statements* as defined in section 6724(d)(2) required to be furnished, and specified information as described in section 6724(d)(3) required to be reported on or after January 1, 2024. See 26 CFR 301.6724–1(g), as revised April 1, 2023, for rules applicable prior to January 1, 2024.

(3) *Paragraph (h).* Paragraph (h) of this section applies with respect to information returns required to be filed and payee statements required to be furnished after January 4, 2017.

**Douglas W. O'Donnell,**

*Deputy Commissioner for Services and Enforcement.*

Approved: November 29, 2023.

**Lily L. Batchelder,**

*Assistant Secretary of the Treasury (Tax Policy).*

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### 31 CFR Part 525

#### Publication of Burma Sanctions Regulations Web General Licenses 3 and 4

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

**ACTION:** Publication of web general licenses.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing two general licenses (GLs) issued pursuant to the Burma Sanctions Regulations: GLs 3 and 4, each of which was previously made available on OFAC's website.

**DATES:** GLs 3 and 4 were issued on March 25, 2021. See **SUPPLEMENTARY INFORMATION** for additional relevant dates.

**FOR FURTHER INFORMATION CONTACT:** OFAC: Assistant Director for Licensing, 202–622–2480; Assistant Director for Regulatory Affairs, 202–622–4855; or Assistant Director for Compliance, 202–622–2490.

#### **SUPPLEMENTARY INFORMATION:**

##### **Electronic Availability**

This document and additional information concerning OFAC are available on OFAC's website: <https://ofac.treasury.gov>.

##### **Background**

On March 25, 2021, OFAC issued GLs 3 and 4 to authorize certain transactions otherwise prohibited by Executive Order (E.O.) 14014 of February 10, 2021, “Blocking Property With Respect to the Situation in Burma” (86 FR 9429, February 12, 2021). On June 1, 2021, OFAC incorporated the prohibitions of E.O. 14014 into the Burma Sanction Regulations, 31 CFR part 525. Each GL was made available on OFAC's website (<https://ofac.treasury.gov>) when it was issued. GL 4 is now expired. The text of these GLs is provided below.

#### **OFFICE OF FOREIGN ASSETS CONTROL**

##### **Executive Order 14014 of February 10, 2021—Blocking Property With Respect to the Situation in Burma**

##### **GENERAL LICENSE NO. 3**

##### **Certain Transactions in Support of Nongovernmental Organizations' Activities**

(a) Except as provided in paragraph (c) of this general license, all transactions and activities prohibited by Executive Order (E.O.) 14014 that are ordinarily incident and

necessary to the activities described in paragraph (b) by nongovernmental organizations are authorized, including the processing and transfer of funds; payment of taxes, fees, and import duties; and purchase or receipt of permits, licenses, or public utility services.

(b) The activities referenced in paragraph (a) of this general license are as follows:

(1) Activities to support humanitarian projects to meet basic human needs in Burma, including drought and flood relief; food, nutrition, and medicine distribution; the provision of health services; assistance for vulnerable or displaced populations, including individuals with disabilities and the elderly; and environmental programs;

(2) Activities to support democracy building in Burma, including activities to support rule of law, citizen participation, government accountability and transparency, human rights and fundamental freedoms, access to information, and civil society development projects;

(3) Activities to support education in Burma, including combating illiteracy, increasing access to education, international exchanges, and assisting education reform projects;

(4) Activities to support non-commercial development projects directly benefiting the people of Burma, including preventing infectious disease and promoting maternal/child health, sustainable agriculture, and clean water assistance; and

(5) Activities to support environmental and natural resource protection in Burma, including the preservation and protection of threatened or endangered species, responsible and transparent management of natural resources, and the remediation of pollution or other environmental damage.

(c) This general license does not authorize any transactions or activities otherwise prohibited by E.O. 14014, or prohibited by any part of 31 CFR chapter V, statute, or other Executive order.

Bradley T. Smith,  
Acting Director,  
Office of Foreign Assets Control.

Dated: March 25, 2021

#### **OFFICE OF FOREIGN ASSETS CONTROL**

##### **Executive Order 14014 of February 10, 2021—Blocking Property With Respect to the Situation in Burma**

##### **GENERAL LICENSE NO. 4**

##### **Authorizing the Wind Down of Transactions Involving Myanmar Economic Corporation Limited and Myanma Economic Holdings Public Company Limited**

(a) Except as provided in paragraph (b) of this general license, all transactions and activities prohibited by Executive Order (E.O.) 14014 that are ordinarily incident and necessary to the wind down of transactions involving Myanmar Economic Corporation Limited (MEC), Myanma Economic Holdings Public Company Limited (MEHL), or any entity in which MEC or MEHL owns, whether individually or in the aggregate, directly or indirectly, a 50 percent or greater interest are authorized through 12:01 a.m. eastern daylight time, June 22, 2021.

(b) This general license does not authorize any transactions or activities otherwise prohibited by E.O. 14014, or prohibited by any part of 31 CFR chapter V, statute, or other Executive order, or involving any blocked persons other than the blocked persons identified in paragraph (a) of this general license.

Bradley T. Smith,  
Acting Director,  
Office of Foreign Assets Control.  
Dated: March 25, 2021

**Bradley T. Smith,**  
*Director, Office of Foreign Assets Control.*  
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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### 31 CFR Part 569

#### Publication of Syria-Related Sanctions Regulations Web General Licenses 1, 2, and 3

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

**ACTION:** Publication of Web General Licenses.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing three general licenses (GLs) issued pursuant to the Syria-Related Sanctions Regulations: GLs 1, 2, and 3, each of which were previously made available on OFAC's website.

**DATES:** GLs 1, 2, and 3 were issued on October 14, 2019. See **SUPPLEMENTARY INFORMATION** for additional relevant dates.

**FOR FURTHER INFORMATION CONTACT:** OFAC: Assistant Director for Licensing, 202-622-2480; Assistant Director for Regulatory Affairs, 202-622-4855; or Assistant Director for Sanctions Compliance, 202-622-2490.

#### **SUPPLEMENTARY INFORMATION:**

##### **Electronic Availability**

This document and additional information concerning OFAC are available on OFAC's website: <https://ofac.treasury.gov>.

##### **Background**

On October 14, 2019, OFAC issued GLs 1, 2, and 3 to authorize certain transactions otherwise prohibited by Executive Order (E.O.) 13894 of October 14, 2019 "Blocking Property and Suspending Entry of Certain Persons Contributing to the Situation in Syria" (84 FR 55851, October 17, 2019). In 2020, E.O. 13894 was incorporated into

the Syria-Related Sanctions Regulations, 31 CFR part 569 ("Regulations"). GLs 2 and 3 were revoked on November 5, 2019. Each GL was made available on OFAC's website (<https://ofac.treasury.gov>) when it was issued. In 2022, OFAC added GLs for the official business of the U.S. government and for official business of certain international organizations and entities at §§ 569.509 and 569 of the Regulations, respectively, which incorporate the authorizations previously in GLs 1 and 3. The text of these GLs is provided below.

#### **OFFICE OF FOREIGN ASSETS CONTROL**

**Executive Order of October 14, 2019—**  
**Blocking Property and Suspending Entry of**  
**Certain Persons Contributing to the Situation**  
**in Syria**

##### **GENERAL LICENSE 1**

##### **Official Business of the United States Government**

(a) Except as provided in paragraph (b) of this general license, all transactions and activities prohibited pursuant to Sections 1, 2, and 3 of Executive Order of October 14, 2019 that are for the conduct of the official business of the United States Government by employees, grantees, or contractors thereof are authorized.

(b) This general license does not authorize any transaction or activity that is prohibited by any other Executive Order or any part of 31 CFR chapter V.

Bradley T. Smith,  
Deputy Director,  
Office of Foreign Assets Control.  
Dated: October 14, 2019

#### **OFFICE OF FOREIGN ASSETS CONTROL**

**Executive Order of October 14, 2019—**  
**Blocking Property and Suspending Entry of**  
**Certain Persons Contributing to the Situation**  
**in Syria**

##### **GENERAL LICENSE 2**

##### **Authorizing Certain Activities Necessary to** **the Wind Down of Operations or Existing** **Contracts Involving the Ministry of National** **Defence or the Ministry of Energy and** **Natural Resources of the Government of** **Turkey**

(a) Except as provided in paragraph (b) of this general license, all transactions and activities prohibited by Executive Order (E.O.) of October 14, 2019 that are ordinarily incident and necessary to the wind down of operations, contracts, or other agreements involving the Ministry of National Defence or the Ministry of Energy and Natural Resources of the Government of Turkey, or any entity in which one or more of such ministries own, directly or indirectly, a 50 percent or greater interest, that were in effect prior to 12:01 eastern daylight time October 14, 2019, are authorized through 12:01 a.m. eastern standard time November 13, 2019.

(b) This general license does not authorize:

(1) Any debit to an account of a person blocked pursuant to E.O. of October 14, 2019

on the books of a U.S. financial institution; or

(2) Any transactions or activities otherwise prohibited by any other E.O. or any part of 31 CFR chapter V.

Bradley T. Smith,  
Deputy Director,  
Office of Foreign Assets Control.  
Dated: October 14, 2019

#### **OFFICE OF FOREIGN ASSETS CONTROL**

##### **Executive Order of October 14, 2019—** **Blocking Property and Suspending Entry of** **Certain Persons Contributing to the Situation** **in Syria**

##### **GENERAL LICENSE 3**

##### **Authorizing Official Activities of Certain** **International Organizations Involving the** **Ministry of National Defence or the Ministry** **of Energy and Natural Resources of the** **Government of Turkey**

(a) Except as provided in paragraph (b) of this general license, all transactions and activities prohibited pursuant to Sections 1, 2, and 3 of Executive Order (E.O.) of October 14, 2019 involving the Ministry of National Defence or the Ministry of Energy and Natural Resources of the Government of Turkey, or any entity in which one or more of such ministries own, directly or indirectly, a 50 percent or greater interest, that are for the official business of the United Nations, including its Programmes and Funds, and its Specialized Agencies and Related Organizations, including those entities listed below, are authorized:

- World Bank
- IMF (International Monetary Fund)
- FAO (UN Food and Agriculture Organization)
- OCHA (UN Office for the Coordination of Humanitarian Affairs)
- OHCHR (UN Office of the United Nations High Commissioner for Human Rights)
- UN Habitat
- UNDP (UN Development Program)
- UNFP A (UN Population Fund)
- UNHCR (Office of the UN High Commissioner for Refugees)
- UNICEF (UN Children's Fund)
- WFP (World Food Program)
- The World Health Organization (WHO), including the Pan-American Health Organization (PAHO)

**Note to paragraph (a):** For an organizational chart of the United Nations and its specialized agencies and related organizations, see the following page on the United Nations website: <http://www.unsceb.org/directory>.

(b) This general license does not authorize:

(1) The unblocking of any property blocked pursuant to E.O. of October 14, 2019 or any part of 31 CFR chapter V, except as authorized by paragraph (a); or

(2) Any transaction or dealing otherwise prohibited by E.O. of October 14, 2019, any other E.O., or any part of 31 CFR chapter V.

Bradley T. Smith,  
Deputy Director,  
Office of Foreign Assets Control.