

materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, HIZBALLAH, a person whose property and interests in property are blocked pursuant to E.O. 13224.

#### Vessels

1. DAWN II (f.k.a. AKIN I; a.k.a. SPAR) (3FHW2) Crude Oil Tanker Panama flag; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Vessel Registration Identification IMO 9185530; MMSI 374100000 (vessel) [SDGT] (Linked To: HASSALEH INTERNATIONAL COMPANY).

Identified pursuant to E.O. 13224, as amended, as property in which HASSALEH INTERNATIONAL COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended, has an interest.

2. ABYSS (T8A4595) Palau flag; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Vessel Registration Identification IMO 9157765; MMSI 511101287 (vessel) [SDGT] (Linked To: QUOC VIET MARINE TRANSPORT JSC).

Identified pursuant to E.O. 13224, as amended, as property in which QUOC VIET MARINE TRANSPORT JSC, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended, has an interest.

Dated: March 26, 2024.

**Bradley T. Smith,**

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

[FR Doc. 2024-06732 Filed 3-28-24; 8:45 am]

**BILLING CODE 4810-AL-C**

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## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Reports of Foreign Financial Accounts Regulations and FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)

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

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on this request.

**DATES:** Comments should be received on or before April 29, 2024 to be assured of consideration.

**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](http://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.

#### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

### Financial Crimes Enforcement Network (FinCEN)

*Title:* Reports of Foreign Financial Accounts Regulations and FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

*OMB Control Number:* 1506-0009.

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

*Description:* 31 U.S.C. 5314 authorizes the Secretary to require any “resident or citizen of the United States or a person in, and doing business in, the United States, to . . . keep records and file reports, when the resident, citizen, or person makes a transaction or maintains a relation for any person with a foreign financial agency.” The term “foreign financial agency” encompasses the activities outside the United States of an entity that meets the statutory definition of “financial agency,” notably, “a person acting for a person as a financial institution, bailee, depository trustee, or agent, or acting in a similar way related to money, credit, securities, gold, or a transaction in money, credit, securities or gold, or a service provided with respect to money, securities, futures, precious metals, stone and jewels, or value that substitutes for currency.” The Secretary is also authorized to prescribe exemptions to the reporting requirement and to prescribe other matters the Secretary considers necessary to carry out 31 U.S.C. 5314.

The regulations implementing 31 U.S.C. 5314 appear at 31 CFR 1010.350, 1010.360, and 1010.420. 31 CFR 1010.350 generally requires each U.S. person having a financial interest in, or signature or other authority over, a bank, securities, or other financial account in a foreign country to report such relationship to the Commissioner of Internal Revenue for each year such relationship exists, and to provide and report such information specified in a

reporting form prescribed under 31 U.S.C. 5314. The FinCEN Report 114, Report of Foreign Bank and Financial Accounts (FBAR) is used to file the information required by this section. The FBAR must be filed electronically with FinCEN. 31 CFR 1010.306(c) requires the FBAR to be filed for foreign financial accounts exceeding \$10,000 maintained during the previous calendar year. No FBAR is required to be filed if the aggregate account value of foreign financial accounts maintained during the previous calendar year is below \$10,000.

31 CFR 1010.420 outlines the recordkeeping requirements associated with foreign financial accounts required to be reported under section 1010.350. Specifically, filers must retain records of such accounts for a period of five years and make the records available for inspection as authorized by law.

*Form:* FinCEN Report 114.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 1,503,807.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 1,503,807.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 1,503,807.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2024-06697 Filed 3-28-24; 8:45 am]

**BILLING CODE 4810-02-P**

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## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

**AGENCY:** Departmental Offices, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before April 29, 2024 to be assured of consideration.

**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](http://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.

**FOR FURTHER INFORMATION CONTACT:**

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

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

1. *Title:* Application for Approval of Prototype Simplified Employee Pension (SEP) or Savings Incentive Match Plan for Employees of Small Employers (SIMPLE IRA Plan).

*OMB Number:* 1545-0199.

*Form Number:* 5306-A.

*Abstract:* This form is used by banks, credit unions, insurance companies, and trade or professional associations to apply for approval of a simplified employee pension plan or a Savings Incentive Match Plan to be used by more than one employer. The data collected is used to determine if the prototype plan submitted is an approved plan.

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

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

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

*Estimated Number of Respondents:* 6.

*Estimated Time per Respondent:* 19 hours, 37 minutes.

*Estimated Total Annual Burden Hours:* 116.

2. *Title:* U.S. Estate (and Generation-Skipping Transfer) Tax Return Estate of Nonresident not a Citizen of the U.S.

*OMB Number:* 1545-0531.

*Form Number:* 706-NA.

*Abstract:* Form 706-NA is used to compute estate and generation-skipping transfer tax liability for nonresident alien decedents in accordance with section 6018 of the Internal Revenue Code. IRS uses the information on the form to determine the correct amount of tax and credits.

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

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

*Affected Public:* Individuals or households; and Businesses or other for-profit organizations.

*Estimated Number of Responses:* 20,500.

*Estimated Time per Respondent:* 4 hours, 48 minutes.

*Estimated Total Annual Burden Hours:* 91,840.

3. *Title:* Annual Certification for Multiemployer Defined Benefit Plans.

*OMB Number:* 1545-2111.

*Form Number:* 15315.

*Abstract:* Internal Revenue Code section 432(b)(3) requires an actuarial certification of whether a multiemployer plan is in endangered status, and whether a multiemployer plan is or will be in critical status, for each plan year. This certification must be completed by the 90th day of the plan year and must be provided to the Secretary of the Treasury and to the plan sponsor. If the certification is with respect to a plan year that is within the plan's funding improvement period or rehabilitation period arising from a prior certification of endangered or critical status, the actuary must also certify whether the plan is making scheduled progress in meeting the requirements of its funding improvement or rehabilitation plan.

Actuaries submit Form 15315 to report the actuarial certification of a multiemployer plan's status.

*Current Actions:* There is no change to the existing collection.

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

*Affected Public:* Business or other for-profit organizations, Not-for-profit institutions.

*Estimated Number of Responses:* 1,200.

*Estimated Time per Respondent:* 45 minutes.

*Estimated Total Annual Burden Hours:* 900.

4. *Title:* Grandfathered Health Plan.

*OMB Number:* 1545-2178.

*Form Project Number:* TD 9744.

*Abstract:* This document contains final regulations regarding grandfathered health plans, preexisting condition exclusions, lifetime and annual dollar limits on benefits, rescissions, coverage of dependent children to age 26, internal claims and appeal and external review processes, and patient protections under the Affordable Care Act. It finalizes changes to the proposed and interim final rules based on comments and incorporates sub regulatory guidance issued since publication of the proposed and interim final rules.

*Current Actions:* Adjustments to the burden estimates result from updated estimates on the number of grandfathered group health plans and increases in wage and postage rates. These updated data inputs reduce the hour burden by 1,550 hours compared with the prior submission and reduce

the cost burden by \$241,267 compared with the prior submission.

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

*Affected Public:* Private Sector—Businesses or other for-profits and not for profit institutions.

*Estimated Number of Responses:* 8,868,468.

*Estimated Time per Respondent:* 2 min.

*Estimated Total Annual Burden Hours:* 655.

5. *Title:* Qualification and Transfer of Credit under Sections 30D and 25E from Taxpayer to Eligible Entity.

*OMB Number:* 1545-2311.

*Abstract:* Under the procedures prescribed in these revenue procedures, a dealer of a new clean vehicle or previously owned clean vehicle that wishes to partake in the advanced payment program under IRC sections 30D(g) and 25E(f) must register with the IRS through the IRS Identity Registration System and through the IRS Clean Vehicle Sales Portal. At the time of registration through the IRS Clean Vehicle Sales Portal, the dealer must provide certain information to the IRS and make certain certifications. After those are complete, the IRS will perform a tax compliance check to ensure the dealer is compliant with its tax obligations. After a taxpayer makes a transfer election under IRC sections 30D(g) or 25E(f) to the dealer, a dealer must upload certain information through the IRS Clean Vehicle Sales Portal, and the IRS, upon review, and if all conditions are met, will issue a payment to the dealer.

Qualified manufacturers who wish to have certain new clean vehicles qualify for the IRC section 30D credit in the subsequent year must submit certain information related to applicable critical minerals and battery components.

The IRS created a Clean Vehicles Sale Portal for qualified manufacturers, dealers, and sellers to register and provide the requisite information. The likely respondents are businesses and other for-profit entities.

*Current Actions:* There are changes to the existing collection. The IRS is revising this collection to add reporting obligations for qualified manufacturers to submit to the Department of Energy (DOE). This creates a modified collection obligation for qualified manufacturers related to applicable critical minerals and battery components. This modification provides that qualified manufacturers who wish to have certain new clean vehicles qualify for the IRC section 30D credit in the subsequent year must submit a report to the DOE that includes

supporting documentation in relation to battery components and applicable critical minerals, as well as associated constituent materials, contained in the battery from which the electric motor of the vehicle draws electricity; and submit attestations under penalty of perjury.

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

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

*Estimated Number of Responses:* 1,031,150.

*Estimated Average Time per Respondent:* 116 hours, 30 minutes.

*Estimated Total Annual Burden Hours:* 301,138.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2024-06680 Filed 3-28-24; 8:45 am]

**BILLING CODE 4830-01-P**