

—From—

2. KOREA KWANGSON BANKING CORP (a.k.a. KKBC), Jungson-dong, Sungri Street, Central District, 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 [NPWMD].

—To—

2. KOREA KWANGSON BANKING CORP (a.k.a. BORDER TRADE SETTLEMENT BANK; a.k.a. DPRK BORDER TRADE SETTLEMENT BANK; a.k.a. KKBC; a.k.a. "BTSB"), Jungson-dong, Sungri Street, Central District, 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 [NPWMD].

*Authorities:* E.O. 13722, 81 FR 14943, 3 CFR, 2016 Comp., p. 446; E.O. 14024, 86 FR 20249, 3 CFR, 2021 Comp., p. 542, as amended by E.O. 14114, 88 FR 89271, 3 CFR, 2023 Comp., p. 721.

Dated: September 19, 2024.

**Lisa M. Palluconi,**

*Acting Director, Office of Foreign Assets Control, U.S. Department of the Treasury.*  
[FR Doc. 2024-22111 Filed 9-25-24; 8:45 am]

**BILLING CODE 4810-AL-C**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Notice of OFAC Sanctions Actions

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

**ACTION:** Notice.

**SUMMARY:** The U.S. 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. OFAC is additionally updating the entries on the SDN List for one vessel.

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

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

Targeting, tel.: 202-622-2420; 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 (<https://ofac.treasury.gov/>).

##### **Notice of OFAC Action**

On September 18, 2024, 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. BAGHLANI, Mahmud (Arabic: محمود بغلانی) (a.k.a. BAGHLANI, Mahmood; a.k.a. BAGHLANI, Mahmoud), Iran; DOB 20 Feb 1979; alt. DOB 20 Mar 1978; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; Passport G10528653 (Iran) expires 10 Jun 2028; alt. Passport K56200674 (Iran) expires 09 Mar 2027; National ID No. 1756178471 (Iran); Birth Certificate Number 114 (Iran) (individual) [IRGC] [IRAN-HR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(ii)(C) of Executive Order 13553 of September 28, 2010, "Blocking Property of Certain Persons With Respect to Serious Human Rights Abuses by the Government of Iran and Taking Certain Other Actions" (E.O. 13553), 75 FR 60567, October 1, 2010, for having acted or purported to act for or on behalf of, directly or indirectly, the ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13553.

2. ABDI, Ali (Arabic: علی عبدی) (a.k.a. "ABDI, Mohammad Ali Effatpanah Deh Nuy"), South Khorasan Province, Iran; DOB 29 May 1975; POB Torbat-e Heydariyeh, Razavi Khorasan Province, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 0701301643 (Iran) (individual) [IRAN-HR].

Designated pursuant to section 1(a)(ii)(A) of E.O. 13553 as an official of the Government of Iran or as a person acting on behalf of the Government of Iran (including members of paramilitary organizations) who is responsible for or complicit in, or responsible for ordering, controlling, or otherwise directing, the commission of serious human rights abuses against persons in Iran or Iranian citizens or residents, or the family members of the foregoing, on or after June 12, 2009, regardless of whether such abuses occurred in Iran.

3. AZADEH, Ahmad Reza (Arabic: احمد رضا آزاده) (a.k.a. AZADEH, Ahmadreza), Khuzestan Province, Iran; DOB 31 May 1976; POB Ramhormoz, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 1910107069 (Iran) (individual) [IRAN-HR].

Designated pursuant to section 1(a)(ii)(A) of E.O. 13553 as an official of the Government of Iran or as a person acting on behalf of the Government of Iran (including members of paramilitary organizations) who is responsible for or complicit in, or responsible for ordering, controlling, or otherwise directing, the commission of serious human rights abuses against persons in Iran or Iranian citizens or residents, or the family members of

the foregoing, on or after June 12, 2009, regardless of whether such abuses occurred in Iran.

4. FARSANI, Alireza Babaei (Arabic: علیرضا بابایی فارسانی) (a.k.a. FARESANI, Ali Reza Babai (Arabic: علی رضا بابایی فارسانی)), Isfahan Province, Iran; DOB 05 Apr 1976; POB Farsan, Chaharmahal and Bakhtiari Province, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 4679007958 (Iran) (individual) [IRAN-HR].

Designated pursuant to section 1(a)(ii)(A) of E.O. 13553 as an official of the Government of Iran or as a person acting on behalf of the Government of Iran (including members of paramilitary organizations) who is responsible for or complicit in, or responsible for ordering, controlling, or otherwise directing, the commission of serious human rights abuses against persons in Iran or Iranian citizens or residents, or the family members of the foregoing, on or after June 12, 2009, regardless of whether such abuses occurred in Iran.

5. ROSHAN, Gholamreza (Arabic: غلامرضا روشن), Khuzestan Province, Iran; DOB 01 Dec 1978; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 3030118861 (Iran) (individual) [IRAN-HR].

Designated pursuant to section 1(a)(ii)(A) of E.O. 13553 as an official of the Government of Iran or as a person acting on behalf of the Government of Iran (including members of paramilitary organizations) who is responsible for or complicit in, or responsible for ordering, controlling, or otherwise directing, the commission of serious human rights abuses against persons in Iran or Iranian citizens or residents, or the family members of the foregoing, on or after June 12, 2009, regardless of whether such abuses occurred in Iran.

6. BAZVAND, Mustafa (Arabic: مصطفى بازوند) (a.k.a. BAZVAND, Mostafa), Iran; DOB 21 Sep 1988; POB Rumeshkan, Lorestan Province, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male (individual) [IRGC] [IRAN-HR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(ii)(C) of Executive Order 13553 for having acted or purported to act for or on behalf of, directly or indirectly, the ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13553.

7. BEHESHTI RAD, Saeed (Arabic: سعید بهشتی راد) (a.k.a. BEHESHTIRAD, Saeed; a.k.a. BEHESHTIRAD, Sa'id); DOB 23 Sep 1977; POB Kermanshah, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 3251912062 (Iran) (individual) [IRGC] [IRAN-HR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(ii)(C) of Executive Order 13553 for having acted or purported to act for or on behalf of, directly or indirectly, the ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13553.

8. KHORRAMDEL, Hamid (Arabic: حميد خرم دل) (a.k.a. KHORRAM DEL, Hamid), Bagh Zahra Mehrgan 9 P 211, Bushehr, Iran; DOB 15 Jul 1973; POB Bushehr, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 3500565093 (Iran) (individual) [IRGC] [IRAN-HR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(ii)(C) of Executive Order 13553 for having acted or purported to act for or on behalf of, directly or indirectly, the ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13553.

9. SHAHKOUI, Ali Malek (Arabic: علی ملک ساهکونی) (a.k.a. SHAHKOUEI, Ali Jomeh Malak; a.k.a. SHAHKU'I, Ali Malek), Iran; DOB 09 Aug 1987; POB Gorgan, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 2122857447 (Iran) (individual) [IRGC] [IRAN-HR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(ii)(C) of Executive Order 13553 for having acted or purported to act for or on behalf of, directly or indirectly, the ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13553.

10. PANJAKI, Yahya Hosseini (Arabic: یحیی حسینی پنجکی) (a.k.a. HAMIDI, Seyed Yahya; a.k.a. HAMIDI, Yahya; a.k.a. PANJAKI, Seyed Yahya Hosseiny; a.k.a. PANJAKI, Yahya Husseini), Iran; DOB 23 Jan 1975; POB Karaj, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; Passport T56344199 (Iran) expires 30 Mar 2027 (individual) [IRAN-HR] (Linked To: IRANIAN MINISTRY OF INTELLIGENCE AND SECURITY).

Designated pursuant to section 1(a)(ii)(C) of Executive Order 13553 for having acted or purported to act for or on behalf of, directly or indirectly, the IRANIAN MINISTRY OF INTELLIGENCE AND SECURITY, a person whose property and interests in property are blocked pursuant to E.O. 13553.

11. GHAFFARHADDADI, Javad (Arabic: جواد غفار حدادی), Iran; DOB 23 Sep 1964; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; Passport F57122360 (Iran) expires 15 Jun 2027 (individual) [IRGC] [IRAN-HR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(ii)(C) of Executive Order 13553 for having acted or purported to act for or on behalf of, directly or indirectly, the ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13553.

12. ZAREIKAJOSANGI, Hamid (Arabic: حمید زارعی کجوسنگی), Iran; DOB 20 May 1987; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; Passport E54687879 (Iran) expires 28 Sep 2026 (individual) [IRGC] [IRAN-HR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(ii)(C) of Executive Order 13553 for having acted or purported to act for or on behalf of, directly or indirectly, the ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13553.

On September 18, 2024, OFAC updated the entry on the SDN List for the following vessel, which continues to be blocked under the relevant sanctions authorities listed below.

1. OHAR (a.k.a. ARTURA) (8RCL2) Crude Oil Tanker Guyana flag; Vessel Registration Identification IMO 9150365; MMSI 750177000 (vessel) [SDGT] (Linked To: CAP TEES SHIPPING CO., LIMITED).

-to-

YORGOS (a.k.a. ARTURA; a.k.a. OHAR) (3E3496) Crude Oil Tanker Sint Maarten flag; Vessel Registration Identification IMO 9150365; MMSI 352002279 (vessel) [SDGT] (Linked To: CAP TEES SHIPPING CO., LIMITED).

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

On September 10, 2024, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following person are blocked under the relevant sanctions authority listed below.

1. PASHAEV, Dzhmaldin Emirmagomedovich (Cyrillic: ПАШАЕВ, ДЖАМАЛДИН ЭМИРМАГОМЕДОВИЧ) (a.k.a. PASHAEV, Jamaldin), Russia; DOB 10 Mar 1966; POB S. Akhty, Russia; nationality Russia; Gender Male; Secondary sanctions risk: See Section 11 of Executive Order 14024.; Passport 75310706 (Russia) expires 19 Aug 2026; National ID No. 8210968204 (Russia); Tax ID No. 050401178868 (Russia) (individual) [RUSSIA-EO14024].

Designated pursuant to section 1(a)(i) of Executive Order 14024 of April 15, 2021, "Blocking Property With Respect To Specified Harmful Foreign Activities of the Government of the Russian Federation," 86 FR 20249, 3 CFR, 2021 Comp., p. 542 (Apr. 15, 2021) (E.O. 14024) as amended by Executive Order 14114 of December 22, 2023, "Taking Additional Steps With Respect to the Russian Federation's Harmful Activities," 88 FR 89271, 3 CFR, 2023 Comp., p. 721 (Dec. 22, 2023) (E.O. 14114), for operating or having operated in the defense and related materiel sector of the Russian Federation economy.

Lisa M. Palluconi,

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

[FR Doc. 2024-21975 Filed 9-25-24; 8:45 am]

BILLING CODE 4810-AL-C

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5498-SA

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**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 take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13. Currently, the IRS is soliciting comments concerning Form 5498-SA; HSA, Archer MSA, or Medicare Advantage MSA Information.

**DATES:** Written comments should be received on or before November 25, 2024 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](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-1518 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at (202) 317-6009, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [lanita.vandyke@irs.gov](mailto:lanita.vandyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* HSA, Archer MSA, or Medicare Advantage MSA Information.

*OMB Number:* 1545-1518.

*Form Number:* 5498-SA.

*Abstract:* This form is used to report contributions to a medical savings account as required by Internal Revenue Code section 220(h).

*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:* Businesses or other for-profit organizations.

*Estimated Number of Responses:* 9,167.

*Estimated Time per Response:* 10 min.

#### Estimated Total Annual Burden

Hours: 1,559.

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 20, 2024.

Molly J. Stasko,

Senior Tax Analyst.

[FR Doc. 2024-22045 Filed 9-25-24; 8:45 am]

BILLING CODE 4830-01-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 information collections, as required by the Paperwork Reduction Act of 1995. The

IRS is soliciting comments concerning preparer penalties-manual signature requirement.

**DATES:** Written comments should be received on or before November 25, 2024 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](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-1385 in the subject line of the message.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at (202)-317-6009, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [lanita.vandyke@irs.gov](mailto:lanita.vandyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Preparer Penalties-Manual Signature Requirement.

*OMB Number:* 1545-1385.

*Regulation Project Numbers:* TD 8549.

*Abstract:* This regulation provides that persons who prepare U.S. Fiduciary income tax returns for compensation may, under certain conditions, satisfy the manual signature requirements by using a facsimile signature. However, they will be required to submit to the IRS a list of the names and identifying numbers of all fiduciary returns which are being filed with a facsimile signature.

*Current Actions:* There are no changes being made to this existing T.D. at this time.

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

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

*Estimated Number of Respondents:* 20,000.

*Estimated Time per Respondent:* 1 hour, 12 min.

*Estimated Total Annual Burden Hours:* 24,000.

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