

5. SHENZHEN ZHIYU INTERNATIONAL TRADE CO LTD, 102, No. 8, Dongsi Alley, Xinhe Community, Fuhai Sub-District, Baoan District, Shenzhen, Guangdong 518000, China; Additional Sanctions Information - Subject to Secondary Sanctions; Organization Established Date 22 Apr 2024; Unified Social Credit Code (USCC) 91440300MADHXGM776 (China) [NPWMD] [IFSR] (Linked To: NARIN SEPEHR MOBIN ISATIS).

Designated pursuant to section 1(a)(iii) of E.O. 13382 for having provided, or attempted to provide, financial, material, technological or other support for, or goods or services in support of, NARIN SEPEHR MOBIN ISTASIS, a person whose property and interests in property are blocked pursuant to E.O. 13382.

6. YONGHONGAN TRADE LIMITED (Chinese Traditional: 永宏安貿易有限公司), Room 511, 5/F, Ming Sang Ind Bldg, 19-21 Hing Yip Street, Kwun Tong, Kowloon, Hong Kong, China; Unit 1, 2/F, Yau Tak Building, 167 Lockhart Road, Wan Chai, Hong Kong, China; Additional Sanctions Information - Subject to Secondary Sanctions; Organization Established Date 08 Dec 2022; Company Number 3216131 (Hong Kong); Business Registration Number 74682749 (Hong Kong) [NPWMD] [IFSR] (Linked To: PISHTAZAN KAVOSH GOSTAR BOSHRA, LLC).

Designated pursuant to section 1(a)(iii) of E.O. 13382 for having provided, or attempted to provide, financial, material, technological or other support for, or goods or services in support of, PISHTAZAN KAVOSH GOSTAR BOSHRA, LLC, a person whose property and interests in property are blocked pursuant to E.O. 13382.

Lisa M. Palluconi,
Acting Director, Office of Foreign Assets Control.

[FR Doc. 2025-03404 Filed 3-3-25; 8:45 am]

BILLING CODE 4810-AL-C

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the election involving the repeal of the bonding requirement.

DATES: Written comments should be received on or before May 5, 2025 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 OMB control number 1545-2120 or Election Involving the Repeal of the Bonding Requirement, in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedures should be directed to Kerry Dennis at (202) 317-5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.L.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Election Involving the Repeal of the Bonding Requirement and Notification of Increase of Tax under § 42(j)(6).

OMB Number: 1545-2120.
Revenue Procedure Numbers: 2008-60; 2012-27.

Abstract: This revenue procedure affects taxpayers who are maintaining a surety bond or a Treasury Direct Account (TDA) to satisfy the low-income housing tax credit recapture exception in § 42(j)(6) of the Internal

Revenue Code, as in effect on or before July 30, 2008. This revenue procedure provides the procedures for taxpayers to follow when making the election under section 3004(i)(2)(B)(ii) of the Housing Assistance Tax Act of 2008 (Pub. L. 110-289) to no longer maintain a surety bond or a TDA to avoid recapture.

Current Actions: There are no changes to the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and Households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 7,810.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 7,810.

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.

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: February 26, 2025.

Kerry L. Dennis,
Tax Analyst.

[FR Doc. 2025-03478 Filed 3-3-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Collection Activities; Comment Request for Guidance Necessary To Facilitate Business Election Filing

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 the continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning guidance necessary to facilitate business electronic filing under section 1561, guidance necessary to facilitate business electronic filing and reduction, guidance necessary to facilitate business election filing; finalization of controlled group qualification rules, and limitations on the importation of net built-in Losses.

DATES: Written comments should be received on or before May 5, 2025 to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés García, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Please include, "OMB Number: 1545-2019, TD 9451—Guidance Necessary To Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules, TD 9759—Limitations on the Importation of Net Built-In Losses, Public Comment Request Notice" in the Subject line.

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

SUPPLEMENTARY INFORMATION:

Title: T.D. 9304—Guidance Necessary to Facilitate Business Electronic Filing Under Section 1561, T. D. 9329—Guidance Necessary to Facilitate Business Electronic Filing and Burden Reduction, T.D. 9451—Guidance Necessary to Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules and T.D. 9759—Limitations on the Importation of Net Built-In Losses.
OMB Number: 1545-2019.

Regulation Project Numbers: TD 9304 (REG-161919-05), TD 9329 (REG-134317-05), TD 9451 (REG-161919-05) and TD 9759 (REG-161948-05).

Abstract: TD 9304, regulations provide guidance to taxpayers regarding how to allocate the amounts of tax benefit items under section 1561(a) amongst the component members of a controlled group of corporations which have an apportionment plan in effect. TD 9329, contains final regulations that simplify, clarify, or eliminate reporting burdens and also eliminate regulatory impediments to the electronic filing of certain statements that taxpayers are required to include on or with their Federal income tax returns. TD 9451, provides guidance to taxpayers for determining which corporations are included in a controlled group of corporations. TD 9759, provide guidance for preventing the importation of loss when a corporation that is subject to U.S. income tax acquires loss property tax-free in certain transactions and the loss in the acquired property accrued outside the U.S. tax system by requiring the bases of the assets received to be equal to value.

Current Actions: There are no changes to these existing regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 225,000.

Estimated Time per Respondent: 1 hr., 40 minutes.

Estimated Total Annual Burden Hours: 375,000.

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 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: February 25, 2025.

Molly J. Stasko,

Senior Tax Analyst.

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