

banks' due diligence and pre-implementation research of digital solutions? What are the most common obstacles facing community bank digitalization during the due diligence and pre-implementation phase, and how are community banks overcoming them? What are the most common obstacles facing community bank digitalization during the implementation phase, and how are community banks overcoming them?

4. *Digitalization Costs and Budget:* A digitalization strategy can involve significant up-front and ongoing costs and resources. What types of up-front costs, ongoing costs, and resources are associated with undertaking a digitalization strategy? How are potential budget constraints impacting community banks' ability to adopt or maintain digitalization strategies?

5. *Use of Third Parties:* To what extent are community banks reliant on third parties (e.g., core service providers, technology vendors, financial technology firms (fintechs), regulatory compliance solutions, etc.) for the implementation of digitalization strategies or initiatives? How is this reliance managed? Are there any impediments to community banks' digitalization strategies with respect to core service providers or other third parties? Are community banks able to address these impediments, and if so, how do they enhance their control environments to best manage third-party relationships in light of these impediments? Are community banks finding third-party solutions meet their specific digitalization needs? If not, where are community banks facing the biggest gaps? What is the range of practice for community banks working with a single third-party provider for an integrated approach to digitalization versus engaging multiple third-party providers to address specific needs? What are the benefits and challenges of each approach? How are banks managing the risk that a third party may introduce a new technology (e.g., artificial intelligence (AI)) or process without the bank's prior knowledge, potentially increasing risk outside of the bank's risk appetite?

6. *Competition and Market Trends:* How do community banks see digitalization affecting their competitiveness with fintechs, larger banks, and similarly situated community banks? Describe any risks associated with the lack of digitalization strategies or initiatives. How do trends and customers' demands for digitalization impact community banks' digitalization strategies and initiatives? How do community banks gather

feedback on customer demands and changing technology needs?

7. *Use of Artificial Intelligence and Machine Learning:* How are community banks incorporating AI and machine learning (ML) into their digitalization strategies and initiatives? How has this use evolved as new forms of AI become commercially available, such as generative AI? Are banks using AI primarily for cost savings and efficiency, revenue-generating activities, or other reasons? How are banks evolving their risk management to address the use of AI and ML, including when introduced through a third-party relationship? How can regulators support community banks' adoption of AI and ML?

8. *Effect of Applicable Laws and Regulations:* How do regulatory and compliance requirements impact the decision to undertake digitalization strategies or initiatives? What regulatory, compliance, or supervisory requirements present the greatest challenges to digitalization at community banks? How are banks using digitalization strategies and initiatives to increase the effectiveness or efficiency of compliance programs? How can regulators support community bank adaptation and competitiveness amid continued digitalization and technological evolution?

9. *Associated Risks:* How do community banks manage the ongoing risks of digitalization that may result in material financial risks? How do community banks and third-party providers, including fintechs, approach cybersecurity and data privacy concerns when considering the implementation of new technology at a community bank? How are community banks safeguarding against the evolving nature of threats arising from bad actors' use of new technology? How can regulators support community banks' adoption of new technologies and the management of associated risks?

10. *Data Sharing:* To what extent do community banks share data with third-party providers, including fintechs, as part of a digitalization strategy or initiative? What challenges or concerns are encountered in facilitating secure and compliant data sharing? How are community banks managing connectivity (e.g., by using an application programming interface (API), secure file transfer protocol (SFTP), or some other method) for the secure sharing of data with third-party providers? Are there any limitations or constraints within community banks' API offerings, such as restrictions on functionality, data accessibility, scalability, or third-party compatibility?

If so, what measures, frameworks, or technologies are community banks using to ensure seamless data exchange, interoperability, and secure communication across different platforms, core banking systems, and external fintechs?

Stuart Feldstein,

Acting Principal Deputy Chief Counsel, Office of the Comptroller of the Currency.

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BILLING CODE 4810-33-P

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Notice of OFAC Sanctions Action

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.

DATES: This action was issued on April 29, 2025. See **SUPPLEMENTARY INFORMATION** for relevant dates.

FOR FURTHER INFORMATION CONTACT: OFAC: Associate Director for Global Targeting, 202-622-2420; Assistant Director for Licensing, 202-622-2480; Assistant Director for Sanctions Compliance, 202-622-2490 or <https://ofac.treasury.gov/contact-ofac>.

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 April 29, 2025, 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.

Individuals

1. ASGARI, Mohammad, Iran; DOB 03 Jul 1979; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male;

National ID No. 1289040249 (Iran) (individual) [NPWMD] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(iii) of Executive Order 13382 of June 28, 2005, "Blocking Property of Weapons of Mass Destruction Proliferators and Their Supporters," 70 FR 38567, 3 CFR, 2005 Comp., p. 170 (E.O. 13382), for having provided, or attempted to provide, financial, material, technological or other support for, or goods or services in support of, ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13382.

2. MODARRES FATHI, Forough (a.k.a. MODARES FATHI, Forough; a.k.a. MODARRES FATHI, Forough), Isfahan, Iran; DOB 29 Aug 1950; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Female; Passport I62009245 (Iran) expires 29 Feb 2028; National ID No. 1286411351 (Iran) (individual) [NPWMD] [IFSR] (Linked To: SAMAN TEJARAT BARMAN TRADING COMPANY).

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, SAMAN TEJARAT BARMAN TRADING COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

3. POUR KAZEMI, Abbas (a.k.a. PORKAZEMI, Abbas; a.k.a. PURKAZEMI, Abbas), Isfahan, Iran; DOB 06 Nov 1952; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 1285448774 (Iran) (individual) [NPWMD] [IFSR] (Linked To: SAMAN TEJARAT BARMAN TRADING COMPANY).

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, SAMAN TEJARAT BARMAN TRADING COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

4. ZARGAR BAB ALDASHTI, Abed (a.k.a. ZARGAR BAB ALDASHTI, Abid; a.k.a. ZARGARBABODDASHTI, Abed), Isfahan, Iran; DOB 05 Jul 1978; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 0069233888 (Iran) (individual) [NPWMD] [IFSR] (Linked To: SAMAN

TEJARAT BARMAN TRADING COMPANY).

Designated pursuant to section 1(a)(iv) of E.O. 13382 for acting or purporting to act for or on behalf of, directly or indirectly, SAMAN TEJARAT BARMAN TRADING COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

5. ZARGAR BAB ALDASHTI, Hamed (a.k.a. ZARGARBABODDASHTI, Hamed; a.k.a. ZARGARBABOLDASHTI, Hamed), Isfahan, Iran; Dubai, United Arab Emirates; DOB 27 Apr 1977; nationality Iran; alt. nationality United Arab Emirates; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; Passport U97775345 (United Arab Emirates) expires 11 Sep 2029; National ID No. 0069074771 (Iran) (individual) [NPWMD] [IFSR] (Linked To: SAMAN TEJARAT BARMAN TRADING COMPANY).

Designated pursuant to section 1(a)(iv) of E.O. 13382 for acting or purporting to act for or on behalf of, directly or indirectly, SAMAN TEJARAT BARMAN TRADING COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

6. ZARGAR BAB ALDASHTI, Zahra (a.k.a. ZARGAR BABODDASHTI, Zahra), Isfahan, Iran; DOB 28 Jul 2003; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Female; National ID No. 1274057711 (Iran) (individual) [NPWMD] [IFSR] (Linked To: SAMAN TEJARAT BARMAN TRADING COMPANY).

Designated pursuant to section 1(a)(iv) of E.O. 13382 for acting or purporting to act for or on behalf of, directly or indirectly, SAMAN TEJARAT BARMAN TRADING COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

Entities

1. CHINA CHLORATE TECH CO LIMITED, Chuanxing Town, Yanling County, Zhuzhou, Hunan, China; Hong Kong, China; Additional Sanctions Information—Subject to Secondary Sanctions; Organization Established Date 17 May 2022; Company Number 3153395 (Hong Kong); Business Registration Number 74050495 (Hong Kong) [NPWMD] [IFSR] (Linked To: YANLING CHUANXING CHEMICAL PLANT GENERAL PARTNERSHIP).

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, YANLING CHUANXING CHEMICAL PLANT GENERAL PARTNERSHIP, a person whose property and interests in property are blocked pursuant to E.O. 13382.

2. DONGYING WEIAIEN CHEMICAL CO LTD, Shandong 257300, China; Additional Sanctions Information—Subject to Secondary Sanctions; Organization Established Date 13 Oct 2014; Registration Number 370523200027679 (China); Unified Social Credit Code (USCC) 913705233129553678 (China) [NPWMD] [IFSR] (Linked To: SAMAN TEJARAT BARMAN TRADING COMPANY).

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, SAMAN TEJARAT BARMAN TRADING COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

3. SAMAN TEJARAT BARMAN TRADING COMPANY, Number 226, South Unit, Floor 1, Abdul Razzaq Street, Mikhak Alley, Naqsh-e Jahan, Central District, Isfahan County, Isfahan City, Isfahan Province 8147846492, Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Organization Established Date 08 Apr 2018; National ID No. 14007515283 (Iran); Registration Number 60254 (Iran) [NPWMD] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

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, ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13382.

4. SHENZHEN AMOR LOGISTICS CO LTD (a.k.a. SHENZHEN AIMI INTERNATIONAL LOGISTICS CO LTD), Unit 806, Huafeng Building, No. 6006 Shennan Avenue, Futian District, Shenzhen, Guangdong, China; website amorlogis.com; Additional Sanctions Information—Subject to Secondary Sanctions; Organization Established Date 20 Jun 2017; Registration Number 440300201508973 (China); Unified Social Credit Code (USCC) 91440300MA5EKR079F (China) [NPWMD] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

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, ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13382.

5. YANLING CHUANXING CHEMICAL PLANT GENERAL PARTNERSHIP (a.k.a. YANLING COUNTY CHUANXING CHEMICAL PLANT GENERAL PARTNERSHIP; a.k.a. YANLING COUNTY SHIP SHAPED CHEMICAL PLANT GENERAL PARTNERSHIP), Chuanxing Town, Yanling County, Zhuzhou, Hunan, China; Additional Sanctions Information—Subject to Secondary Sanctions; Organization Established Date 10 Jun 2008; Registration Number 430225600023395 (China); Unified Social Credit Code (USCC) 91430225L26191645X (China) [NPWMD] [IFSR] (Linked To: SHENZHEN AMOR LOGISTICS CO LTD).

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, SHENZHEN AMOR LOGISTICS CO LTD, a person whose property and interests in property are blocked pursuant to E.O. 13382.

6. YANLING LINGFENG CHLORATE CO LTD (a.k.a. YANLING COUNTY LINGFENG CHEMICAL TRADING CO LTD), 1 Chuangye Road, Entrepreneurship Park, Xiayang Town, Yanling County, Zhuzhou, Hunan, China; Additional Sanctions Information—Subject to Secondary Sanctions; Organization Established Date 15 Dec 2021; Unified Social Credit Code (USCC) 91430225MA7DEW2U3K (China) [NPWMD] [IFSR] (Linked To: CHINA CHLORATE TECH CO LIMITED).

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, CHINA CHLORATE TECH CO LIMITED, 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. 2025–08227 Filed 5–9–25; 8:45 am]

BILLING CODE 4810–AL–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to Contributions for Aid of Construction Under Section 118(c)

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 concerning the burden related to contributions for aid of construction under section 118(c).

DATES: Written comments should be received on or before July 11, 2025 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 60 days of publication of this notice to pra.comments@irs.gov. Please include, “OMB Number: 1545–1639—Public Comment Request Notice” in the Subject line. Requests for additional information or copies of this collection can be directed to Ronald J. Durbala, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Aid of Construction Under Section 118(c).

OMB Number: 1545–1639.

Project Number: TD 8936.

Abstract: This regulation provides guidance with respect to section 118(c), which provides that a contribution in aid of construction received by a regulated public water or sewage utility is treated as a contribution to the capital of the utility and excluded from gross income.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 300.

Estimated Time per Respondent: 60 min.

Estimated Total Annual Burden

Hours: 300.

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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.
- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: May 6, 2025.

Ronald J. Durbala,

IRS Tax Analyst.

[FR Doc. 2025–08233 Filed 5–9–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0043]

Agency Information Collection Activity: Application Request To Add and/or Remove Dependents

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration (VBA), Department of