

programs are available on OFAC's website ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)).

### Notice of OFAC Actions

On April 11, 2022, OFAC updated the Specially Designated Nationals and Blocked Persons List entries for the following persons, whose property and interests in property subject to U.S. jurisdiction continue to be blocked pursuant to the prohibitions in E.O. 13726.

#### Entities:

1. AL-WADI, Faysal (a.k.a. WADI, Faisal Mohamed M; a.k.a. WADY, Faisal Mohamed), Malta; DOB 15 Dec 1978; alt. DOB 15 Dec 1976; POB Libya; nationality Libya; Gender Male; Passport 530037 (Libya); National ID No. 037956A (Malta) (individual) [LIBYA3].

2. WADI, Musbah Mohamad M (a.k.a. WADY, Mosbah Mohamed), Malta; Cyprus; Omar Almohar, Tripoli, Libya; DOB 12 Jul 1993; POB Libya; nationality Libya; Gender Male; Passport 524945 (Libya); alt. Passport RL2957C0 (Libya) (individual) [LIBYA3].

3. MUSBAH, Nourddin Miloud M (a.k.a. MOHAMED, Nour Addin Meloud), Malta; Cyprus; Ben Ashoor, Tripoli, Libya; DOB 02 Sep 1974; nationality Libya; Gender Male; Passport 998635 (Libya); alt. Passport PK31LZK9 (Libya) (individual) [LIBYA3].

Dated: April 11, 2022.

**Andrea Gacki,**

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

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## 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 an update to the identifying information of a person currently included in OFAC's Specially Designated Nationals and Blocked Persons List (SDN List). 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:** See Supplementary Information section for effective date(s).

### FOR FURTHER INFORMATION CONTACT:

OFAC: Andrea Gacki, Director, tel.: 202-622-2490; Associate Director for Global Targeting, tel.: 202-622-2420; Assistant Director for Licensing, tel.: 202-622-2480; Assistant Director for Regulatory Affairs, tel.: 202-622-4855; 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://www.treasury.gov/ofac>).

### Notice of OFAC Actions

On April 14, 2022, OFAC updated the SDN List entry for the following person, whose property and interests in property subject to U.S. jurisdiction continue to be blocked.

#### Entity

1. LAZARUS GROUP (a.k.a. "APPLEWORM"; a.k.a. "APT-C-26"; a.k.a. "GROUP 77"; a.k.a. "GUARDIANS OF PEACE"; a.k.a. "HIDDEN COBRA"; a.k.a. "OFFICE 91"; a.k.a. "RED DOT"; a.k.a. "TEMP.HERMIT"; a.k.a. "THE NEW ROMANTIC CYBER ARMY TEAM"; a.k.a. "WHOIS HACKING TEAM"; a.k.a. "ZINC"), Potonggang District, Pyongyang, Korea, North; Digital Currency Address—ETH 0x098B716B8Aaf21512996dC57EB0615e2383E2f96; 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 [DPRK3].

Dated: April 14, 2022.

**Andrea M. Gacki,**

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Proposed Collection; Comment Request for Conduit Arrangements

**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 conduit arrangements.

**DATES:** Written comments should be received on or before June 21, 2022 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 [omb.unit@irs.gov](mailto:omb.unit@irs.gov). Include OMB control number 1545-2009 or Reducing Tax Burden on America's Taxpayers, in the subject line of the message.

### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form 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](mailto:Kerry.L.Dennis@irs.gov).

### SUPPLEMENTARY INFORMATION:

*Title:* Conduit Arrangements Regulations.

*OMB Number:* 1545-1440.

*Regulation Number:* T.D. 8611.

*Abstract:* This regulation provides rules that permit the district director to recharacterize a financing arrangement as a conduit arrangement. The recharacterization will affect the amount of U.S. withholding tax due on financing transactions that are part of the financing arrangement. This regulation affects withholding agents and foreign investors who engage in multi-party financing arrangements.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Respondent:* 10 minutes.

*Estimated Total Annual Burden Hours:* 10,000 hours.

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