

nature, see the section entitled Public Participation.

**FOR FURTHER INFORMATION CONTACT:**

Patricia Hagerty, U.S. Department of Transportation, Maritime Administration, 1200 New Jersey Avenue SE, Room W23-461, Washington, DC 20590. Telephone: (202) 366-0903. Email: [patricia.hagerty@dot.gov](mailto:patricia.hagerty@dot.gov).

**SUPPLEMENTARY INFORMATION:** As described in the application, the intended service of the vessel Ninjalove is:

- Intended Commercial Use of Vessel:* Requester intends to use for six passenger whale watching trips.
- Geographic Region Including Base of Operations:* California. Base of Operations: Newport Beach, CA.
- Vessel Length and Type:* 26' Catamaran.

The complete application is available for review identified in the DOT docket as MARAD 2024-0016 at <https://www.regulations.gov>. Interested parties may comment on the effect this action may have on U.S. vessel builders or businesses in the U.S. that use U.S.-flag vessels. If MARAD determines, in accordance with 46 U.S.C. 12121 and MARAD's regulations at 46 CFR part 388, that the employment of the vessel in the coastwise trade to carry no more than 12 passengers will have an unduly adverse effect on a U.S.-vessel builder or a business that uses U.S.-flag vessels in that business, MARAD will not issue an approval of the vessel's coastwise endorsement eligibility. Comments should refer to the vessel name, state the commenter's interest in the application, and address the eligibility criteria given in section 388.4 of MARAD's regulations at 46 CFR part 388.

**Public Participation**

*How do I submit comments?*

Please submit your comments, including the attachments, following the instructions provided under the above heading entitled **ADDRESSES**. Be advised that it may take a few hours or even days for your comment to be reflected on the docket. In addition, your comments must be written in English. We encourage you to provide concise comments and you may attach additional documents as necessary.

There is no limit on the length of the attachments.

*Where do I go to read public comments, and find supporting information?*

Go to the docket online at <https://www.regulations.gov>, keyword search MARAD-2024-0016 or visit the Docket Management Facility (see **ADDRESSES** for hours of operation). We recommend that you periodically check the Docket for new submissions and supporting material.

*Will my comments be made available to the public?*

Yes. Be aware that your entire comment, including your personal identifying information, will be made publicly available.

*May I submit comments confidentially?*

If you wish to submit comments under a claim of confidentiality, you should submit the information you claim to be confidential commercial information by email to [SmallVessels@dot.gov](mailto:SmallVessels@dot.gov). Include in the email subject heading "Contains Confidential Commercial Information" or "Contains CCI" and state in your submission, with specificity, the basis for any such confidential claim highlighting or denoting the CCI portions. If possible, please provide a summary of your submission that can be made available to the public.

In the event MARAD receives a Freedom of Information Act (FOIA) request for the information, procedures described in the Department's FOIA regulation at 49 CFR 7.29 will be followed. Only information that is ultimately determined to be confidential under those procedures will be exempt from disclosure under FOIA.

**Privacy Act**

Anyone can search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). For information on DOT's compliance with the Privacy Act, please visit <https://www.transportation.gov/privacy>.

(Authority: 49 CFR 1.93(a), 46 U.S.C. 55103, 46 U.S.C. 12121)

By Order of the Maritime Administrator.  
**T. Mitchell Hudson, Jr.**,  
Secretary, Maritime Administration.  
[FR Doc. 2024-02314 Filed 2-5-24; 8:45 am]  
**BILLING CODE 4910-81-P**

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

**FOR FURTHER INFORMATION CONTACT:**

OFAC: Bradley Smith, 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 Enforcement, Compliance & Analysis, tel.: 202-622-2490.

**SUPPLEMENTARY INFORMATION:**

**Electronic Availability**

The SDN List and additional information concerning OFAC sanctions programs are available on OFAC's website ([ofac.treasury.gov](https://ofac.treasury.gov)).

**Notice of OFAC Action(s)**

On January 31, 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.

**Individual:**

1. AL-'UWAYR, Ibrahim Talal (a.k.a. AGAOGLU, Ibrahim; a.k.a. AL-UWAYR, Ibrahim), Istanbul, Turkey; DOB 30 Apr 1991; POB Hama, Syria; nationality Syria; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886 (individual) [SDGT] (Linked To: MIRA IHRACAT ITHALAT PETROL URUNLERI SANAYI TICARET LIMITED SIRKETI).

Designated pursuant to section 1(a)(iii)(B) of Executive Order 13224 of September 23, 2001, "Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism," 66 FR 49079, as amended by Executive Order 13886 of September 9, 2019, "Modernizing Sanctions To Combat Terrorism," 84 FR 48041 (E.O. 13224, as amended), for owning or controlling, directly or indirectly, MIRA IHRACAT ITHALAT PETROL URUNLERI SANAYI TICARET LIMITED SIRKETI, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

**Entities:**

1. HYDRO COMPANY FOR DRILLING EQUIPMENT RENTAL (a.k.a. HYDRO COMPANY S.A.L.; a.k.a. HYDRO DRILLING EQUIPMENT RENTAL S.A.L.), Lebanon; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Commercial Registry Number 1024713 (Lebanon) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, the ISLAMIC REVOLUTIONARY GUARD CORPS-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

2. MIRA IHRACAT ITHALAT PETROL URUNLERI SANAYI TICARET LIMITED SIRKETI, No. 26 A Kayanarca Mahallesi, Yoruk Sokak, Pendik, Istanbul 34890, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 2018; Commercial Registry Number 168940 (Turkey) [SDGT] (Linked To: HIZBALLAH).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having 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.

3. YARA S.A.L. OFFSHORE COMPANY (a.k.a. YARA OFFSHORE SAL(Arabic: شركة يارا ش.م.ل. اوف شور)), Bechara El Khoury Street, Beirut, Lebanon; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 05 Nov 2012; Commercial Registry Number 1806384 (Lebanon) [SDGT] (Linked To: HIZBALLAH).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having 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.

Dated: January 31, 2024.

**Bradley T. Smith,**

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

[FR Doc. 2024-02274 Filed 2-5-24; 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 for Revenue Procedure 2024-4

**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 Revenue Procedure 2024-4 (and successor guidance).

**DATES:** Written comments should be received on or before April 8, 2024 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](mailto:pra.comments@irs.gov). Please include, “OMB Number: 1545-1520, Revenue Procedure 2024-4, Public Comment Request Notice” in the Subject line.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure and instructions should be directed to LaNita Van Dyke, at (202) 317-3009, at 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:* Revenue Procedure 2024-4 (and successor guidance).

*OMB Number:* 1545-1520.

*Revenue Procedure Number:* 2024-4.

*Abstract:* Internal Revenue Code (IRC) § 601.201(a)(1) provides that it is the practice of the Internal Revenue Service (IRS) to answer inquiries of individuals and organizations, whenever appropriate in the interest of sound tax administration, as to their status for tax purposes and as to the tax effects of their acts or transactions. Under this revenue procedure 2024-4 (and successor guidance), taxpayers can request determination letters and letter rulings from the Commissioner, Tax Exempt and Government Entities, Employee Plans Office (“Employee Plans”) on how the tax laws apply to them. Employee Plans requires information from taxpayers in order to process these requests.

*Current Actions:* There is no change to the burden previously approved.

*Type of Review:* Reinstatement without change of a previously approved collection.

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local or tribal governments.

*Estimated Number of Respondents:* 8,733.

*Estimated Time per Respondent:* 2 hrs., 5 min.

*Estimated Total Annual Burden Hours:* 18,151.

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: January 31, 2024.

**Molly J. Stasko,**

*Senior IRS Tax Analyst.*

[FR Doc. 2024-02254 Filed 2-5-24; 8:45 am]

**BILLING CODE 4830-01-P**