

Dated: April 15, 2021.

Bradley T. Smith,

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

[FR Doc. 2021-08088 Filed 4-19-21; 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.

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

FOR FURTHER INFORMATION CONTACT:

OFAC: Andrea Gacki, Director, tel.: 202-622-2480; 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 the Assistant Director for Sanctions Compliance & Evaluation, tel.: 202-622-2490.

SUPPLEMENTARY INFORMATION:

Electronic Availability

The Specially Designated Nationals and Blocked Persons List and additional information concerning OFAC sanctions programs are available on OFAC's website (www.treasury.gov/ofac).

Notice of OFAC Action[s]

On April 15, 2021, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following persons are blocked under the relevant sanctions authorities listed below.

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Individuals:

1. KULINICH, Larisa Vitalievna (Cyrillic: КУЛИНИЧ, Лариса Витальевна) (a.k.a. KULINICH, Larisa (Cyrillic: КУЛИНИЧ, Лариса)), Simferopol, Crimea, Ukraine; DOB 02 Mar 1976; POB Ostapovka, Mirgorod District, Poltava Oblast, Ukraine; nationality Ukraine; alt. nationality Russia; Gender Female (individual) [UKRAINE-EO13660].

Designated pursuant to 1(a)(ii) of Executive Order 13660 of March 6, 2014, "Blocking Property of Certain Persons Contributing to the Situation in Ukraine," 79 FR 13493 (E.O. 13660), for having asserted governmental authority over any part or region of Ukraine without the authorization of the Government of Ukraine.

2. RYZHENKIN, Leonid Kronidovich (Cyrillic: РЫЖЕНЬКИН, Леонид Кронидович) (a.k.a. RIZHENKIN, Leonid; a.k.a. RYZHENKIN, Leonid (Cyrillic: РЫЖЕНЬКИН, Леонид)), Moscow, Russia; DOB 10 Nov 1967; POB St. Petersburg, Russia; nationality Russia; Gender Male; Passport 722706177 (individual) [UKRAINE-EO13685].

Designated pursuant to 2(a)(ii) of Executive Order 13685 of December 19, 2014, "Blocking Property of Certain Persons and Prohibiting Certain Transactions With Respect to the Crimea Region of Ukraine," 79 FR 77357 (E.O. 13685), for being a leader of an entity operating in the Crimea region of Ukraine.

3. KARANDA, Pavel Leonidovich (Cyrillic: КАРАНДА, Павел Леонидович), Crimea, Ukraine; DOB 1964; POB Omsk, Russia; nationality Russia; Gender Male (individual) [UKRAINE-EO13660].

Designated pursuant to 1(a)(ii) of E.O. 13660 for having asserted governmental authority over any part or region of Ukraine without the authorization of the Government of Ukraine.

4. TEREENTIEV, Vladimir Nikolaevich (Cyrillic: ТЕРЕНТЬЕВ, Владимир Николаевич) (a.k.a. TEREENTIEV, Vladimir (Cyrillic: ТЕРЕНТЬЕВ, Владимир)), Crimea, Ukraine; DOB 11 Nov 1977; POB Voronezh, Russian Federation; nationality Russia; Gender Male (individual) [UKRAINE-EO13660].

Designated pursuant to 1(a)(ii) of E.O. 13660 for having asserted governmental authority over any part or region of Ukraine without the authorization of the Government of Ukraine.

5. MIKHAILIUK, Leonid (Cyrillic: МИХАЙЛЮК, Леонид) (a.k.a. MIHAJLYUK, Leonid Vladimirovich (Cyrillic: МИХАЙЛЮК, Леонид Владимирович)), Franco Boulevard, House. 13, Simferopol, Crimea 295034, Ukraine; DOB 01 Jan 1970; nationality Russia; Gender Male (individual) [UKRAINE-EO13660].

Designated pursuant to 1(a)(ii) of E.O. 13660 for having asserted governmental authority over any part or region of Ukraine without the authorization of the Government of Ukraine.

Entities:

1. FEDERAL GOVERNMENT INSTITUTION PRETRIAL DETENTION CENTER NO 1 OF THE DIRECTORATE OF THE FEDERAL PENITENTIARY SERVICE FOR THE REPUBLIC OF CRIMEA AND SEVASTOPOL (Cyrillic: ФЕДЕРАЛЬНОЕ КАЗЕННОЕ УЧРЕЖДЕНИЕ СЛЕДСТВЕННЫЙ ИЗОЛЯТОР NO 1 УПРАВЛЕНИЯ ФЕДЕРАЛЬНОЙ СЛУЖБЫ ИСПОЛНЕНИЯ НАКАЗАНИЙ ПО РЕСПУБЛИКЕ КРЫМ И Г. СЕВАСТОПОЛЮ) (a.k.a. DETENTION CENTER NO 1 IN SIMFEROPOL; a.k.a. FKU SIZO-1 UFSIN OF RUSSIA FOR THE REPUBLIC OF CRIMEA AND SEVASTOPOL (Cyrillic: ФКУ СИЗО-1 УФСИН РОССИИ ПО РЕСПУБЛИКЕ КРЫМ И Г. СЕВАСТОПОЛЮ); a.k.a. SIMFEROPOL REMAND PRISON; a.k.a. SIMFEROPOL SIZO), Bulvar Lenina, dom 4, Simferopol, Crimea 295006, Ukraine; Lenin Boulevard, 4, Simferopol, Crimea 295006, Ukraine; Tax ID No. 9102002109 (Russia); Registration Number 1149102002389 (Russia) [UKRAINE-EO13685].

Designated pursuant to 2(a)(i) of E.O. 13685 for operating in the Crimea region of Ukraine.

2. JOINT-STOCK COMPANY THE BERKAKIT-TOMMOT-YAKUTSK RAILWAY LINE'S CONSTRUCTION DIRECTORATE (Cyrillic: АКЦИОНЕРНОЕ ОБЩЕСТВО ДИРЕКЦИЯ ПО СТРОИТЕЛЬСТВУ ЖЕЛЕЗНОЙ ДОРОГИ БЕРКАКИТ-ТОММОТ-ЯКУТСК) (a.k.a. AKTSIONERNOE OBSHCHESTVO DIREKTSIYA PO STROITEL'STVU ZHELEZNOY DOROGI BERKAKIT-TOMMOT-YAKUTSK; a.k.a. JSC DSZHD BTYA (Cyrillic: АО ДСЖД БТЯ); a.k.a. OPEN JOINT-STOCK COMPANY THE BERKAKIT-TOMMOT-YAKUTSK RAILWAY LINE'S CONSTRUCTION DIRECTORATE (Cyrillic: ОТКРЫТОЕ АКЦИОНЕРНОЕ ОБЩЕСТВО ДИРЕКЦИЯ ПО СТРОИТЕЛЬСТВУ ЖЕЛЕЗНОЙ ДОРОГИ БЕРКАКИТ-ТОММОТ-ЯКУТСК)), Mayakovsky street, building 14, Aldan, Republic of Sakha (Yakutia) 678900, Russia (Cyrillic: улица Маяковского, дом 14, город Алдан, Республика Саха (Якутия) 678900, Russia); Registration ID 1121402000213 (Russia); Tax ID No. 1402015986 (Russia) [UKRAINE-EO13685].

Designated pursuant to 2(a)(i) of E.O. 13685 for operating in the Crimea region of Ukraine.

3. LENPROMTRANSPROYEKT (Cyrillic: АО ЛЕНПРОМТРАНСПРОЕКТ) (a.k.a. LENPROMTRANSPROYEKT CJSC; a.k.a. LENPROMTRANSPROYEKT JOINT-STOCK COMPANY), Kondrat'yevskiy Prospekt 15, building 5/1, 223, St. Petersburg 195197, Russia; Tax ID No. 7825064262 (Russia); Business Registration Number 1027809210054 (Russia) [UKRAINE-EO13685].

Designated pursuant to 2(a)(i) of E.O. 13685 for operating in the Crimea region of Ukraine.

Dated: April 15, 2021.

Bradley Smith,

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

[FR Doc. 2021-08086 Filed 4-19-21; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure Waiver of 60-Day Rollover Requirement

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 waiver of 60-Day rollover requirement.

DATES: Written comments should be received on or before June 21, 2021 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

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

SUPPLEMENTARY INFORMATION:

Title: Waiver of 60-Day Rollover Requirement.

OMB Number: 1545-2269.

Revenue Procedure: 2020-46.

Abstract: Revenue Procedure 2020-46 modifies and updates Rev. Proc. 2016-47, 2016-37 I.R.B. 346. Section 3.02(2) of Rev. Proc. 2016-47 provides a list of permissible reasons for self-certification of eligibility for a waiver of the 60 day rollover requirement, and, in response to requests from stakeholders, this revenue procedure modifies that list by adding a new reason: A distribution was made to a state unclaimed property fund. As under Rev. Proc. 2016-47, a self-certification relates only to the reasons for missing the 60-day deadline, not to whether a distribution is otherwise eligible to be rolled over. An

appendix contains a model letter that may be used for self-certification.

Upon receipt of a self-certification, a plan administrator or IRA trustee may accept the contribution and treat it as having satisfied the requirements for a waiver of the 60-day requirement. Currently, the only way for a taxpayer to obtain a waiver of the 60 day requirement with respect to an amount distributed to a state unclaimed property fund is to apply to the Internal Revenue Service (IRS) for a favorable ruling, which is issued by the Tax Exempt and Government Entities Division (TE/GE). The user fee for a ruling is \$10,000. The program outlined in this revenue procedure permits taxpayers to receive the benefits of a waiver without paying a user fee.

Current Actions: There is no change to this existing revenue procedure.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 160.

Estimated Time per Response: 3 hours.

Estimated Total Annual Burden Hours: 480.

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: April 5, 2021.

Chakinna B. Clemons,

Supervisory Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2022 Grant Application Package

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document contains a notice that the IRS has made available the 2022 Grant Application Package and Guidelines (Publication 3319) for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant for the 2022 grant year, which runs from January 1, 2022, through December 31, 2022. The application period runs from May 3, 2021, through June 18, 2021.

DATES: All applications and requests for continued funding for the 2022 grant year must be filed electronically by 11:59 p.m. (Eastern Time) on June 18, 2021. The IRS is authorized to award multi-year grants not to exceed three years. For an organization not currently receiving a grant for 2021, an organization that received a single year grant in 2021, or an organization whose multi-year grant ends in 2021, the organization must apply electronically at www.grants.gov. For an organization currently receiving a grant for 2021 that is requesting funding for the second or third year of a multi-year grant, the organization must submit a Non-Competing Continuation Request for continued funding electronically at www.grantsolutions.gov. All organizations must use the funding number of TREAS-GRANTS-052022-001, and the Catalog of Federal Domestic Assistance program number is 21.008. See <https://beta.sam.gov/>. The LITC Program Office is scheduling a Zoom webinar to cover the full application process for May 13, 2021. See www.irs.gov/advocate/low-income-taxpayer-clinics for complete details, including any changes to the date, time, and the posting of materials.

FOR FURTHER INFORMATION CONTACT: Bill Beard at (949) 575-6200 (not a toll-free number) or by email at beard.william@irs.gov. The LITC Program Office is located at: IRS, Taxpayer Advocate