

indirect shareholders of passive foreign investment companies (PFICs). The IRS uses Form 8621 to identify PFICs, U.S. persons that are shareholders, and transactions subject to PFIC taxation and verify income inclusions, excess distributions and deferred tax amounts.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,500 hours.

*OMB Number:* 1545-1102.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* PS-19-92 (TD 9420-Final) Carryover Allocations and Other Rules Relating to the Low-Income Housing Credit.

*Abstract:* This document contains final regulations that amend the utility allowances regulations concerning the low-income housing tax credit. The final regulations update the utility allowance regulations to provide new options for estimating tenant utility costs. The final regulations affect owners of low-income housing projects who claim the credit, the tenants in those low-income housing projects, and the State and local housing credit agencies that administer the credit.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 4,008 hours.

*OMB Number:* 1545-1615.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* REG-118926-97 (T.D. 8817 Final) Notice of Certain Transfers to Foreign Partnerships and Foreign Corporations.

*Abstract:* Section 6038B requires U.S. persons to provide certain information when they transfer certain property to a foreign partnership or foreign corporation. This regulation provides reporting rules to identify United States persons who contribute property to foreign partnerships and to ensure the correct reporting of items with respect to those partnerships.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-1345.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* CO-99-91 (Final) Limitations on Corporate Net Operating Loss.

*Abstract:* This regulation modifies the application of segregation rules under section 382 in the case of certain issuances of stock by a loss corporation.

This regulation provides that the segregation rules do not apply to small issuances of stock, as defined, and apply only in part to certain other issuances of stock for cash.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-2179.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* REG-120399-10—Patient Protection and Affordable Care Act Enrollment Opportunity Notice Relating to Lifetime Limits.

*Abstract:* This document contains interim final regulations implementing the rules for group health plans and health insurance coverage in the group and individual markets under provisions of the Affordable Care Act regarding preexisting condition exclusions, lifetime and annual dollar limits on benefits, rescissions, prohibition on discrimination in favor of highly compensated individuals, and patient protections.

*Respondents:* Private sector: Businesses or other for-profits, Not-for-profit institutions.

*Estimated Total Burden Hours:* 1,300 hours.

*OMB Number:* 1545-1905.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* REG-128767-04 (Final), (TD 9289) Treatment of Disregarded Entities Under Section 752.

*Abstract:* Generally, the final regulations recognize that only the assets of a disregarded entity that limits its member's liability are available to satisfy creditors' claims under local law. The proposed regulations provide rules under section 752 for taking into account the net value of a disregarded entity owned by a partner or related person for purposes of allocating, partnership liabilities.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 3,000 hours.

*OMB Number:* 1545-2178.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* REG-118412-10—Interim Final Rules for Group Health Plans and Health Insurance Coverage Relating to Status as a Grandfathered Health Plan under the Patient Protection and Affordable Care Act (TD XXXX).

*Abstract:* This document contains interim final regulations implementing

the rules for group health plans and health insurance coverage in the group and individual markets under provisions of the Patient Protection and Affordable Care Act regarding status as a grandfathered health plan.

*Respondents:* Private sector:

Businesses or other for-profits, Not-for-profit institutions.

*Estimated Total Burden Hours:* 323,000 hours.

*Bureau Clearance Officer:* Allan Hopkins, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 622-6665.

*OMB Reviewer:* Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395-7873.

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Additional Designation of Entities Pursuant to Executive Order 13382

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Treasury Department's Office of Foreign Assets Control ("OFAC") is publishing the names of 10 newly-designated entities and 5 newly-designated individuals whose property and interests in property are blocked pursuant to Executive Order 13382 of June 28, 2005, "Blocking Property of Weapons of Mass Destruction Proliferators and Their Supporters."

**DATES:** The designation by the Director of OFAC of the 10 entities and 5 individuals identified in this notice pursuant to Executive Order 13382 is effective on November 30, 2010.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director, Compliance Outreach & Implementation, Office of Foreign Assets Control, Department of the Treasury, Washington, DC 20220, tel.: 202/622-2490.

#### SUPPLEMENTARY INFORMATION:

##### Electronic and Facsimile Availability

This document and additional information concerning OFAC are available from OFAC's Web site (<http://www.treas.gov/offices/enforcement/ofac>) or via facsimile through a 24-hour fax-on demand service, tel.: (202) 622-0077.

*Background:*

On June 28, 2005, the President, invoking the authority, *inter alia*, of the International Emergency Economic Powers Act (50 U.S.C. 1701–1706) (“IEEPA”), issued Executive Order 13382 (70 FR 38567, July 1, 2005) (the “Order”), effective at 12:01 a.m. eastern daylight time on June 29, 2005. In the Order, the President took additional steps with respect to the national emergency described and declared in Executive Order 12938 of November 14, 1994, regarding the proliferation of weapons of mass destruction and the means of delivering them.

Section 1 of the Order blocks, with certain exceptions, all property and interests in property that are in the United States, or that hereafter come within the United States or that are or hereafter come within the possession or control of United States persons, of: (1) The persons listed in the Annex to the Order; (2) any foreign person determined by the Secretary of State, in consultation with the Secretary of the Treasury, the Attorney General, and other relevant agencies, to have engaged, or attempted to engage, in activities or transactions that have materially contributed to, or pose a risk of materially contributing to, the proliferation of weapons of mass destruction or their means of delivery (including missiles capable of delivering such weapons), including any efforts to manufacture, acquire, possess, develop, transport, transfer or use such items, by any person or foreign country of proliferation concern; (3) any person determined by the Secretary of the Treasury, in consultation with the Secretary of State, the Attorney General, and other relevant agencies, to have provided, or attempted to provide, financial, material, technological or other support for, or goods or services in support of, any activity or transaction described in clause (2) above or any person whose property and interests in property are blocked pursuant to the Order; and (4) any person determined by the Secretary of the Treasury, in consultation with the Secretary of State, the Attorney General, and other relevant agencies, to be owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, any person whose property and interests in property are blocked pursuant to the Order.

On November 30, 2010, the Director of OFAC, in consultation with the Departments of State, Justice, and other relevant agencies, designated 10 entities and 5 individuals whose property and

interests in property are blocked pursuant to Executive Order 13382.

The list of additional designees is as follows:

*Entities:*

1. ASHTEAD SHIPPING COMPANY LIMITED, Manning House, 21 Bucks Road, Douglas IM1 3DA, Man, Isle of; c/o Islamic Republic of Iran Shipping Lines (IRISL), No. 37, Aseman Tower, Sayyade Shirazee Square, Pasdaran Avenue, PO Box 19395–1311, Tehran, Iran; Business Registration Document # 108116C (Man, Isle of); E-mail Address [smd@irisl.net](mailto:smd@irisl.net); Web site [www.irisl.net](http://www.irisl.net); Telephone: 982120100488; Fax: 982120100486 [NPWMD]

2. BYFLEET SHIPPING COMPANY LIMITED, Manning House, 21 Bucks Road, Douglas IM1 3DA, Man, Isle of; c/o Islamic Republic of Iran Shipping Lines (IRISL), No. 37, Aseman Tower, Sayyade Shirazee Square, Pasdaran Avenue, PO Box 19395–1311, Tehran, Iran; Business Registration Document #118117C (Man, Isle of); E-mail Address [smd@irisl.net](mailto:smd@irisl.net); Website [www.irisl.net](http://www.irisl.net); Telephone: 982120100488; Fax: 982120100486 [NPWMD]

3. COBHAM SHIPPING COMPANY LIMITED, Manning House, 21 Bucks Road, Douglas IM1 3DA, Man, Isle of; c/o Islamic Republic of Iran Shipping Lines (IRISL), No. 37, Aseman Tower, Sayyade Shirazee Square, Pasdaran Avenue, PO Box 19395–1311, Tehran, Iran; Business Registration Document #108118C (Man, Isle of); E-mail Address [smd@irisl.net](mailto:smd@irisl.net); Web site [www.irisl.net](http://www.irisl.net); Telephone: 982120100488; Fax: 982120100486 [NPWMD]

4. DORKING SHIPPING COMPANY LIMITED, Manning House, 21 Bucks Road, Douglas IM1 3DA, Man, Isle of; c/o Islamic Republic of Iran Shipping Lines (IRISL), No. 37, Aseman Tower, Sayyade Shirazee Square, Pasdaran Avenue, PO Box 19395–1311, Tehran, Iran; Business Registration Document #108119C (Man, Isle of); E-mail Address [smd@irisl.net](mailto:smd@irisl.net); Website [www.irisl.net](http://www.irisl.net); Telephone: 982120100488; Fax: 982120100486 [NPWMD]

5. EFFINGHAM SHIPPING COMPANY LIMITED, Manning House, 21 Bucks Road, Douglas IM1 3DA, Man, Isle of; c/o Islamic Republic of Iran Shipping Lines (IRISL), No. 37, Aseman Tower, Sayyade Shirazee Square, Pasdaran Avenue, PO Box 19395–1311, Tehran, Iran; Business Registration Document #108120C (Man, Isle of); E-mail Address [smd@irisl.net](mailto:smd@irisl.net); Web site [www.irisl.net](http://www.irisl.net); Telephone: 982120100488; Fax: 982120100486 [NPWMD]

6. FARNHAM SHIPPING COMPANY LIMITED, Manning House, 21 Bucks

Road, Douglas IM1 3DA, Man, Isle of; c/o Islamic Republic of Iran Shipping Lines (IRISL), No. 37, Aseman Tower, Sayyade Shirazee Square, Pasdaran Avenue, PO Box 19395–1311, Tehran, Iran; Business Registration Document #108146C (Man, Isle of); Email Address [smd@irisl.net](mailto:smd@irisl.net); Website [www.irisl.net](http://www.irisl.net); Telephone: 982120100488; Fax: 982120100486 [NPWMD]

7. GOMSHALL SHIPPING COMPANY LIMITED, c/o Soroush Sarzamin Asatir (SSA) Ship Management Co, Shabnam Alley, Golriz St, Vafa Alley, Fajr St, Shahid Motahari Avenue, 1589675951, Tehran, Iran; Manning House, 21 Bucks Road, Douglas IM1 3DA, Man, Isle of; Business Registration Document #111998C (Man, Isle of); E-mail Address [info@ssa-smc.net](mailto:info@ssa-smc.net); Web site [www.ssa-smc.net](http://www.ssa-smc.net); Telephone: 982126100191; Fax: 982126100192 [NPWMD]

8. HORSHAM SHIPPING COMPANY LIMITED, c/o Soroush Sarzamin Asatir (SSA) Ship Management Co, Shabnam Alley, Golriz St, Vafa Alley, Fajr St, Shahid Motahari Avenue, 1589675951, Tehran, Iran; Manning House, 21 Bucks Road, Douglas IM1 3DA, Man, Isle of; Business Registration Document #111999C (Man, Isle of); E-mail Address [info@ssa-smc.net](mailto:info@ssa-smc.net); Web site [www.ssa-smc.net](http://www.ssa-smc.net); Telephone: 982126100191; Fax: 982126100192 [NPWMD]

9. PEARL ENERGY COMPANY LTD., Level 13(E) Main Office Tower, Jalan Merdeka, Financial Park Complex, Labuan, 87000, Malaysia; Telephone 6087541688; Fax: 6087453688 [NPWMD]

10. PEARL ENERGY SERVICES, SA, 15 Avenue de Montchoisi, Lausanne, 1006 VD, Switzerland; Telephone: 0216140614; Business Registration Document Number: CH–550.1.058.055–9 [NPWMD]

*Individuals*

1. AFZALI, ALI, c/o Bank Mellat, Tehran, Iran; DOB: 1 July 1967; Nationality: Iranian [NPWMD]

2. DAJMAR, Mohammad Hossein (a.k.a. DAJMAR, Mohammad Hossein); DOB 19 Feb 1956; nationality Iran; Passport K13644698 (Iran) expires 16 May 2013 (individual) [NPWMD]

3. GOLPARVAR, Gholam Hossein (a.k.a. GOLPARVAR, Gholamhossein); DOB 23 Jan 1957; nationality Iran; Passport U14643027 (Iran) expires 11 Nov 2013 (individual) [NPWMD]

4. PAJAND, Mohammad Hadi, 73 Blair Court, Boundary Road, London NW8 6NT, United Kingdom; DOB 28 May 1950; nationality Iran (individual) [NPWMD]

5. ZADEH, Hassan Jalil (a.k.a. JALILZADEH, Hassan); DOB 26 Jan 1959; nationality Iran; Passport