Administration, the Secretary of Defense, the Secretary of State, and the Secretary of Homeland Security, may designate and block the property and interests in property, subject to U.S. jurisdiction, of persons who are found to be: (1) Materially assisting in, or providing financial or technological support for or to, or providing goods or services in support of, the international narcotics trafficking activities of a person designated pursuant to the Kingpin Act; (2) owned, controlled, or directed by, or acting for or on behalf of, a person designated pursuant to the Kingpin Act; or (3) playing a significant role in international narcotics trafficking.

On November 10, 2015, the Acting Director of OFAC designated the following two individuals and two entities whose property and interests in property are blocked pursuant to section 805(b) of the Kingpin Act.

Individuals

1. FEO ALVARADO, Alveiro (a.k.a. “BENAVIDES”), Colombia; DOB 16 Jun 1967; POB El Paso, Cesar, Colombia; citizen Colombia; Cedula No. 77162067 (Colombia) [individual] [SDNTK] (Linked To: LOS URABENOS). Designated for materially assisting in, or providing support for or to, or providing goods or services in support of, the international narcotics trafficking activities of LOS URABENOS; and/or being controlled, directed by and/or acting for or on behalf of LOS URABENOS, and therefore meets the statutory criteria for designation as an SDNT pursuant to sections 805(b)(3) of the Kingpin Act.

2. MOSQUERA PEREZ, Victor Alfonso (a.k.a. “NEGRO MOSQUERA”), Colombia; DOB 14 Sep 1984; POB Turbo, Antioquia, Colombia; citizen Colombia; Cedula No. 8358401 (individual) [SDNTK] (Linked To: LOS URABENOS). Designated for materially assisting in, or providing support for or to, or providing goods or services in support of, the international narcotics trafficking activities of LOS URABENOS; and/or being controlled, directed by and/or acting for or on behalf of LOS URABENOS, and therefore meets the statutory criteria for designation as an SDNT pursuant to sections 805(b)(2) and/or (3) of the Kingpin Act.

Entities

1. DE EXPOMINERIA S.A.S. (a.k.a. DE EXPOMINERIA S.A.), Calle 40, 81 a 15, Medellin, Colombia; NIT # 900328871–2 (Colombia) [SDNTK]. Designated for being owned, controlled, directed by, and/or acting for or on behalf of LOS URABENOS, and therefore meets the statutory criteria for designation as an SDNT pursuant to section 805(b)(3) of the Kingpin Act.

2. JOYERIA MVK, Calle 100 # 10–29, Turbo, Antioquia, Colombia; NIT # 8358401–7 (Colombia) [SDNTK]. Designated for being owned, controlled, directed by, and/or acting for or on behalf of LOS URABENOS and therefore meets the statutory criteria for designation as an SDNT pursuant to section 805(b)(3) of the Kingpin Act.

Dated: November 10, 2015.

Andrea Gacki,
Acting Director, Office of Foreign Assets Control.

DEPARTMENT OF THE TREASURY
Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning modifications of commercial mortgage loans held by a real estate mortgage investment conduit.

DATES: Written comments should be received on or before January 19, 2016 to be assured of consideration.

ADDRESSES: Direct all written comments to Michael Joplin, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Sara Covington at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Modifications of Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit (REMIC).

OMB Number: 1545–2110.

Regulation Project Number: REG–127770–07 (TD 9463).

Abstract: This final regulation would expand the list of permitted loan modifications to include certain modifications of commercial mortgages. Changes to the regulations are necessary to better accommodate evolving commercial mortgage industry practices.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 200.

Estimated Time per Respondent: 15 hours.

Estimated Total Annual Burden Hours: 3,000.

The following paragraph applies to all of 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 as long as 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: November 6, 2015.

Michael Joplin,
IRS Supervisory Tax Analyst.

DEPARTMENT OF THE TREASURY
Internal Revenue Service

Proposed Collection; Comment Request for Form 4255

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.
SUMMARY: The Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 4255, Recapture of Investment Credit.

DATES: Written comments should be received on or before January 19, 2016 to be assured of consideration.

ADDRESSES: Direct all written comments to Michael Joplin, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Sara Covington, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:
Title: Recapture of Investment Credit.
OMB Number: 1545–0166.
Form Number: 4255.

Abstract: Internal Revenue Code section 50(a) requires that a taxpayer’s income tax be increased by the investment credit recapture tax if the taxpayer disposes of investment credit property before the close of the recapture period used in figuring the original investment credit. Form 4255 provides for the computation of the recapture tax.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, and farms.

Estimated Number of Respondents: 13,200.
Estimated Time per Respondent: 9 hrs. 49 min.
Estimated Total Annual Burden Hours: 129,492.

The following paragraph applies to all of 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 as long as 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 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.

Dated: November 6, 2015.

Michael A. Joplin,
IRS Supervisory Tax Analyst.

[FR Doc. 2015–29328 Filed 11–16–15; 8:45 am]