

Dated: April 12, 2024.

**Bradley T. Smith,**

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

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**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 applicable date(s).

**FOR FURTHER INFORMATION CONTACT:**

OFAC: Bradley T. 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 Enforcement, Compliance and 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 (<https://www.treasury.gov/ofac>).

**Notice of OFAC Actions**

On April 18, 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 authorities listed below.

**Individuals**

1. AL-TAF, Ali Asghar (a.k.a. ATTA GHOLAMHOSEIN, Ali Asghar), Shahrin Shahr, Iran; DOB 21 Dec 1978; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 2529687692 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: KIMIA PART SIVAN COMPANY LLC).

Designated pursuant to section 1(a)(iii)(A) of Executive Order 13224 of September 23, 2001, "Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism" (E.O. 13224), 66 FR 49079, as amended by Executive Order 13886 of September 9, 2019, "Modernizing Sanctions To Combat Terrorism," 84 FR 48041, 3 CFR, 2019 Comp., p. 356 (E.O. 13224, as amended) for having acted or purported to act for or on behalf of, directly or indirectly, KIMIA PART SIVAN COMPANY LLC, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

2. ARAMBUNEZHAD, Hasan (a.k.a. HABIBI, Hasan), Iran; DOB 23 Sep 1975; POB Varamin, Iran; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 6589640386 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: KIMIA PART SIVAN COMPANY LLC; Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, KIMIA PART SIVAN COMPANY LLC, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

3. AZIZKHANI, Esma'il, Sepahan City, Iran; DOB 07 Oct 1981; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 1285006501 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: KIMIA PART SIVAN COMPANY LLC).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, KIMIA PART SIVAN COMPANY LLC, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

4. DEHGHAN, Majid, Iran; DOB 22 Sep 1988; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 0083115234 (Iran) (individual) [SDGT] [IRGC] [IFSR]

(Linked To: FATEH ASEMAN SHARIF COMPANY).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, FATEH ASEMAN SHARIF COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

5. EBRAHIMI FORUSHANI, Hamid Hajji (a.k.a. EBRAHIMI FORUSHAN, Hamid Hajji), Esfahan, Iran; DOB 08 Sep 1980; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 1141913534 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: KIMIA PART SIVAN COMPANY LLC).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, KIMIA PART SIVAN COMPANY LLC, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

6. FATEHI, Mohammad Sadegh, Iran; DOB 21 Sep 1982; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 1288345801 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: KIMIA PART SIVAN COMPANY LLC).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, KIMIA PART SIVAN COMPANY LLC, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

7. MOSHKANI, Abolfazl Ramazanadeh (a.k.a. MASHKANI, Abolfazl Ramezanzadeh; a.k.a. REZA'I, Abolfazl), Tehran, Iran; DOB 11 Jun 1988; POB Kashan, Iran; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 1263617549 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

8. NAGHNEH, Mehdi Ghaffari (a.k.a. NAQNAH, Mahdi Ghaffari), Shar-e Kord, Iran; DOB 01 Mar 1991; POB Borujen, Iran; nationality Iran;

Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 4640070391 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

9. NAHAR DANI, Reza (a.k.a. NAHAR DANI, Ali Reza), Tehran, Iran; DOB 11 Jun 1986; POB Tehran, Iran; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 0082970165 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

10. RAMSHEH, Ali Reza Nurian, Iran; DOB 25 May 1967; alt. DOB 20 Jun 1967; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 0938665847 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: KIMIA PART SIVAN COMPANY LLC).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, KIMIA PART SIVAN COMPANY LLC, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

11. SARTAJI, Abbas (a.k.a. HEDAYAT, Reza; a.k.a. SARTAJI, Abas), Tehran, Iran; DOB 23 Aug 1983; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; Passport M51368656 (Iran); National ID No. 6039648112 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person

whose property and interests in property are blocked pursuant to E.O. 13224.

12. TURANLU, Mohsen Sayyadi (a.k.a. TURANLU, Muhsin Sayyadi), Iran; DOB 23 Aug 1979; POB Shiravan, Iran; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 0827989709 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: KIMIA PART SIVAN COMPANY LLC).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, KIMIA PART SIVAN COMPANY LLC. a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

13. ZAVARAKI, Hadi Jamshidi (a.k.a. KAMALI, Hadi), Karaj, Iran; DOB 23 Apr 1986; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 0082700958 (Iran) (individual) [SDGT] [IRGC] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

14. ABUTALEBI, Mohammad Sadegh (a.k.a. ABOUTALEBI, Mohammad Sadegh; a.k.a. ABUTALEBI, Mohammad Sadiq), Qom, Iran; DOB 22 Jun 1964; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 0530439441 (Iran) (individual) [NPWMD] [IRGC] [IFSR] (Linked To: OJE PARVAZ MADO NAFAR COMPANY).

Designated pursuant to section 1(a)(iv) of Executive Order 13382 of June 28, 2005, “Blocking Property of Weapons of Mass Destruction Proliferators and Their Supporters,” 70 FR 38567, 3 CFR, 2005 Comp., p. 170 (E.O. 13382), for acting or purporting to act for or on behalf of, directly or indirectly, OJE PARVAZ MADO NAFAR COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

15. ABUTALEBI, Ali Asghar (a.k.a. ABOUTALEBI, Ali Asghar; a.k.a. ABUTALEBI, Ali Asghar), Qom, Iran; DOB 10 Aug 1961; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender

Male; National ID No. 0530657491 (Iran) (individual) [NPWMD] [IRGC] [IFSR] (Linked To: OJE PARVAZ MADO NAFAR COMPANY).

Designated pursuant to section 1(a)(iv) of E.O. 13382 for acting or purporting to act for or on behalf of, directly or indirectly, OJE PARVAZ MADO NAFAR COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

16. NAJAFI, Ali Habibi (a.k.a. HABIBI, Ali), Tehran, Iran; DOB 25 Dec 1977; nationality Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Gender Male; National ID No. 0060598298 (Iran) (individual) [NPWMD] [IFSR] (Linked To: ASEMAN PISHRANEH CO. LTD)

Designated pursuant to section 1(a)(iv) of E.O. 13382 for acting or purporting to act for or on behalf of, directly or indirectly, ASEMAN PISHRANEH CO. LTD, a person whose property and interests in property are blocked pursuant to E.O. 13382.

#### Entities

1. ASEMAN PISHRANEH CO. LTD (a.k.a. ASEMAN PISHRANEH ENGINEERING SERVICES LIMITED LIABILITY COMPANY; a.k.a. SKY PROPULSION ENGINEERING RESEARCH AND SERVICES CONSULTING COMPANY; a.k.a. SKY PROPULSION ENGINEERING SERVICES COMPANY), Kilometer 13 of Shahid Babaei Highway, Intersection of Telo Road (Northwest Side), Aerospace Complex (Sepehr Airport), Tehran, Iran; Additional Sanctions Information—Subject to Secondary Sanctions; Organization Established Date 14 Apr 1999; National ID No. 10101922753 (Iran); Registration Number 149432 (Iran) [NPWMD] [IFSR] (Linked To: PARAVAR PARS COMPANY)

Designated pursuant to section 1(a)(iv) of E.O. 13382 for being owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, PARAVAR PARS COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

2. FATEH ASEMAN SHARIF COMPANY (a.k.a. FATEH ASEMAN SHARIF KNOWLEDGE BASED COMPANY), 18th District, 5 Kilometers of Fatah Highway, Nord Blvd., Tehran, Iran; Additional Sanctions Information—Subject to Secondary Sanctions; National ID No. 10320891651 (Iran) [SDGT] [IRGC] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

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, ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

Dated: April 18, 2024.

**Bradley T. Smith,**

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

[FR Doc. 2024-08633 Filed 4-22-24; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Low Income Taxpayer Clinic Grant Program; Availability of 2025 Grant Application Package

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Solicitation of grant applications.

**SUMMARY:** This document contains a notice that the IRS has provided a grant opportunity in [www.grants.gov](http://www.grants.gov) for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant. The IRS is authorized to award multi-year LITC grants not to exceed three years. (Organizations currently participating in the LITC grant program that are submitting a Non-Competing Continuation Request for continued funding for 2025 must do so electronically at [www.grantsolutions.gov](http://www.grantsolutions.gov)). Grants may be awarded for the development, expansion, or continuation of programs providing qualified services to eligible taxpayers. Grant funds may be awarded for start-up expenditures incurred by new clinics during 2025. The budget and the period of performance for the grant will be January 1, 2025–December 31, 2025. The application period runs from April 22, 2024, through June 12, 2024.

**DATES:** All applications and requests for continued funding for the 2025 grant year must be filed electronically by 11:59 p.m. (Eastern Time) on June 12, 2024. All organizations must use the funding number of TREAS-GRANTS-042025-001, and the Catalog of Federal Domestic Assistance program number is 21.008, see [www.sam.gov](http://www.sam.gov). The IRS is scheduling two optional webinars, Session One on April 25, and Session Two on May 7, 2024, to cover the full application process. See [www.irs.gov/advocate/low-income-taxpayer-clinics](http://www.irs.gov/advocate/low-income-taxpayer-clinics) for complete details, including posted

materials and any changes to the date and time.

**FOR FURTHER INFORMATION CONTACT:**

Karen Tober at (202) 317-4700 (not a toll-free number) or by email at [karen.tober@irs.gov](mailto:karen.tober@irs.gov). The IRS office that provides oversight of the LITC grant program is the LITC Program Office, located at: IRS, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA:LITC, 1111 Constitution Avenue NW, Room 1034, Washington, DC 20224. Copies of the *2024 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2024), can be downloaded from the IRS internet site at <https://www.taxpayeradvocate.irs.gov/about-us/litc-grants/> or ordered by calling the IRS Distribution Center toll-free at 1-800-829-3676. See <https://youtu.be/6kRrjN-DNYQ> for a short video about the LITC Program. Note: To assist organizations in applying for funding, the “Reminders and Tips for Completing Form 13424-M” available at <https://www.taxpayeradvocate.irs.gov/about-us/litc-grants/> will include instructions for which questions an organization should complete if requesting funding only for the English as a second language (ESL) Education Pilot Program described in this notice.

**SUPPLEMENTARY INFORMATION:**

**Background**

Pursuant to 26 U.S.C. 7526, the IRS will annually award up to \$6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualified organizations, subject to the limitations in the statute. For FY 2024, Congress has provided overall LITC grant funding of \$28 million and has authorized funding of up to \$200,000 per clinic. The President’s FY 2025 budget request proposes an overall LITC grant funding level of \$26 million and a continuation of the \$200,000 per-clinic funding cap. In light of the President’s budget request and the uncertain timeline for final congressional action, the IRS will allow applicants to request up to \$200,000 for the 2025 grant year. The IRS will also continue the ESL Education Pilot Program that was rolled out as part of the February 2023 supplemental funding opportunity. If for FY 2025 Congress significantly reduces the overall LITC grant funding level or reduces the per-clinic funding cap, the IRS will adjust each grant recipient’s award to reflect any limitations in place at that time.

For an applicant proposing to provide tax controversy representation, at least 90 percent of the taxpayers represented

by the clinic must have incomes which do not exceed 250 percent of the poverty level as determined under criteria established by the Director of the Office of Management and Budget. See 89 FR 2961–2963 (January 17, 2024). In addition, the amount in controversy for the tax year to which the controversy relates generally cannot exceed the amount specified in Internal Revenue Code (IRC) section 7463 (\$50,000) for eligibility for special small tax case procedures in the United States Tax Court. IRC section 7526(c)(5) requires clinics to provide dollar-for-dollar matching funds, which may consist of funds from other sources or contributions of volunteer time. See IRS Pub. 3319 for additional details. An applicant who is planning to operate a program to inform ESL taxpayers about their taxpayer rights and responsibilities must have either a volunteer or a staff member designated as a Qualified Tax Expert, generally an attorney, enrolled agent or certified public accountant, to review and approve all educational material.

**Mission Statement**

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system for taxpayers who are low-income or ESL by providing *pro bono* representation on their behalf in tax disputes with the IRS; educating them about their rights and responsibilities as taxpayers; and identifying and advocating for issues that impact low-income and ESL taxpayers.

**Expansion of the Type of Qualified Services an Organization Can Provide Through Implementation of ESL Education Pilot**

IRC section 7526(b)(1)(A) authorizes the IRS to award grants to organizations that represent low-income taxpayers in controversies before the IRS or provide education to ESL taxpayers regarding their taxpayer rights and responsibilities.

To achieve maximum access to justice for low-income and ESL taxpayers, the IRS has expanded the eligibility criteria for a grant by removing the requirement for eligible organizations to provide direct controversy representation. Pursuant to the ESL Education Pilot Program started in 2023 and continued through 2025, a grant may be awarded to an organization to operate a program to inform ESL taxpayers about their taxpayer rights and responsibilities under the IRC without the requirement to also provide tax controversy representation to low-income taxpayers. See IRS Pub. 3319 for examples of what constitutes a “clinic.” Applicants