

interests in property subject to U.S. jurisdiction of the following persons are blocked under the relevant sanctions authorities listed below.

#### Entity

1. CARTEL DE SANTA ROSA DE LIMA (a.k.a. SANTA ROSA DE LIMA CARTEL; a.k.a. "CSRL"), Mexico; Organization Established Date 2014; Target Type Criminal Organization [TCO].

Designated pursuant to section 1(a)(ii)(A) of Executive Order 13581 of July 24, 2011, "Blocking Property of Transnational Criminal Organizations," 76 FR 44757 (July 27, 2011), as amended by Executive Order 13863 of March 15, 2019, "Taking Additional Steps to Address the National Emergency With Respect to Significant Transnational Criminal Organizations," 84 FR 10255 (March 19, 2019) (E.O. 13581, as amended) for being a foreign person that constitutes a significant transnational criminal organization.

#### Individual

1. YEPEZ ORTIZ, Jose Antonio (a.k.a. "El Marro"), Mexico; DOB 23 Jul 1980; POB Guanajuato, Mexico; nationality Mexico; Gender Male; C.U.R.P. YEOA800723HGTPRN07 (Mexico) (individual) [TCO] (Linked To: CARTEL DE SANTA ROSA DE LIMA).

Designated pursuant to section 1(a)(ii)(C) of E.O. 13581, as amended, for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, Cartel de Santa Rosa de Lima, a person whose property and interests in property are blocked pursuant to E.O. 13581, as amended. (Authority: E.O. 13581, as amended.)

**Bradley T. Smith,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2025-23445 Filed 12-18-25; 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 Form 1099-OID

**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 Form 1099-OID, *Original Issue Discount*.

**DATES:** Written comments should be received on or before February 17, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés Garcia, 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: 1545-0117—Public Comment Request Notice" in the Subject line.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information.

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.

*Title:* Original Issue Discount.

*OMB Number:* 1545-0117.

*Regulation Project Number:* Form 1099-OID.

**Abstract:** Form 1099-OID is used for reporting original issue discount as required by section 6049 of the Internal Revenue Code. It is used to verify that income earned on discount obligations is properly reported by the recipient.

**Current Actions:** There are changes to the burden indicators used to compute burden. However, there is an estimated increase in the number of responses previously approved by OMB.

**Type of Review:** Revision of a currently approved collection.

**Affected Public:** Business or other for-profit groups.

**Estimated Number of Responses:** 5,832,633.

**Estimated Time per Respondent:** 23 minutes.

**Estimated Total Annual Burden Hours:** 2,274,727.

Approved: December 16, 2025.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2025-23318 Filed 12-18-25; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Senior Executive Service Performance Review Board

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

**ACTION:** Notice.

**SUMMARY:** To announce a list of senior executives who comprise a standing roster that will serve on IRS's Fiscal Year 2025 Senior Executive Service (SES) Performance Review Boards.

**DATES:** This list is effective December 16, 2025.

#### FOR FURTHER INFORMATION CONTACT:

Sharnetta A. Walton, Director, Office of Executive Services at (202) 317-3817 or Rachel Winningham, Deputy Director, Office of Executive Services at (202) 317-3823, IRS, 1111 Constitution Avenue NW, Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:** Pursuant to 5 U.S.C. 4314(c)(4), this board shall review and evaluate the initial appraisals of career senior executives' performance and provide recommendations to the appointing authority on performance ratings, pay adjustments and performance awards. The senior executives are as follows:

Kenneth Kies, acting Chief Counsel  
Kenneth Corbin, Chief Taxpayer

Services

Kaschit Pandya, Chief Information  
Officer

Dottie Romo, Chief Operating Officer