

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. 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.

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]

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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

This document does not meet the Treasury's criteria for significant regulations.

Sharnetta A. Walton,

Director, Office of Executive Services Internal Revenue Service.

[FR Doc. 2025-23328 Filed 12-18-25; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Application To Participate in the Income Verification Express Service (IVES) Program (Form 13803)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

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

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include "OMB Control No. 1545-2032" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801)-620-6008.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general 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: Application to Participate in the Income Verification Express Service (IVES) Program.

OMB Control Number: 1545-2032.

Form Number: 13803.

Abstract: Application to Participate in the Income Verification Express Service (IVES) Program is used to submit the required information necessary to complete the eservices enrollment process for IVES users and to identify delegates receiving transcripts on behalf of the principal account user.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 400.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 200.

Dated: December 17, 2025.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2025-23451 Filed 12-18-25; 8:45 am]

BILLING CODE 4830-01-P

UNITED STATES SENTENCING COMMISSION

Requests for Applications; Practitioners Advisory Group

AGENCY: United States Sentencing Commission.

ACTION: Notice.

SUMMARY: In view of upcoming vacancies in the voting membership of the Practitioners Advisory Group, the United States Sentencing Commission hereby invites any individual who is eligible to be appointed to one of the vacancies to apply. The voting memberships covered by this notice are

two circuit memberships (for the Ninth Circuit and the District of Columbia Circuit). An applicant for voting membership of the Practitioners Advisory Group should apply by sending a letter of interest and a resume to the Commission as indicated in the **ADDRESSES** section below.

DATES: Application materials for voting membership of the Practitioners Advisory Group should be received not later than February 17, 2026.

ADDRESSES: An applicant for voting membership of the Practitioners Advisory Group should apply by sending a letter of interest and a resume to the Commission by electronic mail or regular mail. The email address is pubaffairs@ussc.gov. The regular mail address is United States Sentencing Commission, One Columbus Circle NE, Suite 2-500, South Lobby, Washington, DC 20002-8002, Attention: Public Affairs—PAG Membership.

FOR FURTHER INFORMATION CONTACT: Jennifer Dukes, Senior Public Affairs Specialist, (202) 502-4597. More information about the Practitioners Advisory Group is available on the Commission's website at www.ussc.gov/advisory-groups.

SUPPLEMENTARY INFORMATION: The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to the Congress not later than the first day of May each year pursuant to 28 U.S.C. 994(p).

The Practitioners Advisory Group is a standing advisory group of the United States Sentencing Commission established pursuant to 28 U.S.C. 995 and Rule 5.4 of the Commission's Rules of Practice and Procedure. Under the charter for the advisory group, the purpose of the advisory group is (1) to assist the Commission in carrying out its statutory responsibilities under 28 U.S.C. 994(o); (2) to provide to the Commission its views on the Commission's activities and work, including proposed priorities and amendments; (3) to disseminate to defense attorneys, and to other professionals in the defense community, information regarding federal sentencing issues; and (4) to perform other related functions as the Commission requests. The advisory group consists of not more than 17