

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

2. EMTI FIBER TEXTILE IMPORT EXPORT TRADE LIMITED COMPANY (Latin: EMTI İPLİK TEKSTİL İTHALAT İHRACAT TİCARET LİMİTED ŞİRKETİ), Asik Veysel Neighborhood, Talatpasa Avenue, Orkide Residential Complex, B 17 No: 5A, Suite No: 01, Esenyurt, Istanbul, Turkey; Additional Sanctions Information—Subject to Secondary Sanctions; Organization Established Date 31 Oct 2023; Trade License No. 488350–5 (Turkey); Registration Number 1483400–0 (Turkey) [NPWMD] [IFSR] (Linked To: PARDISAN REZVAN SHARGH INTERNATIONAL PRIVATE JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(iii) of E.O. 13382, for having provided, or attempted to provide, financial, material, technological or other support for, or goods or services in support of, PARDISAN REZVAN SHARGH INTERNATIONAL PRIVATE JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13382.

3. SAMAN AIR SERVICES COMPANY (a.k.a. SAMAN AIR SERVICES PRIVATE JOINT STOCK COMPANY), Terminal 4, Mehrabad International Airport, Tehran, Iran; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 01 Apr 2005; National ID No. 10102855345 (Iran); Registration Number 244870 (Iran) [SDGT] [IFSR] (Linked To: SEPEHR KAVEH KISH INTERNATIONAL TRADING COMPANY).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, or having acted or purported to act for or on behalf of, directly or indirectly, SEPEHR KAVEH KISH INTERNATIONAL TRADING COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

4. SEPEHR KAVEH KISH INTERNATIONAL TRADING COMPANY, Unit 711, Floor 7, Sarina Market Complex, No. 0, Main Street, Khayyam Street, Kish District, Bandar Lengeh County, Kish, Hormozgan 7941897163, Iran; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 15 Mar 2012; National ID No. 14000221667 (Iran); Registration Number 9946 (Iran) [SDGT] [IFSR] (Linked To: MAHAN AIR).

Designated pursuant to section 1(a)(iii)(B) of E.O. 13224, as amended,

for owning or controlling, directly or indirectly, MAHAN AIR, a person whose property and interests in property are blocked pursuant to E.O. 13224.

On April 21, 2026, OFAC also identified the following aircraft as property in which a blocked person has an interest under the relevant sanctions authority listed below:

Aircraft

1. EP–MTB; Aircraft Manufacture Date 2001; Aircraft Model B777–200ER; Aircraft Operator Mahan Air; Aircraft Manufacturer's Serial Number (MSN) 28527; Aircraft Tail Number EP–MTB; Additional Sanctions Information—Subject to Secondary Sanctions; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886 (aircraft) [SDGT] [NPWMD] [IFSR] (Linked To: MAHAN AIR).

Identified as property in which MAHAN AIR, a person whose property and interests in property are blocked pursuant to E.O. 13224 and E.O. 13382, has an interest.

2. EP–MTE; Aircraft Manufacture Date 2003; Aircraft Model B777–200ER; Aircraft Operator Mahan Air; Aircraft Manufacturer's Serial Number (MSN) 33369; Aircraft Tail Number EP–MTE; Additional Sanctions Information—Subject to Secondary Sanctions; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886 (aircraft) [SDGT] [NPWMD] [IFSR] (Linked To: MAHAN AIR).

Identified as property in which MAHAN AIR, a person whose property and interests in property are blocked pursuant to E.O. 13224 and E.O. 13382, has an interest.

(Authority: E.O. 13224, as amended; E.O. 13382.)

Bradley T. Smith,

Director, Office of Foreign Assets Control.
[FR Doc. 2026–07994 Filed 4–23–26; 8:45 am]

BILLING CODE 4810–AL–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Internal Revenue Service Advisory Council; Request for Nominations

AGENCY: Internal Revenue Service, Department of Treasury.

ACTION: Request for nominations and applications.

SUMMARY: The Internal Revenue Service (IRS) is accepting applications for the Internal Revenue Service Advisory

Council (IRSAC) from individuals representing a cross-section of the taxpaying public with substantial, disparate experience in: tax preparation for individuals, small businesses and large, multi-national corporations; tax-exempt and government entities; information reporting; and taxpayer or consumer advocacy. Nominations of qualified individuals may come from individuals or organizations.

DATES: Applications must be received on or before June 5, 2026.

ADDRESSES: Applications may be submitted via electronic fax to 855–811–8021 or via email to PublicLiaison@irs.gov. Applications and additional information are available on the IRS website at <https://www.irs.gov/irsac>.

FOR FURTHER INFORMATION CONTACT: Anna Millikan at (202) 317–6564 or send an email to publicliaison@irs.gov.

SUPPLEMENTARY INFORMATION: The IRSAC serves as an advisory body to IRS leadership and provides an organized public forum for discussion of relevant tax administration issues between IRS officials and representatives of the public. The committee presents a report annually to IRS leadership at a public meeting. The committee is organized under the Federal Advisory Committee Act (FACA), 5 U.S.C. 1001–1014, and includes volunteer members representing a cross-section of interests in tax issues.

Applications are currently being accepted for appointments that will begin in January 2027. This is a volunteer position. Members serve three-year terms on the IRSAC to allow for a rotation in membership and ensure different perspectives are represented. Travel expenses within government guidelines will be reimbursed. In accordance with the United States Department of the Treasury Directive 21–03, a clearance process including tax checks, a Federal Bureau of Investigation fingerprint check and a practitioner check with the Office of Professional Responsibility will be conducted.

Applicants must complete the application form, which includes describing and documenting the applicant's qualifications for IRSAC membership. Applicants must submit a one- or two-page statement including recent examples of specific skills and qualifications as they relate to: applying tax law knowledge in the resolution of complex tax issues; examining issues from a macro viewpoint and effectively communicating recommendations; working with third-party individuals or organizations who interact with the IRS on behalf of taxpayers; and online

services for tax professionals and user experience design. Examples of critical thinking, strategic planning and oral and written communication are desirable.

An acknowledgement of receipt will be sent to all applicants.

Dated: April 21, 2026.

John A. Lipold,

Designated Federal Officer, Office of National Public Liaison, Internal Revenue Service.

[FR Doc. 2026-08007 Filed 4-23-26; 8:45 am]

BILLING CODE 4831-GV-P

UNITED STATES SENTENCING COMMISSION

Sentencing Guidelines for United States Courts

AGENCY: United States Sentencing Commission.

ACTION: Notice and request for public comment.

SUMMARY: The United States Sentencing Commission is considering promulgating an amendment to the sentencing guidelines, policy statements, and commentary. This notice sets forth the proposed amendment and a synopsis of the issues addressed by the proposed amendment. This notice also sets forth several issues for comment together with the proposed amendment.

DATES: Written public comment regarding the proposed amendment and issues for comment set forth in this notice should be received by the Commission not later than June 18, 2026. Public comment regarding the proposed amendment received after the close of the comment period may not be considered.

ADDRESSES: There are two methods for submitting public comment.

Electronic Submission of Comments. Comments may be submitted electronically via the Commission's Public Comment Submission Portal at <https://comment.ussc.gov>. Follow the online instructions for submitting comments.

Submission of Comments by Mail. Comments may be submitted by mail to the following address: United States Sentencing Commission, One Columbus Circle NE, Suite 2-500, Washington, DC 20002-8002, Attention: Public Affairs—Proposed Amendment.

FOR FURTHER INFORMATION CONTACT: Jennifer Dukes, Senior Public Affairs Specialist, (202) 502-4597.

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).

Publication of a proposed amendment requires the affirmative vote of at least three voting members of the Commission and is deemed to be a request for public comment on the proposed amendment. *See* USSC Rules of Practice and Procedure 2.2, 4.4. In contrast, the affirmative vote of at least four voting members is required to promulgate an amendment and submit it to Congress. *See id.* 2.2; 28 U.S.C. 994(p).

The Commission published notices of proposed amendments in the **Federal Register** on December 19, 2025 (*see* 90 FR 59660) and February 6, 2026 (*see* 91 FR 5556). The Commission held public hearings on those proposed amendments in Washington, DC, on February 17, 2026, and March 9, 2026. Pursuant to 28 U.S.C. 994 and its emergency authority under section 5017 of the Consolidated Appropriations Act, 2026 (Public Law 119-75), the Commission is now considering promulgating an additional amendment to the sentencing guidelines, policy statements, and commentary. This notice sets forth that proposed amendment.

The proposed amendment as presented in this notice contains specific revisions to the guidelines. It also contains bracketed text indicating a heightened interest on the Commission's part in comment and suggestions regarding alternative policy choices; for example, a proposed enhancement of [6] levels indicates that the Commission is considering, and invites comment on, alternative policy choices regarding the appropriate level of enhancement. Similarly, bracketed text means that the Commission specifically invites comment on whether the proposed provision is appropriate. Additionally, the Commission has highlighted certain issues for comment and invites suggestions on how the Commission should respond to those issues.

In summary, the proposed amendment and issues for comment set forth in this notice are as follows: A proposed amendment to the *Guidelines Manual* to implement the SAFER SKIES Act (Title LXXXVI of the National

Defense Authorization Act for Fiscal Year 2026, Pub. L. 119-60), including (A) two options for setting forth a new guideline at § 3B1.6 (Use of Unmanned Aircraft) providing a tiered adjustment for offenses involving the use of an unmanned aircraft; (B) amendments to Appendix A (Statutory Index) to reference the new offenses created by the Act to the most appropriate guidelines; and (C) related issues for comment.

The text of the proposed amendment and related issues for comment are set forth below. Additional information pertaining to the proposed amendment and issues for comment described in this notice may be accessed through the Commission's website at www.ussc.gov. In addition, as required by 5 U.S.C. 553(b)(4), a plain-language summary of the proposed amendment is available at <https://www.ussc.gov/guidelines/amendments/reader-friendly-version-2026-proposed-amendment-unmanned-aircraft>.

Authority: 28 U.S.C. 994(a), (o), (p), (x); USSC Rules of Practice and Procedure 2.2, 4.3, 4.4.

Carlton W. Reeves,
Chair.

Proposed Amendment to the Sentencing Guidelines, Policy Statements, and Official Commentary

1. Unmanned Aircraft

Synopsis of Proposed Amendment: This proposed amendment responds to the SAFER SKIES Act (title LXXXVI of the National Defense Authorization Act for Fiscal Year 2026, Pub. L. 119-60) (the "Act"), which contains several provisions relating to criminal penalties for offenses involving aircraft. *See* Pub. L. 119-60, 8605 (2025).

The Act creates a felony offense for repeated convictions for violating national defense airspace under 49 U.S.C. 46307. Section 46307 establishes a criminal offense when an individual knowingly and willfully violates an order issued pursuant to 49 U.S.C. 40103(b)(3) that restricts or prohibits civil aircraft in certain navigable airspace "in the interest of national defense." An offense under section 46307 constitutes a Class A misdemeanor, punishable by up to one year in prison. The Act adds to section 46307 a five-year-maximum penalty if a person is convicted of a second or subsequent offense under the section.

The Act also amends the statutory penalties for providing contraband to imprisoned individuals, in violation of 18 U.S.C. 1791. Section 1791 sets out statutory maximum terms of imprisonment ranging from six months