

Identified as property in which GRAVION MARITIME CO., a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

17. TINA 5 (YJRL8) Crude Oil Tanker Vanuatu flag; Vessel Year of Build 2002; Vessel Registration Identification IMO 9237761; MMSI 577710000 (vessel) [IRAN-EO13902] (Linked To: NOSTALGIA CO., LTD).

Identified as property in which NOSTALGIA CO., LTD, a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

(Authority: E.O. 13902.)

Bradley T. Smith,

Director, Office of Foreign Assets Control.

[FR Doc. 2026–20994 Filed 10–13–26; 8:45 am]

BILLING CODE 4810–AL–C

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request for Qualifying Advanced Energy Project Credit—Notice 2023–18

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 December 14, 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. 1545–2151” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Marcus W. McCrary, 470–769–2001.

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: Qualifying Advanced Energy Project Credit—Notice 2023–18.

OMB Control Number: 1545–2151.

Regulation Project Number: Notice 2023–18, Notice 2024–36.

Abstract: IRS Notice 2023–18, as clarified and modified by subsequent guidance, establishes the § 48C(e) Qualifying Advanced Energy Project Credit Allocation Program. The program authorizes the allocation of \$10 billion in tax credits for qualified investments in eligible advanced energy projects, including at least \$4 billion reserved for projects located in designated energy communities. Eligible projects generally include investments to establish, expand, or re-equip industrial or manufacturing facilities that produce or recycle clean energy technologies, reduce greenhouse gas emissions by at least 20 percent, or process, refine, or recycle critical materials. To participate in the § 48C(e) program, taxpayers must submit project information to the Department of Energy (DOE) for technical review and recommendation

and to the IRS for credit allocation and certification. Required submissions include a concept paper and § 48C(e) application, as applicable, as well as documentation demonstrating that an allocated project satisfies the program’s certification requirements and notification when the project is placed in service. Notice 2023–18 has been clarified and modified by subsequent IRS guidance, including Notice 2024–36, which established procedures for the second allocation round and updated the program’s technical and administrative requirements.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Responses: 5,000.

Estimated Time per Response: 6 hours, 21 minutes.

Estimated Total Annual Burden Hours: 31,750.

Dated: October 9, 2026.

Marcus W. McCrary,
Tax Analyst.

[FR Doc. 2026–20966 Filed 10–13–26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Application for United States Residency Certification

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.

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