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Authority: 44 U.S.C. 3501–3520.

Christopher S. Van Nostrand,

Deputy Chief Counsel.

[FR Doc. 2026–20991 Filed 10–13–26; 8:45 am]

BILLING CODE 4910–06–P

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Notice of OFAC Sanctions Action

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. The vessels placed on the SDN List have been identified as property in which a blocked person has an interest.

DATES: This action was issued on October 8, 2026. See Supplementary Information for relevant dates.

FOR FURTHER INFORMATION CONTACT: OFAC: Associate Director for Global Targeting, 202–622–2420; Assistant

Director for Licensing, 202–622–2480; Assistant Director for Sanctions Compliance, 202–622–2490; or <https://ofac.treasury.gov/contact-ofac>.

SUPPLEMENTARY INFORMATION:

Electronic Availability

The SDN List and additional information concerning OFAC sanctions programs are available on OFAC's website: <https://ofac.treasury.gov>.

Notice of OFAC Actions

On October 8, 2026, 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.

Entities

BILLING CODE 4810–AL–P

Entities

1. BRICH SHIPPING COMPANY LIMITED (a.k.a. YONG SING SHIPPING COMPANY LIMITED), 9th Floor, Glory Centre, 8, Hillwood Road, Tsim Sha Tsui, Kowloon, Hong Kong, China; Organization Established Date 18 Jul 2022; Identification Number IMO 6438866; Business Registration Number 74247464 (Hong Kong) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of Executive Order 13902 of January 10, 2020, "Imposing Sanctions With Respect to Additional Sectors of Iran," 85 FR 2003, 3 CFR, 2020 Comp., p. 299 (E.O. 13902), for operating in the petrochemical sector of the Iranian economy.

2. NORTHPORT NAVIGATION INC., Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 25 Sep 2025; Identification Number IMO 0366341; Business Registration Number 134116 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

3. SCIENCE RU TRADING CO LTD, Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 26 Nov 2025; Identification Number IMO 0399597; Business Registration Number 135434 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petrochemical sector of the Iranian economy.

4. BETTA SHIPPING INC, Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 11 Jul 2024; Identification Number IMO 0008761; Business Registration Number 127036 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

5. GODDESS SHIPPING CORP., Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 03 Jan 2025; Identification Number IMO 0243203; Business Registration Number 129543 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

6. MAKARUA SHIPPING LTD, Sea Meadow House, PO Box 116, Blackburne Highway, Road Town, Tortola, Virgin Islands, British; Organization Established Date 2025; Identification Number IMO 0249043 [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

7. STANDWILL SHIPPING LIMITED, Room P, 4th Floor, Lladro Centre, 72 Hoi Yuen Road, Kwun Tong, Kowloon, Hong Kong, China; UG-11 UG/F Soho West, 76-82 Castle Peak Rd, Cheung Sha Wan, Kowloon, Hong Kong, China; Organization Established Date 29 Jun 2022; Identification Number IMO 0275552; Business Registration Number 74188737 (Hong Kong) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

8. JLS DRAGON COMPANY LIMITED, Flat 1512, 15th Floor, Lucky Centre, 165-171, Wan Chai Road, Wan Chai, Hong Kong, China; Organization Established Date 02 Mar 2022; Identification Number IMO 6337404; Registration Number 73833769 (Hong Kong) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petrochemical sector of the Iranian economy.

9. KANHA SHIPPING INC, Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 24 Dec 2025; Identification Number IMO 0413676; Registration Number 136040 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

10. SAINT ABUNDANT INTERNATIONAL CO LTD, 7 Copperfield Road, Coventry, West Midlands, England CV2 4AQ, United Kingdom; Organization Established Date 15 Nov 2023; Identification Number IMO 0107121; Company Number 15287079 (United Kingdom) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petrochemical sector of the Iranian economy.

11. TERRA NAV SHIPPING LTD, Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 11 Jul 2025; Identification Number IMO 0432331; Registration Number 132780 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

12. HECHUANG INTERNATIONAL GROUP LIMITED (Chinese Traditional: 和創國際集團有限公司), Room 3707, Tower B, China Resources Building, 6, Shandong Lu, Shinan Qu, Qingdao, Shandong, China; Hong Kong, China; Organization Established Date 08 Aug 2024; Identification Number IMO 0032920; Business Registration Number 76912518 (Hong Kong) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

13. ORNELLA SHIPPING INC., Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 21 Oct 2020; Identification Number IMO 6186752; Registration Number 106575 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

14. PARITOSH SHIPPING INC., Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 06 Jan 2023; Identification Number IMO 0340398; Registration Number 117889 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

15. SHUNHANG SHIP MANAGEMENT LIMITED (Chinese Traditional: 順航船舶管理有限公司), Room 7A1-3, Jialitai Building, 45, Yanshan Lu, Shekou, Nanshan Qu, Shenzhen, Guangdong, China; Hong Kong, China; Organization Established Date 07 Mar 2025; Identification Number IMO 0191076; Business Registration Number 77807687 (Hong Kong) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petrochemical sector of the Iranian economy.

16. GRAVION MARITIME CO., Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 04 May 2026; Identification Number IMO 0463973; Business Registration Number 138575 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

17. NOSTALGIA CO., LTD, Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Organization Established Date 18 Feb 2022; Identification Number IMO 6336128; Business Registration Number 113187 (Marshall Islands) [IRAN-EO13902].

Designated pursuant to section 1(a)(i) of E.O 13902 for operating in the petroleum sector of the Iranian economy.

Vessels

1. EXFLAME (C5J36) Oil Products Tanker Gambia flag; Vessel Year of Build 2005; Vessel Registration Identification IMO 9294678; MMSI 629009020 (vessel) [IRAN-EO13902] (Linked To: SCIENCE RU TRADING CO LTD).

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

2. NOBLE SEA (T7EK8) LPG Tanker San Marino flag; Vessel Year of Build 2007; Vessel Registration Identification IMO 9343118; MMSI 268268101 (vessel) [IRAN-EO13902] (Linked To: BRICH SHIPPING COMPANY LIMITED).

Identified as property in which BRICH SHIPPING COMPANY LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

3. SHENZHEN Crude Oil Tanker Cameroon flag; Vessel Year of Build 2004; Vessel Registration Identification IMO 9276561; MMSI 613290000 (vessel) [IRAN-EO13902] (Linked To: NORTHPORT NAVIGATION INC.).

Identified as property in which NORTHPORT NAVIGATION INC., a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

4. AVA 6 (VRXU4) Chemical/Products Tanker Hong Kong flag; Other Vessel Flag China; Vessel Year of Build 2005; Vessel Registration Identification IMO 9226140; MMSI 477226000 (vessel) [IRAN-EO13902] (Linked To: STANDWILL SHIPPING LIMITED).

Identified as property in which STANDWILL SHIPPING LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

5. GAS MARAKUA (9LS2170) LPG Tanker Sierra Leone flag; Vessel Year of Build 2003; Vessel Registration Identification IMO 9240421; MMSI 667002467 (vessel) [IRAN-EO13902] (Linked To: MAKARUA SHIPPING LTD).

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

6. MACKEREL (3E2653) Chemical/Products Tanker Panama flag; Vessel Year of Build 2003; Vessel Registration Identification IMO 9234628; MMSI 352002500 (vessel) [IRAN-EO13902] (Linked To: BETTA SHIPPING INC).

Identified as property in which BETTA SHIPPING INC, a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

7. ZIXUAN (8PVK) LPG Tanker Barbados flag; Vessel Year of Build 2005; Vessel Registration Identification IMO 9317298; MMSI 314283000 (vessel) [IRAN-EO13902] (Linked To: GODDESS SHIPPING CORP.).

Identified as property in which GODDESS SHIPPING CORP., a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

8. G SPRING (JVYG8) LPG Tanker Mongolia flag; Vessel Year of Build 1994; Vessel Registration Identification IMO 9040118; MMSI 457677000 (vessel) [IRAN-EO13902] (Linked To: JLS DRAGON COMPANY LIMITED).

Identified as property in which JLS DRAGON COMPANY LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

9. KANHA (T8A4829) Products Tanker Palau flag; Vessel Year of Build 2005; Vessel Registration Identification IMO 9308766; MMSI 511101460 (vessel) [IRAN-EO13902] (Linked To: KANHA SHIPPING INC).

Identified as property in which KANHA SHIPPING INC, a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

10. KING CHAIN (TJM23G) Crude/Oil Products Tanker Cameroon flag; Vessel Year of Build 2004; Vessel Registration Identification IMO 9277761; MMSI 613561602 (vessel) [IRAN-EO13902] (Linked To: SAINT ABUNDANT INTERNATIONAL CO LTD).

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

11. POLAR (5IM674) LPG Tanker Tanzania flag; Vessel Year of Build 1994; Vessel Registration Identification IMO 9050187; MMSI 677057400 (vessel) [IRAN-EO13902] (Linked To: TERRA NAV SHIPPING LTD).

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

12. BITU (3E6982) Asphalt/Bitumen Tanker Panama flag; Vessel Year of Build 2010; Vessel Registration Identification IMO 9531765; MMSI 352004730 (vessel) [IRAN-EO13902] (Linked To: ORNELLA SHIPPING INC.).

Identified as property in which ORNELLA SHIPPING INC., a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

13. GAS LUCKY (C6LP5) LPG Tanker Bahamas flag; Vessel Year of Build 2000; Vessel Registration Identification IMO 9177557; MMSI 311002319 (vessel) [IRAN-EO13902] (Linked To: SHUNHANG SHIP MANAGEMENT LIMITED).

Identified as property in which SHUNHANG SHIP MANAGEMENT LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

14. PARITOSH (D6A4211) Asphalt/Bitumen Tanker Comoros flag; Vessel Year of Build 2008; Vessel Registration Identification IMO 9383352; MMSI 620800211 (vessel) [IRAN-EO13902] (Linked To: PARITOSH SHIPPING INC.).

Identified as property in which PARITOSH SHIPPING INC., a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

15. STARWAY (3E6902) Chemical/Products Tanker Panama flag; Vessel Year of Build 2004; Vessel Registration Identification IMO 9273246; MMSI 352004620 (vessel) [IRAN-EO13902] (Linked To: HECHUANG INTERNATIONAL GROUP LIMITED).

Identified as property in which HECHUANG INTERNATIONAL GROUP LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13902, has an interest.

16. SOGL (D6A4513) LPG Tanker Comoros flag; Vessel Year of Build 2001; Vessel Registration Identification IMO 9208227; MMSI 620800513 (vessel) [IRAN-EO13902] (Linked To: GRAVION MARITIME CO.).

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]

BILLING CODE 4831–GV–P

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.