Notice of OFAC Sanctions Actions
Office of Foreign Assets Control
DEPARTMENT OF THE TREASURY
SUMMARY: The 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 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 under the relevant sanctions authorities listed below.

Individuals
1. GEREMEYEYEV, Ruslan, Russia; DOB 15 May 1978; citizen Russia; Gender Male (individual) [MAGNIT].
   Designated pursuant to section 404(a)(3) and 406 of the Magnitsky Act, for acting as an agent of or on behalf of a person in a matter relating to extrajudicial killings, torture, or other gross violations of internationally recognized human rights committed against individuals seeking to obtain, exercise, defend, or promote internationally recognized human rights and freedoms, such as the freedoms of religion, expression, association, and assembly, and the rights to a fair trial and democratic elections in Russia.

2. KARLOV, Gennady Vyacheslavovich (Cyrillic: КАРЛОВ, Геннадий Вячеславович); DOB 25 Feb 1960; alt. DOB 1966; Gender Male (individual) [MAGNIT].
   Designated pursuant to section 404(a)(1) and 406 of the Magnitsky Act, for participating in efforts to conceal the legal liability for the detention, abuse, or death of Sergei Magnitsky.

3. KOSSIEV, Sergey Leonidovich (Cyrillic: КОШИЕВ, Сергеи Леонидович) (a.k.a. KOSSIEV, Sergey); DOB 19 May 1975; Gender Male; Head of the Institution, Captain of Internal Service, Penal Colony IK–7 (individual) [MAGNIT].
   Designated pursuant to section 404(a)(2)(B) and 406 of the Magnitsky Act, for being responsible for extrajudicial killings, torture, or other gross violations of internationally recognized human rights committed against individuals seeking to obtain, exercise, defend, or promote internationally recognized human rights and freedoms, such as the freedoms of religion, expression, association, and assembly, and the rights to a fair trial and democratic elections in Russia.

4. TRIKULYA, Elena Anatolievna, Russia; DOB 18 Mar 1975; Gender Female (individual) [MAGNIT].
   Designated pursuant to section 404(a)(1) and 406 of the Magnitsky Act, for participating in efforts to conceal the legal liability for the detention, abuse, or death of Sergei Magnitsky.

5. VISMURADOV, Abuzayed, Chechen Republic, Russia; DOB 21 Dec 1975; Gender Male; Commander of the Special Quick-Reaction Detachment (SOBR) Team “Terek” (individual) [MAGNIT].
   Designated pursuant to section 404(a)(2)(B) and 406 of the Magnitsky Act, for being responsible for extrajudicial killings, torture, or other gross violations of internationally recognized human rights committed against individuals seeking to obtain, exercise, defend, or promote internationally recognized human rights and freedoms, such as the freedoms of religion, expression, association, and assembly, and the rights to a fair trial and democratic elections in Russia.

Entities
1. TEREK SPECIAL RAPID RESPONSE TEAM (a.k.a. SPECIAL DIVISION OF FIRST RESPONDERS, CHECHNYA (SOBR)), Chechen Republic, Russia [MAGNIT].
   Designated pursuant to section 404(a)(2)(B) and 406 of the Magnitsky Act, for being responsible for extrajudicial killings, torture, or other gross violations of internationally recognized human rights committed against individuals seeking to obtain, exercise, defend, or promote internationally recognized human rights and freedoms, such as the freedoms of religion, expression, association, and assembly, and the rights to a fair trial and democratic elections in Russia.

Dated: May 16, 2019.
Andrea M. Gacki,
Director, Office of Foreign Assets Control.
copies of the form should be directed to Kerry Dennis, at (202) 317–5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Real Estate Mortgage Investment Conduits.

OMB Number: 1545–1276.

Regulation Project Number: FI–88–86 (TD 8458).

Abstract: Internal Revenue Code section 860E(e) imposes an excise tax on the transfer of a residual interest in a real estate mortgage investment conduit (REMIC) to a disqualified party. The amount of the tax is based on the present value of the remaining anticipated excess inclusions. This regulation requires the REMIC to furnish, on request of the party responsible for the tax, information sufficient to compute the present value of the anticipated excess inclusions. The regulation also provides that the tax will not be imposed if the record holder furnishes to the pass-thru or transferor an affidavit stating that the record holder is not a disqualified party.

Current Actions: There are no changes being made to these regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,600.

Estimated Time per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 525 hrs.

The following paragraph applies to all of the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Revision of a currently approved collection.

The IRS is soliciting comments concerning application for enrollment to practice before the Internal Revenue Service.

DATES: Written comments should be received on or before August 12, 2019 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317–5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Application for Enrollment to Practice Before the Internal Revenue Service.

OMB Number: 1545–0950.

Form Number: Form 23.

Abstract: Form 23 must be completed by those who desire to be enrolled to practice before the Internal Revenue Service. The information on the form will be used by the Director of Practice to determine the qualifications and eligibility of applicants for enrollment.

Current Actions: There are no changes to Form 23 that would affect burden, however the agency has removed Form 23–EP from the collection as it is no longer being used. This change creates a revision and decrease in overall burden.

Type of Review: Revision of a currently approved collection.


Estimated Number of Respondents: 5,429.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 2,715 hrs.

The following paragraph applies to all of the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: 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. 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.

Approved: June 5, 2019.

Laurie Brimmer.

Senior Tax Analyst.

[FR Doc. 2019–12186 Filed 6–10–19; 8:45 am]

BILLING CODE 4830–01–P