

(Linked To: MINISTRY OF DEFENSE AND ARMED FORCES LOGISTICS; Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS.)

Designated pursuant to section 1(a)(i) of Executive Order 13949 of September 21, 2020, “Blocking Property of Certain Persons With Respect to the Conventional Arms Activities of Iran,” 85 FR 60043 (“E.O. 13949”), for having engaged in any activity that materially contributes to the supply, sale, or transfer, directly or indirectly, to or from Iran, or for the use in or benefit of Iran, of arms or related materiel, including spare parts.

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, ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13382.

Designated pursuant to section 1(a)(iv) of E.O. 13382 for being owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, MINISTRY OF DEFENSE AND ARMED FORCES LOGISTICS, a person whose property and interests in property are blocked pursuant to E.O. 13382.

## Vessel

1. HONESTAR (a.k.a. SHUN KAI XING) (3E5884) Bulk Carrier Unknown flag; Former Vessel Flag Panama; Additional Sanctions Information - Subject to Secondary Sanctions; Vessel Year of Build 1999; Vessel Registration Identification IMO 9187368; MMSI 352003792 (vessel) [NPWMD] [IFSR] (Linked To: UNICO SHIPPING CO LTD).

Identified as property in which UNICO SHIPPING CO LTD, a person whose property and interests in property are blocked pursuant to E.O. 13382, has an interest.

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

**Bradley T. Smith,**  
*Director, Office of Foreign Assets Control.*  
[FR Doc. 2025-20947 Filed 11-24-25; 8:45 am]  
**BILLING CODE 4810-AL-C**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Publication of the Tier 2 Tax Rates

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** Publication of the tier 2 tax rates for calendar year 2026 as required by section 3241(d) of the Internal Revenue Code. Tier 2 taxes on railroad employees, employers, and employee representatives are one source of funding for benefits under the Railroad Retirement Act.

**DATES:** The tier 2 tax rates for calendar year 2026 apply to compensation paid in calendar year 2026.

**FOR FURTHER INFORMATION CONTACT:**  
Kathleen Edmondson,  
CC:EEE:EOET:ET1, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, telephone number (202) 317-6798 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

*Tier 2 Tax Rates:* The tier 2 tax rate for 2026 under section 3201(b) on employees is 4.9 percent of compensation. The tier 2 tax rate for 2026 under section 3221(b) on employers is 13.1 percent of compensation. The tier 2 tax rate for 2026 under section 3211(b) on employee representatives is 13.1 percent of compensation.

*Authority:* 26 U.S.C. 3241.

**Philip J. Lindenmuth,**  
*Acting Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes).*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0876]

**Agency Information Collection Activity**  
**Under OMB Review: Clearance for A-11 Section 280 Improving Customer Experience Information Collection**

**AGENCY:** Veterans Experience Office, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Experience Office, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

**DATES:** Comments and recommendations for the proposed