

**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.

**DATES:** This action was issued on October 9, 2025. 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 Action**

On October 9, 2025, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following persons are blocked under the relevant sanctions authority listed below.

**Individuals**

1. QAHTAN AI-SA'IDI, Hasan (a.k.a. SHIMAWI, Qahtan Hasan Muhammed), Baghdad Governorate, Iraq; DOB 28 Aug 1967; nationality Iraq; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport A12197343 (Iraq) (individual) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224 of September 23, 2001, "Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten To Commit, or Support Terrorism," 66 FR 49079, 3 CFR, 2001 Comp., p. 786, as amended by Executive Order 13886 of September 9, 2019, "Modernizing Sanctions To Combat Terrorism," 84 FR 48041, 3 CFR, 2019 Comp., p. 356 (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, the ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

2. QAHTAN AL-SA'IDI, Muhammad (a.k.a. QAHTAN HASAN MUHAMMAD

AL-SHIMAWI, Muhammad; a.k.a. QAHTAN, Muhammad), Jisr Diyala, Karrada District, Baghdad, Baghdad Governorate, Iraq; DOB 07 Jun 1996; nationality Iraq; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886 (individual) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(iii)(C) 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, the ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

3. SA'ID, Haytham Sabih (a.k.a. SAAD ALSAWAIDI, Haitham Sabih), Iraq; DOB 08 Apr 1980; nationality Iraq; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886 (individual) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(iii)(C) 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, the ISLAMIC REVOLUTIONARY GUARD CORPS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

**BILLING CODE 4810-AL-P**

4. AL ANSSARI, Ali Mohammed Ghulam Hussein (a.k.a. AL-ANSSARI, Ali Mohammed Glam Hussin; a.k.a. HUSAYN, Ali Mohammad Ghulam (Arabic: علي محمد غلام حسين); a.k.a. HUSSEIN, Ali Mohammed Glam), London, United Kingdom; Baghdad, Iraq; DOB 21 Dec 1982; nationality Iraq; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport A18729548 (Iraq) expires 05 Jul 2029; alt. Passport A6108682 (Iraq) expires 04 May 2020; alt. Passport R0118838 (Dominica) expires 07 Dec 2026; alt. Passport A3938880 (Iraq) expires 23 Feb 2022 (individual) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(C) 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, the ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

5. AL BAIDHANI, Ali Meften Khafeef (Arabic: علي مفتن خفيف البيضاني) (a.k.a. ALBAIDHANI, Ali Meften; a.k.a. KHAFIF, Ali Muftin), Baghdad, Iraq; DOB 08 Oct 1964; POB Baghdad, Iraq; nationality Iraq; alt. nationality Saint Kitts and Nevis; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport RE0087198 (Saint Kitts and Nevis); alt. Passport A13403695 (Iraq) expires 13 May 2026; alt. Passport A9433259 (Iraq) expires 28 Feb 2023; alt. Passport D1026416 (Iraq) expires 15 Dec 2025; National ID No. 196419514244 (Iraq) (individual) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(C) 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, the ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

6. AL BAIDHANI, Aqeel Meften Khafeef (Arabic: عقيل مفتن خفيف البيضاني) (a.k.a. AL BAIDHANI, Aqeel; a.k.a. ALBAIDHANI, Aqeel; a.k.a. AL-BAYDANI, Aqeel Mftine Khfeef; a.k.a. KHFEEF, Aqeil Mftine), Baghdad, Iraq; DOB 14 Feb 1979; POB Baghdad, Iraq; nationality Iraq; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport A10904401 (Iraq) expires 05 Feb 2024; alt. Passport D1024435 (Iraq) expires 18 Jan 2025; alt. Passport A16949890 (Iraq) expires 20 Oct 2027; alt. Passport B12992004 (Iraq) expires 03 Apr 2032; National ID No. 01953961 (Iraq); alt. National ID No. 1979652754854 (Iraq) (individual) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(C) 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, the ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

**Entities**

1. MUHANDIS GENERAL COMPANY FOR CONSTRUCTION, ENGINEERING, MECHANICAL, AGRICULTURAL, AND INDUSTRIAL CONTRACTING (Arabic: شركة المهندس للمقاولات و الانشائية و الهندسية و الميكانيكية و (الاعمال الزراعية و الصناعية (a.k.a. AL MUHANDIS GENERAL ENGINEER COMPANY FOR CONSTRUCTIONS, MECHANICAL, AGRICULTURAL, AND INDUSTRIAL CONTRACTING; a.k.a. AL-MUHANDIS COMPANY; a.k.a. MUHANDIS GENERAL COMPANY), Baghdad, Iraq; Website <https://almuhandis.iq>; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 26 Feb 2023; Organization Type: Activities of holding companies; Target Type State-Owned Enterprise [SDGT] [IFSR] (Linked To: KATA'IB HIZBALLAH; Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

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, KATA'IB HIZBALLAH, a person whose property and interests in property are blocked pursuant to E.O. 13224.

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of both, KATA'IB HIZBALLAH and the ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, persons whose property and interests in property are blocked pursuant to E.O. 13224.

1. BALADNA FOR AGRICULTURAL INVESTMENTS AND AGRICULTURAL SERVICES AND LIVESTOCK PRODUCTION AND FOOD PRODUCTION AND PROCESSING AND PACKAGING AND PACKAGING OF FOODSTUFFS LIMITED LIABILITY (Arabic: بلدنا للاستثمارات الزراعية والخدمات الزراعية والانتاج الزراعي والحيواني وانتاج المواد الغذائية وتجهيز وتعبئة وتغليف المواد الغذائية محدودة (المسؤولية) (a.k.a. BALADNA AGRICULTURAL INVESTMENTS), Baghdad, Iraq; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 25 Apr 2022; Organization Type: Mixed farming [SDGT] (Linked To: MUHANDIS GENERAL COMPANY FOR CONSTRUCTION, ENGINEERING, MECHANICAL, AGRICULTURAL, AND INDUSTRIAL CONTRACTING).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, MUHANDIS GENERAL COMPANY FOR CONSTRUCTION, ENGINEERING, MECHANICAL, AGRICULTURAL, AND INDUSTRIAL CONTRACTING, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

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

**Bradley T. Smith,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2025-21225 Filed 11-25-25; 8:45 am]

**BILLING CODE 4810-AL-C**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Golden Parachute Payments

**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 January 26, 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](mailto:pra.comments@irs.gov). Include OMB control number 1545-1851 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form 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:* Golden Parachute Payments.

*OMB Number:* 1545-1851.

*Regulation Project Number:* T.D. 9083.

*Abstract:* These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in compensation to a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met (such as shareholder approval and disclosure requirements).

*Current Actions:* There is no change to the previously approved information collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 800.

*Estimated Time per Respondent:* 15 hours.

*Estimated Total Annual Burden Hours:* 12,000 hours.

Dated: November 21, 2025.

**Marcus W. McCrary,**

*Tax Analyst.*

[FR Doc. 2025-21092 Filed 11-25-25; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Vehicle Loan Interest Statement

**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 January 26, 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](mailto:pra.comments@irs.gov). Include "OMB Control No. 1545-2334" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. 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:* Vehicle Loan Interest Statement.

*OMB Control Number:* 1545-2334.

*Form Number:* Form 1098-VLI.

*Abstract:* IRS Section 6050AA requires information reporting with respect to interest received on a specified passenger vehicle loan. Recipients of this interest are required to file an information return to the IRS and furnish a statement to individuals who pay or accrue the interest during a calendar year. The reporting requirements of section 6050AA allow the IRS to verify recipients' compliance with the information reporting rules and to verify that individuals deduct the proper amount of interest on their tax return.