

finding that suitable vessels of the United States are not available that could perform those operations. MARAD has received an Aquaculture Support Operations Waiver request and is publishing this notice to solicit comments that may assist MARAD in determining whether suitable vessels of the United States are available that could perform the proposed aquaculture support operations set forth in the request. A brief description of the proposed aquaculture support operations is in the **SUPPLEMENTARY INFORMATION** section below.

DATES: Submit comments on or before January 30, 2026.

ADDRESSES: You may submit comments identified by DOT Docket Number MARAD–2025–1224 by any of the following methods:

- *On-line via the Federal Electronic Portal:* <http://www.regulations.gov>. Search using MARAD–2025–1224 and follow the instructions for submitting comments.
- *Mail/Hand-Delivery/Courier:* Docket Management Facility; U.S. Department of Transportation, 1200 New Jersey Avenue SE, Room W12–140, Washington, DC 20590. Submit comments in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing.

Reference Materials and Docket Information: The complete application, including the aquaculture support technical service requirements, and all public comments may be viewed on the DOT Docket on-line via <http://www.regulations.gov> using the search MARAD–2025–1224. All comments received will be posted without change to the docket, including any personal information provided. The Docket Management Facility is open 9:00 a.m. to 5:00 p.m., Monday through Friday, except on Federal holidays.

FOR FURTHER INFORMATION CONTACT: William Castillo, U.S. Department of Transportation, Maritime Administration, 1200 New Jersey Avenue SE, Room W23–463, Washington, DC 20590. Email: William.Castillo@dot.gov. Phone: 202–366–2296. If you have questions on viewing the Docket, call Docket Operations, telephone: (800) 647–5527.

SUPPLEMENTARY INFORMATION: Pursuant to 46 CFR 106.115, vessel owners, operators, or charterers of U.S. documented vessels with registry endorsements or foreign flag vessels are required to provide prior notification to the United States Coast Guard (USCG) of aquaculture support operations in U.S. waters. The notification, in part, must include a copy of a MARAD-issued

Aquaculture Support Operations Waiver. Pursuant to 46 U.S.C. 12102(d), the Secretary of Transportation has the authority to issue Aquaculture Support Operations Waivers to U.S. documented vessels with registry endorsements or foreign flag vessels engaged in operations that treat aquaculture fish or protect aquaculture fish from disease, parasitic infestation, or other threats to their health after a finding that suitable vessels of the United States are not available that could perform those operations. The Secretary has delegated this authority to the Maritime Administrator.

MARAD has received an Aquaculture Support Operations Waiver request from Cooke Aquaculture USA, Inc. (Cooke) for the operations of the Canadian-flag vessels COLBY PERCE, RONJA CARRIER, SADIE JANE, MISS MILDRED 1, and KC COMMANDER. Cooke proposes, in part, “to use highly specialized foreign-flag vessels referred to as a ‘wellboat’ (or “live fish carrier”) to treat Cooke’s swimming inventory of farmed Atlantic salmon in the company’s salt-water grow-out pens off Maine’s North Atlantic Coast. This treatment prevents against parasitic infestation by sea lice that is highly destructive to the salmon’s health.” Cooke proposes to operate the vessels off Maine’s North Atlantic Coast from January 1 to December 31, 2026. Further details of Cooke’s proposed operations may be found in the waiver request posted in the docket.

The public may submit comments providing detailed information relating to the availability of U.S.-flag vessels to perform the proposed aquaculture support operations set forth in Cooke’s waiver request. Comments should reference the docket number of this notice, the vessel names, the commenter’s interest in the application, and address whether there are suitable U.S. vessels available to conduct the proposed aquaculture support operations.

Privacy Act

In accordance with 5 U.S.C. 553(c), MARAD solicits comments from the public to inform its decision determining the availability of suitable U.S.-flag vessels to conduct the aquaculture support operations proposed in this notice. All timely comments will be considered; however, to facilitate comment tracking, commenters should provide their name or the name of their organization. If comments contain proprietary or confidential information, commenters may contact the agency for alternate submission instructions. Anyone can

search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). For information on DOT’s compliance with the Privacy Act, please visit <https://www.transportation.gov/privacy>.

(Authority: 49 CFR 1.93(w).)

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By order of the Maritime Administration.

Gabriel Chavez,

Secretary, Maritime Administration.

[FR Doc. 2025–24128 Filed 12–30–25; 8:45 am]

BILLING CODE 4910–81–P

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Notice of OFAC Sanctions Actions

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 December 11, 2025. See **SUPPLEMENTARY INFORMATION** section for relevant dates.

FOR FURTHER INFORMATION CONTACT: OFAC: Associate Director for Global Targeting, 202–622–2420; 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 December 11, 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 authorities listed below.

Individuals

1. CAMPO FLORES, Efrain Antonio, Caracas, Venezuela; DOB 25 Aug 1986; POB Valencia, Venezuela; nationality Venezuela; Gender Male; Cedula No. 18330183 (Venezuela); Passport 081303148 (Venezuela) expires 28 Nov 2018 (individual) [ILLICIT-DRUGS-EO14059].

Designated pursuant to section 1(a)(i) of Executive Order 14059 of December 15, 2021, "Imposing Sanctions on Foreign Persons Involved in the Global Illicit Drug Trade," (E.O. 14059) for having engaged in, or attempted to engage in, activities or transactions that have materially contributed to, or pose a significant risk of materially contributing to, the international proliferation of illicit drugs or their means of production.

2. CARRETERO NAPOLITANO, Ramon, Panama City, Panama; DOB 08 May 1965; POB Colon, Panama; nationality Panama; Gender Male; Cedula No. 388114 (Panama); Passport 1874513 (Panama) expires 28 Mar 2017 (individual) [VENEZUELA-EO13850].

Designated pursuant to section 1(a)(i) of Executive Order 13850 of November 1, 2018, "Blocking Property of Additional Persons Contributing to the Situation in Venezuela" (E.O. 13850), for operating in the oil sector of the Venezuelan economy.

3. FLORES DE FREITAS, Franqui Francisco, Caracas, Venezuela; DOB 14 Aug 1985; POB Caracas, Venezuela; nationality Venezuela; Gender Male; Cedula No. 17751244 (Venezuela); Passport 066981222 (Venezuela) expires 24 Jan 2018 (individual) [ILLICIT-DRUGS-EO14059].

Designated pursuant to section 1(a)(i) of E.O. 14059 for having engaged in, or attempted to engage in, activities or transactions that have materially contributed to, or pose a significant risk of materially contributing to, the international proliferation of illicit drugs or their means of production.

4. MALPICA FLORES, Carlos Erik, Naguanagua, Carabobo, Venezuela; DOB 17 Sep 1972; nationality Venezuela; Gender Male; Cedula No. 11810943 (Venezuela) (individual) [VENEZUELA].

Designated pursuant to section 1(a)(ii)(C) of Executive Order 13692 of March 8, 2015, "Blocking Property and Suspending Entry of Certain Persons Contributing to the Situation in Venezuela," for being a current or former official of the Government of Venezuela.

Entities

5. ARCTIC VOYAGER INCORPORATED (a.k.a. ARCTIC

VOYAGER INC), Trust Company Complex, Ajeltake Road, Majuro, Ajeltake Island 96960, Marshall Islands; Organization Established Date 08 Nov 2024; Identification Number IMO 0109600; Business Registration Number 128742 (Marshall Islands) [VENEZUELA-EO13850] (Linked To: KIARA M).

Designated pursuant to section 1(a)(i) of E.O. 13850, for operating in the oil sector of the Venezuelan economy.

6. FULL HAPPY LIMITED, Trust Company Complex, Ajeltake Road, Majuro, Ajeltake Island 96960, Marshall Islands; Organization Established Date 03 Mar 2023; Identification Number IMO 6405624; Business Registration Number 118736 (Marshall Islands) [VENEZUELA-EO13850] (Linked To: MONIQUE).

Designated pursuant to section 1(a)(i) of E.O. 13850, for operating in the oil sector of the Venezuelan economy.

7. MYRA MARINE LIMITED, Trust Company Complex, Ajeltake Road, Majuro, Ajeltake Island 96960, Marshall Islands; Organization Established Date 24 Sep 2024; Identification Number IMO 0088934; Business Registration Number 128049 (Marshall Islands) [VENEZUELA-EO13850] (Linked To: WHITE CRANE).

Designated pursuant to section 1(a)(i) of E.O. 13850, for operating in the oil sector of the Venezuelan economy.

8. POWEROY INVESTMENT LIMITED (a.k.a. POWEROY INVESTMENT LTD), Virgin Islands, British; Identification Number IMO 6438512 [VENEZUELA-EO13850] (Linked To: H. CONSTANCE).

Designated pursuant to section 1(a)(i) of E.O. 13850, for operating in the oil sector of the Venezuelan economy.

9. READY GREAT LIMITED, Trust Company Complex, Ajeltake Road, Majuro, Ajeltake Island 96960, Marshall Islands; Organization Established Date 06 Jul 2023; Identification Number IMO 0017035; Business Registration Number 120806 (Marshall Islands) [VENEZUELA-EO13850] (Linked To: LATTAFATA).

Designated pursuant to section 1(a)(i) of E.O. 13850, for operating in the oil sector of the Venezuelan economy.

10. SINO MARINE SERVICES LIMITED (a.k.a. SINO MARINE SERVICES LTD), 14, Wells View Drive, Bromley, Kent BR2 9UL, United Kingdom; Organization Established Date 01 Jan 2016; Identification Number IMO 5967460; Company Number 10214578 (United Kingdom) [VENEZUELA-EO13850] (Linked To: TAMIA).

Designated pursuant to section 1(a)(i) of E.O. 13850, for operating in the oil sector of the Venezuelan economy.

On December 12, 2025, OFAC also identified the following vessels as property in which a blocked person has an interest under the relevant sanctions authority listed below.

Vessels

1. H. CONSTANCE (3E2177) Crude Oil Tanker Panama flag; Vessel Year of Build 2002; Vessel Registration Identification IMO 9237773; MMSI 352002009 (vessel) [VENEZUELA-EO13850] (Linked To: POWEROY INVESTMENT LIMITED).

Identified as property in which POWEROY INVESTMENT LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13850, has an interest.

2. KIARA M (3E2278) Crude Oil Tanker Panama flag; Vessel Year of Build 2004; Vessel Registration Identification IMO 9285823; MMSI 352002348 (vessel) [VENEZUELA-EO13850] (Linked To: ARCTIC VOYAGER INCORPORATED).

Identified as property in which ARCTIC VOYAGER INCORPORATED, a person whose property and interests in property are blocked pursuant to E.O. 13850, has an interest.

3. LATTAFATA (3E2298) Crude Oil Tanker Panama flag; Vessel Year of Build 2003; Vessel Registration Identification IMO 9245794 (vessel) [VENEZUELA-EO13850] (Linked To: READY GREAT LIMITED).

Identified as property in which READY GREAT LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13850, has an interest.

4. MONIQUE (E5U5122) Crude Oil Tanker Cook Islands flag; Vessel Year of Build 2005; Vessel Registration Identification IMO 9311270; MMSI 518999141 (vessel) [VENEZUELA-EO13850] (Linked To: FULL HAPPY LIMITED).

Identified as property in which FULL HAPPY LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13850, has an interest.

TAMIA (VRXC8) Crude Oil Tanker Hong Kong flag; Other Vessel Flag China; Vessel Year of Build 2006; Vessel Registration Identification IMO 9315642; MMSI 477186300 (vessel) [VENEZUELA-EO13850] (Linked To: SINO MARINE SERVICES LIMITED).

Identified as property in which SINO MARINE SERVICES LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13850, has an interest.

5. WHITE CRANE (HOA6213) Crude Oil Tanker Panama flag; Vessel Year of Build 2007; Vessel Registration

Identification IMO 9323429; MMSI 352003199 (vessel) [VENEZUELA–EO13850] (Linked To: MYRA MARINE LIMITED).

Identified as property in which MYRA MARINE LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13850, has an interest.

Bradley T. Smith,

Director, Office of Foreign Assets Control.

[FR Doc. 2025–24067 Filed 12–30–25; 8:45 am]

BILLING CODE 4810–AL–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Interest Charge on DISC-Related Deferred Tax Liability, Form 8404

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 March 2, 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. 1545–0939” 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 Jason Schoonmaker, (801) 620–6008.

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: Interest Charge on DISC-Related Deferred Tax Liability.

OMB Control Number: 1545–0939.

Form Number: Form 8404.

Abstract: Shareholders of Interest Charge Domestic International Sales Corporations (IC–DISCs) use Form 8404 to figure and report an interest charge on their DISC-related deferred tax liability. The interest charge is required by Internal Revenue Code section 995(f). IRS uses Form 8404 to determine whether the shareholder has correctly figured and paid the interest charge on a timely basis.

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, and individuals or households.

Estimated Number of Responses: 2,500.

Estimated Time per Response: 7 hours, 47 minutes.

Estimated Total Annual Burden Hours: 19,475.

Dated: December 29, 2025.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2025–24116 Filed 12–30–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Electronic Tax Administration Advisory Committee; Request for Nominations

AGENCY: Internal Revenue Service, Department of Treasury.

ACTION: Request for nominations and applications.

SUMMARY: The Internal Revenue Service (IRS) is requesting applications from individuals with experience in such areas as state tax administration, cybersecurity and information security, tax software development, tax preparation, payroll and tax financial product processing, systems management and improvement, implementation of customer service initiatives, public administration, and consumer advocacy to be considered for selection as members of the Electronic Tax Administration Advisory Committee (ETAAC).

DATES: Applications must be received on or before January 31, 2026.

ADDRESSES: Applications may be submitted via electronic fax to 855–811–8021 or via email to PublicLiaison@irs.gov. Applications and additional information are available on the IRS website at <https://www.irs.gov/etaac>.

FOR FURTHER INFORMATION CONTACT: Anna Millikan at (202) 317–6564 or send an email to publicliaison@irs.gov.

SUPPLEMENTARY INFORMATION: The IRS strongly encourages representatives from consumer groups with an interest in tax issues to apply.

Nominations should describe and document the proposed member’s qualifications for ETAAC membership, including the applicant’s knowledge of regulations and the applicant’s past or current affiliations and involvement with the particular tax segment or segments of the community that the applicant wishes to represent on the committee. Applications will be accepted for current vacancies from qualified individuals and from professional and public interest groups that wish to have representation on ETAAC. Submissions must include an application and resume.

ETAAC provides continuing input into the development and implementation of the IRS organizational strategy for electronic tax administration. The ETAAC provides an organized public forum for discussion of electronic tax administration issues—such as prevention of identity theft-related refund fraud—in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members work closely with the Security Summit, a joint effort of the IRS, state tax administrators and the nation’s tax industry, to fight identity theft and refund fraud. ETAAC members convey the public’s perceptions of IRS