

Administration (FHWA), the Federal Railroad Administration (FRA), the Federal Motor Carrier Safety Administration (FMCSA), the Federal Transit Administration (FTA), the Maritime Administration (MARAD), the Pipeline and Hazardous Materials Safety Administration (PHMSA), the Great Lakes St. Lawrence Seaway Development Corporation (GLS), and the Office of the Secretary (OST). The Transportation Security Administration (TSA) also uses Dockets Operations services.

Issued in Washington, DC.

Donald Jeffrey Baxter,

Acting Associate Director, DOT Headquarter Services.

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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 January 15, 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 Action

On January 15, 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.

BILLING CODE 4810-AL-P

Entities

1. HMS TRADING FZE (Arabic: اتش إم إس للتجارة م م ح), Leased Office Building No. 10G-18, Hamriyah Free Zone, Sharjah, United Arab Emirates; Organization Established Date 13 Oct 2021; License 19632 (United Arab Emirates); Economic Register Number (CBLS) 11767967 (United Arab Emirates) [IRAN-EO13902] (Linked To: BANK-E SHAHR).

Designated pursuant to section 1(a)(iv) of Executive Order 13902 of September 28, 2010, "Imposing Sanctions With Respect to Additional Sectors of Iran," 85 FR 2003, 3 CFR, 2020 Comp., p. 299 (E.O. 13902), for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, BANK-E SHAHR, a person whose property and interests in property are blocked pursuant to E.O. 13902.

2. TEJARAT HERMES ENERGY QESHM (Arabic: شرکت تجارت هرمس انرژی قشم), Unit 2, Floor 1, No. 0, Khordad Alley, Bustan Street, Bustan, Qeshm, Hormozgan Province 7951168942, Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Organization Established Date 21 Nov 2021; National ID No. 14010531649 (Iran); Registration Number 7041 (Iran) [IRAN-EO13902].

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

3. CRYSTAL GAS FZE (Arabic: کریستال گاز م م ح), Office No: E2-125f-34, E-LOB, Hamriya Free Zone, Sharjah, United Arab Emirates; Organization Established Date 02 Jul 2013; Commercial Registry Number 11580166 (United Arab Emirates); License 11014 (United Arab Emirates) [IRAN-EO13902].

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

4. NANSHAN LTD, Suite 108, Chase Business Centre, 39-41 Chase Side, London N14 5BP, United Kingdom; Organization Established Date 09 Sep 2020; UK Company Number 12869795 (United Kingdom) [IRAN-EO13902].

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

5. SHINE ROAD TRADING FZE (Arabic: شاین رود للتجارة م م ح), Office No FZJOB1210, Jebel Ali Free Zone, Dubai, United Arab Emirates; Organization Established Date 21 Apr 2019; Commercial Registry Number 11447532 (United Arab Emirates); License 177219 (United Arab Emirates) [IRAN-EO13902].

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

6. DESERT PULSE TRADING FZE (Arabic: دیزرت پلس تریدینگ م م ح) (a.k.a. SIWAN TRADING INTERNATIONAL FZE), Office No E-23F-39 P1-ELOB, Hamriya Free Zone, Sharjah, United Arab Emirates; Organization Established Date 02 Mar 2020;

License 18564 (United Arab Emirates); Economic Register Number (CBLS) 11583166 (United Arab Emirates) [IRAN-EO13902].

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

7. LIMONIUM PETROCHEMICALS TRADING LLC SOC (Arabic: ليمونيوم لتجارة البتروكيماويات ذ م م و (a.k.a. DESERT OASIS PETROCHEMICAL TRADING COMPANY LLC), Office No 104-116, al Garhoud, Deira, Dubai, United Arab Emirates; Organization Established Date 02 Mar 2020; License 882813 (United Arab Emirates); Chamber of Commerce Number 337011 (United Arab Emirates); Economic Register Number (CBLS) 11506198 (United Arab Emirates) [IRAN-EO13902].

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

8. NAVIERA SHIPPING AND TRADING FZ LLC (Arabic: نافيرا شيبينغ اند تريدينغ ذ م م ح ذ م م), Building No. A4 (A4-632), Al Hamra Industrial Zone RAK Economic Zone, Ras Al Khaimah, United Arab Emirates; Organization Established Date 09 Sep 2020; License 5022966 (United Arab Emirates); alt. License 47004017 (United Arab Emirates); Economic Register Number (CBLS) 11561511 (United Arab Emirates); alt. Economic Register Number (CBLS) 11562847 (United Arab Emirates) [IRAN-EO13902].

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

9. TURKIZ FUEL TRADING LLC (Arabic: توركيز لتجارة الوقود ذ م م), Dubai, United Arab Emirates; Organization Established Date 10 Aug 2016; License 764009 (United Arab Emirates); Chamber of Commerce Number 273984 (United Arab Emirates); Registration Number 1241646 (United Arab Emirates); Economic Register Number (CBLS) 10530553 (United Arab Emirates) [IRAN-EO13902].

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

10. EMPIRE INTERNATIONAL TRADING FZE, Jebel Ali Free Zone, Dubai, United Arab Emirates; Organization Established Date 14 Jun 2021; Company Number 11712459 (United Arab Emirates); License 2154169 (United Arab Emirates) [IRAN-EO13902].

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

11. GOLDEN MIST PTE. LTD., Heng Loong Building, 61 Bukit Batok Crescent, #07-07, Singapore 658078, Singapore; Organization Established Date 05 Jan 2023; Registration Number 202300738G (Singapore) [IRAN-EO13902].

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

12. NIKAN PEZHVAK ARIA KISH COMPANY, Unit 5, Floor 1, Section EX-24, No. 0, Economy Alley 1, Iran Boulevard, Industrial Phase 2, Kish District, Bandar-e-Lengeh County, Kish, Hormozgan 7941658419, Iran; No. 27, 5th floor, Kaj Abadi Alley, Jordan Street, Tehran 1966935885, Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Organization Established Date 19 Apr 2021; National ID No. 14009960537 (Iran); Registration Number 14289 (Iran) [IRAN-EO13902].

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

Individuals

1. HASHEMIFAR, Mohammad Reza (Arabic: محمد رضا هاشمی فر) Lorestan, Iran; Tuysarkan, Hamadan, Iran; DOB 22 May 1975; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; Passport E25607570 (Iran) expires 12 Dec 2017; Law Enforcement Forces of the Islamic Republic of Iran Commander for Lorestan Province (individual) [IRAN-HR] (Linked To: LAW ENFORCEMENT FORCES OF THE ISLAMIC REPUBLIC OF IRAN).

Designated pursuant to section 1(a)(ii)(C) of E.O. 13553 of September 28, 2010, "Blocking Property of Certain Persons With Respect to Serious Human Rights Abuses by the Government of Iran and Taking Certain Other Actions," 75 FR 60567, 3 CFR 2010 Comp., p. 253 (E.O. 13553), for having acted or purported to act for or on behalf of, directly or indirectly, the LAW ENFORCEMENT FORCES OF THE ISLAMIC REPUBLIC OF IRAN, a person whose property and interests in property are blocked pursuant to E.O. 13553.

2. BAGHERI, Nematollah (Arabic: نعمت‌الله باقری), Lorestan, Iran; DOB 10 Jun 1975; POB Andika, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; IRGC Commander of Lorestan Province (individual) [IRGC] [IFSR] [IRAN-HR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(ii)(C) of E.O. 13553 for 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. 13553.

3. BUALI, Yadollah (Arabic: يدالله بوعلی), Fars, Iran; DOB 07 Sep 1965; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 1860747401 (Iran); IRGC Commander of Fars Province (individual) [IRGC] [IFSR] [IRAN-HR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS).

Designated pursuant to section 1(a)(ii)(C) of E.O.13553 for 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. 13553.

4. MALEKI, Azizollah (Arabic: عزیزالله ملکی), Fars, Iran; DOB 06 Sep 1966; POB Tuyserkan, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; LEF Commander of Fars Province (individual) [IRAN-HR] (Linked To: LAW ENFORCEMENT FORCES OF THE ISLAMIC REPUBLIC OF IRAN).

Designated pursuant to section 1(a)(ii)(C) of E.O. 13553 for having acted or purported to act for or on behalf of, directly or indirectly, the LAW ENFORCEMENT FORCES OF THE ISLAMIC REPUBLIC OF IRAN, a person whose property and interests in property are blocked pursuant to E.O. 13553.

5. LARIJANI, Ali (Arabic: علی لاریجانی) (a.k.a. LARIJANI, Ali Ardeshir), Tehran, Iran; DOB 03 Jun 1958; POB Najaf, Iraq; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; Passport D10010646 (Iran) expires 05 Sep 2027 (individual) [IRAN-EO13876] (Linked To: KHAMENEI, Ali Husseini).

Designated pursuant to section 1(a)(ii)(D) of Executive Order 13876 of June 24, 2019, "Imposing Sanctions With Respect to Iran," 84 FR 30573, 3 CFR, 2019 Comp., p. 326 (E.O. 13876), for having acted or purported to act for or on behalf of, directly or indirectly, the SUPREME LEADER OF THE ISLAMIC REPUBLIC OF IRAN, a person whose property and interests in property are blocked pursuant to E.O. 13876.

6. ARDAKANI, Masoud Mahdavi (Arabic: مسعود مهدوی اردکانی), Tehran, Iran; DOB 06 Sep 1970; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 1286869943 (Iran) (individual) [IRAN-EO13902] (Linked To: TEJARAT HERMES ENERGY QESHM).

Designated pursuant to section 1(a)(iv) of E.O. 13902 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, TEJARAT HERMES ENERGY QESHM.

7. GIVARI, Akbar (Arabic: اکبر گیوری), Iran; DOB 02 Sep 1970; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 0055924263 (Iran) (individual) [IRAN-EO13902] (Linked To: TEJARAT HERMES ENERGY QESHM).

Designated pursuant to section 1(a)(iv) of E.O. 13902 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, TEJARAT HERMES ENERGY QESHM.

8. SHAMANI, Masoud (Arabic: مسعود شامانی), Iran; DOB 22 Jun 1980; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 4579317599 (Iran) (individual) [IRAN-EO13902] (Linked To: TEJARAT HERMES ENERGY QESHM).

Designated pursuant to section 1(a)(iv) of E.O. 13902 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, TEJARAT HERMES ENERGY QESHM.

9. ABBASPOUR QOMI, Bashir (a.k.a. ABBASPOUR GHOMI, Bashir), Tehran, Iran; DOB 25 Nov 1965; POB Babol, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 2061931111 (Iran) (individual) [IRAN-EO13902].

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

10. KHAMER, Hamid Reza (a.k.a. KHAMR, Hamid Reza), Tehran, Iran; DOB 24 Nov 1967; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 2754194371 (Iran) (individual) [IRAN-EO13902].

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

11. RASHNO, Mehdi (a.k.a. RASHNO, Mahdi; a.k.a. RASHNU, Mehdi), Tehran, Iran; DOB 19 May 1982; POB Borujerd, Iran; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; Passport E56456884 (Iran); National ID No. 4132286126 (Iran) (individual) [IRAN-EO13902].

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

(Authority: E.O. 13553, E.O. 13876, E.O. 13902.)

Bradley T. Smith,

Director, Office of Foreign Assets Control.

[FR Doc. 2026-00969 Filed 1-16-26; 8:45 am]

BILLING CODE 4810-AL-C

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Consent To Disclose Tax Compliance Check

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 23, 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. 1545-1856" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317-5751.

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: Consent to Disclose Tax Compliance Check.