

of the functions of the agency, including whether the information shall have practical utility; 2. the accuracy of the agency's estimate of the burden of the collection of information; 3. ways to enhance the quality, utility, and clarity of the information to be collected; 4. 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 5. estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: March 2, 2026.

**Bruce A. Sharp,**

*Bureau PRA Clearance Officer.*

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**BILLING CODE 4810-AS-P**

## 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 February 24, 2026. See **SUPPLEMENTARY INFORMATION** 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 February 24, 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.

##### **Individuals**

1. KUCHEROV, Oleg Vyacheslavovich (a.k.a. "GABR"), Samara, Russia; DOB 03 Jun 1973; POB Togliatti, Russia; nationality Russia; Gender Male; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201 (individual) [CAATSA—RUSSIA] [CYBER4] (Linked To: ZELENYUK, Sergey Sergeevich).

Designated pursuant to section 1(a)(iii)(C) of Executive Order 13694 of April 1, 2015, "Blocking the Property of Certain Persons Engaging in Significant Malicious Cyber-Enabled Activities," 80 FR 18077, 3 CFR, 2015 Comp., p. 297, as amended by Executive Order 13757 of December 28, 2016, "Taking Additional Steps to Address the

National Emergency With Respect to Significant Malicious Cyber-Enabled Activities," 82 FR 1, 3 CFR, 2016 Comp., p. 659, and as further amended by Executive Order 14144 of January 16, 2025, "Strengthening and Promoting Innovation in the Nation's Cybersecurity," 90 FR 6755, and Executive Order 14306 of June 6, 2025, "Sustaining Select Efforts To Strengthen the Nation's Cybersecurity and Amending Executive Order 13694 and Executive Order 14144," 90 FR 24723 (E.O. 13694, as further amended), for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, SERGEY SERGEYEVICH ZELENYUK, a person whose property and interests in property are blocked pursuant to E.O. 13694, as further amended.

2. MAMASHOYEV, Azizjon Makhmudovich (a.k.a. MAMASHOYEV, Azizjon Maxmudovich), 60 Amir Timur Avenue, Tashkent, Uzbekistan; DOB 20 Feb 1987; nationality Uzbekistan; Gender Male; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201; Passport FA2783585 (Uzbekistan) expires 16 May 2031; National ID No. AD3927969 (Uzbekistan) (individual) [CAATSA—RUSSIA] [CYBER4] (Linked To: ZELENYUK, Sergey Sergeevich).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13694, as further amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, SERGEY SERGEYEVICH ZELENYUK, a person whose property and interests in property are blocked pursuant to E.O. 13694, as further amended.

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3. VASANOVICH, Marina Evgenyevna (Cyrillic: ВАСАНОВИЧ, Марина Евгеньевна) (a.k.a. VASANOVICH, Marina Yevgenyevna), Russia; DOB 21 Nov 2003; POB Novocherkassk, Rostovskaya Oblast, Russia; nationality Russia; Gender Female; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201; Passport 761424486 (Russia) expires 23 Aug 2029; National ID No. 40 23 685988 (Russia) (individual) [CAATSA - RUSSIA] [CYBER4] (Linked To: ZELENYUK, Sergey Sergeevich).

Designated pursuant to section 1(a)(iii)(D) of E.O. 13694, as further amended, for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, SERGEY SERGEYEVICH ZELENYUK, a person whose property and interests in property are blocked pursuant to E.O. 13694, as further amended.

4. ZELENYUK, Sergey Sergeevich (Cyrillic: ЗЕЛЕНЮК, Сергей Сергеевич) (a.k.a. ZELENYUK, Sergei Sergeevich; a.k.a. ZELENYUK, Sergey Sergeevich; a.k.a. "MORTENOIR"; a.k.a. "SRGSRGSRG111"), Rimsky-Korsakov Prospect, Building 109-111, Litera/Block A, Apartment 20, Saint Petersburg 190068, Russia; DOB 17 Mar 1994; POB Saint Petersburg, Russia; nationality Russia; Gender Male; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201; PAIPA Section 2 Information: BLOCKING OF PROPERTY (individual). Sec.2(b)(2)(a)- All property and interests in property of this individual are blocked, and all transactions with this individual are prohibited, except for the importation of goods.; Tax ID No. 780223642330 (Russia) (individual) [CAATSA - RUSSIA] [CYBER4] [PAIPA].

Designated pursuant to section 1(a)(ii)(D) of E.O. 13694, as further amended, for being responsible for or complicit in, or having engaged in, directly or indirectly, cyber-enabled activities originating from, or directed by persons located, in whole or in substantial part, outside the United States that are reasonably likely to result in, or have materially contributed to, a threat to the national security, foreign policy, or economic health or financial stability of the United States, and that have the purpose of or involve causing a misappropriation of funds or economic resources, intellectual property, proprietary or business confidential information, personal identifiers, or financial information for commercial or competitive advantage or private financial gain.

#### Entities

1. ADVANCE SECURITY SOLUTIONS (a.k.a. "ADVANCED SECURITY SOLUTIONS"), R-311-315, Jumeirah Living Marina Gate 3, P.O. Box 121828, Dubai, United Arab Emirates; Tashkent, Uzbekistan; website advance-sec.com; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions

Regulations, 31 CFR 589.201; Organization Established Date 2025; Organization Type: Computer programming activities [CAATSA—RUSSIA] [CYBER4] (Linked To: MAMASHOYEV, Azizjon Makhmudovich).

Designated pursuant to section 1(a)(iii)(D) of E.O. 13694, as further

amended, for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, AZIZJON MAKHMUDOVICH MAMASHOYEV, a person whose property and interests in property are blocked pursuant to E.O. 13694, as further amended.

2. MATRIX LLC (Cyrillic: ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ МАТРИЦА) (a.k.a. LLC MATRITSA; a.k.a. MATRIX LIMITED; a.k.a. MATRIX LTD (Cyrillic: ООО МАТРИЦА); a.k.a. OPERATION ZERO; a.k.a. OPZERO), Sh. Petergofskoe, 73, Letter T, Office 26/1, Room 1, Municipal District Sosnovaya Polyana, Saint Petersburg 198206, Russia; Website opzero.ru; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201; Organization Established Date 27 Sep 2021; Organization Type: Computer programming activities; PAIPA Section 2 Information: BLOCKING OF PROPERTY (entity). Sec.2(b)(1)(A) – All property and interests in property of this entity are blocked, and all transactions with this entity are prohibited, except for the importation of goods.; alt. PAIPA Section 2 Information: LOANS FROM UNITED STATES FINANCIAL INSTITUTIONS. Sec.2(b)(1)(D) - United States financial institutions are prohibited from making loans or providing credits to this entity totaling more than \$10,000,000 in any 12-month period, subject to the exception set forth in PAIPA Section 2(b)(1)(D).; alt. PAIPA Section 2 Information: FOREIGN EXCHANGE. Sec.2(b)(1)(H) - Transactions in foreign exchange that are subject to the jurisdiction of the United States and in which this entity has any interest are prohibited.; alt. PAIPA Section 2 Information: BANKING TRANSACTIONS. Sec.2(b)(1)(I) - Any transfers of credit or payments between financial institutions or by, through, or to any financial institution, to the extent that such transfers or payments are subject to the jurisdiction of the United States and involve any interest of this entity, are prohibited.; alt. PAIPA Section 2 Information: BAN ON INVESTMENT IN EQUITY OR DEBT OF SANCTIONED PERSON. Sec.2(b)(1)(J) - Any United States person is prohibited from investing in or purchasing significant amounts of equity or debt instruments of this entity.; Tax ID No. 7807251301 (Russia); Registration Number 1217800148609 (Russia) [CAATSA - RUSSIA] [CYBER4] [PAIPA].

Designated pursuant to section 1(a)(ii)(D) of E.O. 13694, as further amended, for being responsible for or complicit in, or having engaged in, directly or indirectly, cyber-enabled activities originating from, or directed by persons located, in whole or in substantial part, outside the United States that are reasonably likely to result in, or have materially contributed to, a threat to the national security, foreign policy, or economic health or financial stability of the United States, and that have the purpose of or involve causing a misappropriation of funds or economic resources, intellectual property, proprietary or business confidential information, personal identifiers, or financial information for commercial or competitive advantage or private financial gain.

3. SPECIAL TECHNOLOGY SERVICES LLC FZ, Meydan Grandstand, 6th Floor, Meydan Road, Nad Al Sheba, Dubai, United Arab Emirates; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201; Organization Established Date 07 Dec 2024; Organization Type: Computer

programming activities; PAIPA Section 2 Information: BLOCKING OF PROPERTY (entity). Sec.2(b)(1)(A)—All property and interests in property of this entity are blocked, and all transactions with this entity are prohibited, except for the importation of goods.; alt. PAIPA Section 2 Information: LOANS FROM UNITED

STATES FINANCIAL INSTITUTIONS. Sec.2(b)(1)(D)—United States financial institutions are prohibited from making loans or providing credits to this entity totaling more than \$10,000,000 in any 12-month period, subject to the exception set forth in PAIPA Section 2(b)(1)(D).; alt. PAIPA Section 2 Information: FOREIGN EXCHANGE.

Sec.2(b)(1)(H)—Transactions in foreign exchange that are subject to the jurisdiction of the United States and in which this entity has any interest are prohibited.; alt. PAIPA Section 2 Information: BANKING TRANSACTIONS. Sec.2(b)(1)(I)—Any transfers of credit or payments between financial institutions or by, through, or to any financial institution, to the extent that such transfers or payments are subject to the jurisdiction of the United States and involve any interest of this entity, are prohibited.; alt. PAIPA Section 2 Information: BAN ON INVESTMENT IN EQUITY OR DEBT OF SANCTIONED PERSON. Sec.2(b)(1)(J)—Any United States person is prohibited from investing in or purchasing significant amounts of equity or debt instruments of this entity. [CAATSA—RUSSIA] [CYBER4] [PAIPA] (Linked To: ZELENYUK, Sergey Sergeevich).

Designated pursuant to section 1(a)(iii)(D) of E.O. 13694, as further amended, for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, SERGEY SERGEYEVICH ZELENYUK, a person whose property and interests in property are blocked pursuant to E.O. 13694, as further amended.

**Bradley T. Smith,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2026-04217 Filed 3-3-26; 8:45 am]

BILLING CODE 4810-AL-C

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment on Affordable Care Act Internal Claims and Appeals and External Review Disclosures

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

**ACTION:** Notice and 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 May 4, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include "OMB Number: 1545-2182" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or

copies of this collection should be directed to LaNita Van Dyke, at (202) 317-6009.

**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:* Affordable Care Act Internal Claims and Appeals and External Review Disclosures.

*OMB Number:* 1545-2182.

*Regulation Number:* T.D. 9494 and T.D. 9955.

*Abstract:* This collection of information request includes the information collection and third-party notice and disclosure requirements that a plan must satisfy under final regulations implementing provisions of the Affordable Care Act pertaining to internal claims and appeals, and the external review process. The No Surprise Act extends the balance billing protections related to external reviews to grandfathered plans. The definitions of group health plan and health insurance issuer that are cited in section 110 of the No Surprises Act include both grandfathered and non-grandfathered plans and coverage. Accordingly, the practical effect of section 110 of the No Surprises Act is that grandfathered health plans must provide external review for adverse

benefit determinations involving benefits subject to these surprise billing protections. Grandfathered and non-grandfathered plans must provide claimants, free of charge, any new or additional evidence considered, relied upon, or generated by the plan or issuer in connection with the claim, and the requirement to comply either with a State external review process or a Federal review process. The disclosure requirements of the Federal external review process require (1) a preliminary review by plans of requests for external appeals; (2) Independent Review Organizations (IROs) to notify claimants of eligibility and acceptance for external review; (3) the plan or issuer to provide IROs with documentation and other information considered in making adverse benefit determination; (4) the IRO to forward to the plan or issuer any information submitted by the claimant; (5) plans to notify the claimant and IRO if it reverses its decision; (6) the IRO to notify the claimant and plan of the result of the final external appeal; (7) the IRO to maintain records for six years.

*Current Actions:* There is a change to the paperwork burden previously approved by OMB. Adjustments to the burden estimates result from updated estimates on the number of ERISA-covered plans and policyholders. These changes result in 713,149 fewer respondents, a decrease of 202,973 responses, a decline of the hour burden by 677 hours,

*Total Estimated Number of Respondents:* 1,294,150.

*Total Estimated Number of Responses:* 187,601.

*Total Estimated Annual Burden Hours:* 18,370 hours.

Approved: March 2, 2026.

**LaNita Van Dyke,**

*Tax Analyst.*

[FR Doc. 2026-04283 Filed 3-3-26; 8:45 am]

BILLING CODE 4831-GV-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Revenue Procedure 97-22 Recordkeeping Requirements

**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