

programs are available on OFAC's website (<https://www.treasury.gov/ofac>).

Notice of OFAC Actions

On October 25, 2018, OFAC identified the following vessel as property in which a blocked person has an interest pursuant to Executive Order 13551 of August 30, 2010, "Blocking Property of Certain Persons With Respect to North Korea." On March 27, 2024, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following vessel are no longer blocked, and therefore the vessel has been removed from the SDN List.

Vessel

JW JEWEL Singapore flag; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Vessel Registration Identification IMO 9402964 (vessel) [DPRK] (Linked To: WT MARINE PTE LTD) (Authority: E.O. 13551, 75 FR 53837)

Dated: March 27, 2024.

Bradley T. Smith,

*Director, Office of Foreign Assets Control,
U.S. Department of the Treasury.*

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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 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: See **SUPPLEMENTARY INFORMATION** section for applicable date(s).

FOR FURTHER INFORMATION CONTACT:

OFAC: Associate Director for Global Targeting, tel.: 202-622-2420; Assistant Director for Licensing, tel.: 202-622-2480; Assistant Director for Regulatory Affairs, tel.: 202-622-4855; or Assistant Director for Sanctions Compliance & Evaluation, tel.: 202-622-2490.

SUPPLEMENTARY INFORMATION:

Electronic Availability

The SDN List and additional information concerning OFAC sanctions programs are available on OFAC's website (www.treasury.gov/ofac).

Notice of OFAC Actions

On March 27, 2024, 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.

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Individuals

1. RI, Tong Hyok (a.k.a. RI, Tong-Hyo'k), Shenyang, China; DOB 27 Nov 1975; nationality Korea, North; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214 (individual) [NPWMD] (Linked To: TANCHON COMMERCIAL BANK).

Designated pursuant to section 1(a)(iv) of Executive Order 13382 of June 28, 2005, "Blocking Property of Weapons of Mass Destruction Proliferators and Their Supporters" (E.O. 13382) for being owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, TANCHON COMMERCIAL BANK, a person whose property and interests in property are blocked pursuant to E.O. 13382.

2. YU, Pu Ung (Korean: 유부웅) (a.k.a. YU, Bu Ung; a.k.a. "Mr. O"), 67 Kap 2-9-1, Sobuk 1 Tonglo, Cho'iso' District, Shenyang, China; DOB 16 Sep 1966; nationality Korea, North; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Passport PS927320340 issued 02 Sep 2017 expires 02 Sep 2022; (individual) [NPWMD] (Linked To: TANCHON COMMERCIAL BANK).

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, TANCHON COMMERCIAL BANK, a person whose property and interests in property are blocked pursuant to E.O. 13382.

3. O, In Chun (Korean: 오인준) (a.k.a. O, In Jun; a.k.a. O, In-chun), Vladivostok, Russia; DOB 03 Jul 1969; nationality Korea, North; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Passport PS745220146 (Korea, North) (individual) [DPRK] (Linked To: KOREA DAESONG BANK).

Designated pursuant to section 1(a)(ii)(F) of Executive Order 13551 of August 30, 2010, "Blocking Property of Certain Persons With Respect to North Korea" (E.O. 13551) for

being owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, KOREA DAESONG BANK, a person whose property and interests in property are blocked pursuant to E.O. 13551.

4. JON, Yun Gun (Korean: 전연근) (a.k.a. CHO'N, Yo'n Ku'n), Laos; DOB 22 Apr 1973; nationality Korea, North; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Passport 927233154 (Korea, North) (individual) [DPRK2] (Linked To: PIONEER BENCONT STAR REAL ESTATE).

Designated pursuant to section 1(a)(iv) of Executive Order 13687 of January 2, 2015 "Imposing Additional Sanctions With Respect To North Korea" (E.O. 13687) for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, PIONEER BENCONT STAR REAL ESTATE, a person whose property and interests in property are blocked pursuant to E.O. 13687.

5. HAN, Chol Man (Korean: 한철만) (a.k.a. HAN, Ch'o'l-man), Shenyang, China; DOB 06 May 1978; nationality Korea, North; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; (individual) [DPRK3] (Linked To: KUMGANG BANK).

Designated pursuant to section 2(a)(viii) of Executive Order 13722 of March 15, 2016, "Blocking Property of the Government of North Korea and the Workers' Party of Korea, and Prohibiting Certain Transactions With Respect to North Korea," (E.O. 13722) for being owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, KUMGANG BANK, a person whose property and interests in property are blocked pursuant to E.O. 13722.

6. JONG, Song Ho (a.k.a. CHO'NG, So'ng-ho), Vladivostok, Russia; DOB 15 Nov 1972; nationality Korea, North; Gender Male; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Passport 109110001 (Korea, North) expires 05 Jan 2024 (individual) [DPRK4] (Linked To: JINMYONG JOINT BANK).

Designated pursuant to section 1(a)(vi) of Executive Order 13810 of September 20, 2017 "Imposing Additional Sanctions With Respect to North Korea" (E.O. 13810) for being owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, JINMYONG JOINT BANK, a person whose property and interests in property are blocked pursuant to E.O. 13810.

Entities

1. LIMITED LIABILITY COMPANY ALIS (Cyrillic: ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ "АЛИС") (a.k.a. "ALIAS LLC"; a.k.a. "ALIS LLC" (Cyrillic: "ООО АЛИС")), Office 222, Building 23, Kirova Street,

Vladivostok, Primorsky Krai 690068, Russia; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Organization Established Date 30 Sep 2016; Tax ID No. 2543103179 (Russia); Registration Number 1162536087230 (Russia) [DPRK2] (Linked To: CHINYONG INFORMATION TECHNOLOGY COOPERATION COMPANY).

Designated pursuant to section 1(a)(v) of E.O. 13687 for being owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, CHINYONG INFORMATION TECHNOLOGY COOPERATION COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13687.

2. PIONEER BENCONT STAR REAL ESTATE, Dubai, United Arab Emirates; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Organization Type: Other information technology and computer service activities [DPRK2] (Linked To: CHINYONG INFORMATION TECHNOLOGY COOPERATION COMPANY).

Designated pursuant to section 1(a)(v) of E.O. 13687 for being owned or controlled by, or acting or purporting to act for or on behalf of, directly or indirectly, CHINYONG INFORMATION TECHNOLOGY COOPERATION COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 13687.

Authorities: E.O. 13382, 70 FR 38567, 3 CFR, 2005 Comp., p. 170; E.O. 13551, 75 FR 53837, 3 CFR, 2010 Comp., p. 242; E.O. 13687, 80 FR 819, 3 CFR, 2015 Comp., p. 259; E.O. 13722, 81 FR 14943, 3 CFR, 2016 Comp., p. 446; E.O. 13810, 82 FR 44705, 3 CFR, 2017 Comp., p. 379

Dated: March 27, 2024.

Bradley T. Smith,

*Director, Office of Foreign Assets Control,
U.S. Department of the Treasury.*

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2003-84

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The

IRS is soliciting comments concerning, Optional Election To Make Monthly 706(a) Computations.

DATES: Written comments should be received on or before June 3, 2024 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 Number 1545-1768—Optional Election To Make Monthly 706(a) Computations" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Optional Election To Make Monthly 706(a) Computations.

OMB Number: 1545-1768.

Revenue Procedure Number: 2003-84.

Abstract: This procedure allows certain partnerships that invest in tax-exempt obligations to make an election that enables the partners to take into account monthly the inclusions required under sections 702 and 707(c)

of the Code and provides rules for partnership income tax reporting under section 6031 for such partnerships. Rev. Proc. 2002-68 modified and superseded.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,000.

Estimated Time per Respondent: 30 mins.

Estimated Total Annual Burden Hours: 500.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the