

Additionally, on June 15, 2018, OFAC updated the Specially Designated Nationals and Blocked Persons List entry for the following person, whose property and interests in property subject to U.S. jurisdiction continue to be blocked.

1. FLEURETTE PROPERTIES LIMITED (a.k.a. FLEURETTE DUTCH GROUP; a.k.a. FLEURETTE GROUP; a.k.a. GROUPE FLEURETTE; a.k.a. KARIBU AU DEVELOPMENT DURABLE AU CONGO; a.k.a. VENTORA MINING), Strawinskyiaan 335, WTC, B-Tower 3rd floor, Amsterdam 1077 XX, Netherlands; Gustav Mahlerplein 60, 7th Floor, ITO Tower, Amsterdam 1082 MA, Netherlands; 70 Batetela Avenue, Tilapia Building, 5th floor, Kinshasa, Gombe, Congo, Democratic Republic of the; 57/63 Line Wall Road, Gibraltar GX11 1AA, Gibraltar; Public Registration Number 99450 (Gibraltar) [GLOMAG] (Linked To: GERTLER, Dan).

Dated: June 15, 2018.

**Bradley T. Smith,**

*Acting Deputy Director, Office of Foreign Assets Control.*

[FR Doc. 2018-13549 Filed 6-22-18; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning return by a U.S. transferor of property.

**DATES:** Written comments should be received on or before August 24, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW,

Washington DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Return by a U.S. Transferor of Property to a Foreign Corporation.

**OMB Number:** 1545-0026.

**Form Number:** 926.

**Abstract:** Form 926 is filed by any U.S. person who transfers certain tangible or intangible property to a foreign corporation to report information required by section 6038B.

**Current Actions:** The form has been updated to reflect changing regulations, resulting in a reduction in burden.

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

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

**Estimated Number of Respondents:** 667.

**Estimated Time per Respondent:** 42 hours, 53 minutes.

**Estimated Total Annual Burden Hours:** 28,608.

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 request for OMB approval. All comments will become a matter of public record. 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.

Approved: June 13, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-13561 Filed 6-22-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Requirements Related to Energy Efficient Homes Credit; Manufactured Homes

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the guidance for taxpayers regarding information collection requirements related to energy efficient homes credit; manufactured homes.

**DATES:** Written comments should be received on or before August 24, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Roberto Mora-Figueroa, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Energy Efficient Homes Credit; Manufactured Homes.

**OMB Number:** 1545-1994.

**Regulation Project Number:** Notice 2008-36, Notice 2008-35.

**Abstract:** This notice supersedes Notice 2006-28 by substantially republishing the guidance contained in that publication. This notice clarifies the meaning of the terms equivalent rating network and eligible contractor, and permits calculation procedures other than those identified in Notice 2006-28 to be used to calculate energy consumption. Finally, this notice clarifies the process for removing software from the list of approved software and reflects the extension of

the tax credit through December 31, 2008. Notice 2006–28, as updated, provided guidance regarding the calculation of heating and cooling energy consumption for purposes of determining the eligibility of a manufactured home for the New Energy Efficient Home Credit under Internal Revenue Code § 45L. Notice 2006–28 also provided guidance relating to the public list of software programs that may be used to calculate energy consumption. Guidance relating to dwelling units other than manufactured homes is provided in Notice 2008–35.

*Current Actions:* There is no change to the burden previously approved. Notice 2008–35 and Notice 2008–36 are related publications that were issued at the same time. While the section 45L credit is not available for new energy efficient homes acquired (by sale or lease) after December 31, 2017, taxpayers may claim the credit on amended returns for three years after the deadline for filing their 2017 tax returns.

Because these notices are still relied upon by taxpayers to claim the section 45L credit and it is plausible that taxpayers will continue to claim the credit on amended returns into 2020.

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

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 15.

*Estimated Time per Respondent:* 4 hrs.

*Estimated Total Annual Burden Hours:* 60.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the

functions of the agency, including whether the information will have practical utility;

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: June 19, 2018.

**R. Joseph Durbala,**  
*IRS Tax Analyst.*

[FR Doc. 2018–13559 Filed 6–22–18; 8:45 am]

**BILLING CODE 4830–01–P**