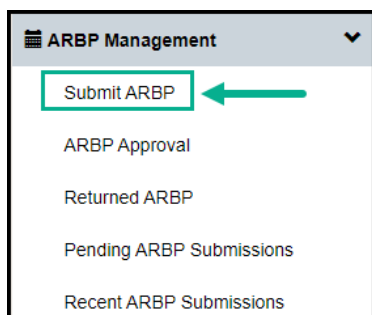


Guidance on Filing the 2026 Annual Report of Blocked Property

The Office of Foreign Assets Control (OFAC) has compiled this guidance to help filers prepare and submit the 2026 Annual Report of Blocked Property (ARBP), avoid common errors that lead to returned submissions, and complete Parts A and B accurately. The ARBP is a comprehensive report listing all blocked property held as of June 30, 2026, that must be filed by September 30, 2026.

How to File the ARBP

1. Download the current version of [Annual Report of Blocked Property Form \(TD-F 90-22.50\)](#).
2. Complete all mandatory fields in Part A and Part B of the ARBP spreadsheet form.
3. Log into the [OFAC Reporting System \(ORS\)](#) to submit your completed ARBP (see image below).



First-time ORS filers: Email OFACReport@treasury.gov to request registration instructions. Include the name of your organization, and the name and email of the primary individual filing reports.

Inactive ORS accounts: Ask your filer administrator to reactivate your account. If all filer administrators are also inactive, email OFACReport@treasury.gov for assistance.

Key Filing Rules

- The reporting period begins July 1 and completed ARBPs must be submitted no later than September 30 pursuant to [31 C.F.R. § 501.603\(b\)\(2\)\(i\)](#) of the Reporting, Procedures and Penalties Regulations (RPPR). Failure to submit a completed ARBP by September 30 constitutes a violation of C.F.R. § 501.603 of the RPPR.
- The term “blocked property” only applies to property that is blocked pursuant to OFAC authorities. Refer to [31 C.F.R. 501.603\(a\)](#) for the definition of “holder” of blocked property.
- Use the current version of the spreadsheet template [Annual Report of Blocked Property Form \(TD F 90-22.50\)](#) available on the [ORS and OFAC Reporting Forms](#) webpage. Previous versions are no longer approved by the Office of Management and Budget and will not be accepted.
- List each discrete block in separate rows within Part B of the ARBP form. [31 C.F.R. § 501.603\(d\)\(1\)](#) requires ARBP filers who maintain blocked funds in omnibus accounts to provide a disaggregated list showing each blocked asset record contained within these accounts.
- **Do not merge cells or manipulate the order of the data fields in Parts A or B** (e.g., amending the name the column titles, adding additional tabs). OFAC will return initial ARBP filings if the content or format does not comply with these standards.
- A report is complete only when all reporting requirements are met. If OFAC returns an ARBP submission for amendments, follow the instructions in the “Return Reason” section. Once you are

ready to resubmit your ARBP, upload the new file over the original file, then click “Submit”. To prevent duplicating records, **do not** create a new ARBP when filing an amendment.

- Ensure the file name does not include any special characters (i.e., !, &, #, *, -, \$, %, ^, .) before uploading the file in ORS.

Do not include the following in the ARBP:

- Property that has been unblocked by general or specific license or associated with a delisted SDN before July 1, 2026, is not blocked property and should not be reported to OFAC in the ARBP.
- Property that has been unblocked due to a sanctions program being terminated (e.g., 31 C.F.R. part 541, Zimbabwe) and is not currently blocked under any active sanctions program administered by OFAC.
- Assets immobilized pursuant to [Directive 4 of Executive Order 14024](#) or restricted “Iranian accounts,” as defined in OFAC’s regulations, unless they are otherwise blocked.¹

How to Complete Part A - U.S. Person Holding Blocked Property

- Add information in each field that cites [<Enter Detail Here>](#).
- In **Part A, Section (1)**, enter the name and address of the person holding the blocked property. Examples may include the name of a financial institution or a manufacturing company.
- In **Part A, Section (2)**, provide the name and contact information of the individual empowered by the holding institution to file the ARBP.
- In **Part A, Section (3)**, enter the total quantity of blocked assets listed in Part B. In the example below, Part A, Section (3) lists the total quantity as “4,” which means that there should be four rows in Part B, each row representing one blocked asset.
- **Do not** include blocked assets information under the section labeled “Instructions for the Part B tab.”

Part A, Section (3)

(3) Enter the total quantity of accounts or items reported in the Part B tab:

4

✓

Please note that the total quantity of accounts or items reported in section (3) must equal the total number of rows containing blocked assets in the Part B tab.

=

Part B

	A	B
	Date of Blocking	Value (USD)
1	1/6/2025	\$ 10.27
2	2/6/2026	\$ 1,643.00
3	3/15/2026	\$ 59.78
4	6/30/2026	\$ 197.65

Part A
Part B

¹ For additional information regarding Iranian accounts, see 31 C.F.R. §§ [560.320](#), [560.427\(b\)](#), [560.517](#), and [Frequently Asked Question #37](#).

How to Complete Part B - *Property Reported*

First, review the section titled *Instructions for the Part B tab* in Part A of the form. The guidance below provides additional directions for selected Part B fields.

- **Date of Blocking** - Enter the date of blocking in the following format: MM/DD/YYYY (e.g., 02/15/2024)
- **Value (USD)** – The actual, or if unknown, the estimated value of the property in U.S. Dollars as of June 30, 2026, pursuant to [31 C.F.R. 501.603\(b\)\(2\)\(ii\)\(F\)](#).
 - Transactions or property blocked in foreign currencies must be reported in U.S. Dollars with the foreign currency amount and notional exchange rate in the column titled *Additional Description of the Property*.
 - If the blocked property represents an outstanding loan, a credit card receivable, or other property with a negative balance, the amount blocked should be reported as \$0.00 (zero) and the estimated valuation or balance owed on the blocked asset as of June 30, 2026, should be noted in the column titled *Additional Description of the Property*.
 - For blocked securities or stocks, calculate the value based on the closing price on June 30, 2026. Separately, include the quantity of shares in the column titled *Additional Description of the Property*.
 - For other non-financial assets such as real property, list the actual or estimated market value as of June 30, 2026.
- **Legal Authority or Authorities** - Identify the program tag(s) associated with the blocked person. Refer to OFAC's [Program Tag Definitions page](#) for a list of acceptable tags associated with active sanctions programs. Ensure that you list the sanctions program tags associated with the sanctions target as of June 30, 2026.
 - The term Specially Designated National “SDN” is generic and cannot be used to identify the specific legal authority.
 - For property blocked due to a nexus to a State Sponsor of Terrorism but does not involve an SDN, include the relevant program tag below:
 1. Government of Iran: IRAN
 2. Government of Cuba: CUBA
 3. Government of North Korea: DPRK
 - For assets blocked due to a nexus to an Iranian crypto exchange or financial institution, list “IRAN” as the program tag.
 - For SDNs designated under multiple authorities (e.g., RUSSIA-EO14024, UKRAINE-EO13662) separate each sanctions program tag with a comma (no spaces).
- **Sanctions Target** - Include the associated sanctions target(s) whose property is blocked, such as an SDN or other blocked person.

- The spelling and ordering of a SDN name (last name first, first name last) must mirror the version published on OFAC's [Sanctions List Search](#) or the Federal Register

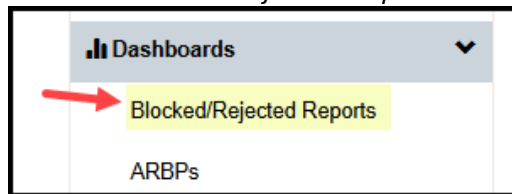
Correct	Incorrect
ADEMI, Xhevat	Xhevat Ademi
✓ [Last name, first name]	

- If the sanctions target is not evident, include a narrative description of the interest(s) of the target(s) in the transaction in the column titled *Additional Description of the Property*. If applicable, enter the relevant identification number (i.e., a reference number in an OFAC memo) in any correspondence pursuant to which a blocking action was taken in the *Sanctions Target* field.
- If the property was blocked because of a connection to a blocked government rather than to a specific SDN, enter the name of that government (e.g., *Government of Cuba*, *Government of Iran*, *Government of North Korea*, *Government of Venezuela*).
- For Cuba-related blocks, include one of the following options:
 1. The primary name of the SDN (e.g., RODRIGUEZ LOPEZ-CALLEJA, Luis Alberto)
 2. *Government of Cuba*
 3. *Involves Cuba or a Cuban National* (if the Cuban Government or an SDN is not involved).
- For blocks relating to non-designated Iranian financial institutions, include one of the following options:
 1. *Iranian Financial Institution*
 2. *Iranian Crypto Exchange*
- **Owner of Property** - The person or entity who legally owns the blocked property.
- **Owner Type** - Classify the owner of the blocked property using the following categories: individual; U.S. bank; non-U.S. bank; U.S. non-bank entity; non-U.S. non-bank entity; or other.
- **Asset Type** - Classify the property type that has been blocked. Examples of an asset type include, but are not limited to, wire transfer, bank account, brokerage account, certificate of deposit, check, claim, collateral, credit card, deposits, letter of credit, insurance, prepaid card, real estate, safe deposit, savings, secure debt, secure equity, stocks, dividends, digital assets, cryptocurrency, tangible property, and trade documents.
- **Account Type** - Classify the type of account in which the blocked property is being held. Examples of an account type include but are not limited to checking, demand deposit, certificate of deposit, money market, savings, stocks/dividends, custody, cash, contract, sundry account, and escrow.
- **Account Numbers** - Include the account number associated with the account holding the blocked property. If the account number is not available or relevant, include a narrative description of the current location or status of the blocked property, including internal reference information or tracking number, if applicable, in the column titled *Additional Description of the Property*.

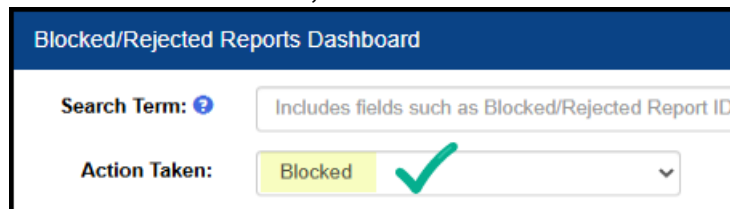
- **Additional Description of the Property (if needed)** - Include any additional information pertaining to the blocked property that falls outside of the listed categories. This can include a brief overview of the property held, the number of shares held, or a short narrative of why there is no SDN involved.
- **Location** - Include the city and country where the property is being held, in the columns titled *Location: City* and *Location: Country*. Include the complete name of the city and country. **Do not** list more than one location or combine the city and country in the same column.
- **New Item** - Indicate “Y” for yes in rows involving new blocked property that was not reported on the previous year’s ARBP. Indicate “N” for no if this property was reported on the prior year’s annual report.
- **ORS Report ID** - Enter the **Blocked/Rejected Report ID** associated with the initial report filed for the blocked property, if available. This is the unique identifier for each blocking report submitted through ORS; it is not the Submission ID. If the initial blocking report was not submitted through ORS, enter “N/A”.

How to locate the ORS Blocked/Rejected Report IDs:

1. Log into ORS
2. Go to the *Dashboards* menu in the bottom right corner of the main page
3. Click on *Blocked/Rejected Reports*

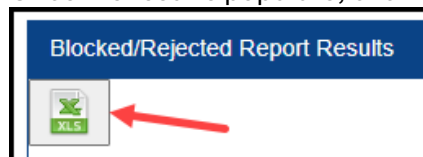


4. In the *Block/Rejected Reports Dashboard* form:
 - a. In the *Action Taken* field, select “Blocked”



The screenshot shows the 'Blocked/Rejected Reports Dashboard' form. It has a 'Search Term' field with a help icon and a description 'Includes fields such as Blocked/Rejected Report ID'. Below it, the 'Action Taken' field is a dropdown menu with 'Blocked' selected, indicated by a green checkmark.

- b. Click “Search”
- c. Once the results populate, click on the Excel icon to download your data



- d. Open the Excel file to locate the *Blocked/Rejected Report IDs* listed in **column A**

	A	B	C	D
1	Blocked/Rejected Report - OFAC Reporting System - ORS			
2	Blocked/Rejected Report ID	Submission ID	Institution	Blocked/Rejected Form Type
3	✓ 384776	✗ 75169	ORS Demo Bank	Tangible, Real, Other Non-financial Property
4	✓ 384775	✗ 75168	ORS Demo Bank	Tangible, Real, Other Non-financial Property
5				

How to Avoid Returned Submissions

Review the issues below before you submit. These are among the most common reasons OFAC returns ARBP filings for correction.

- The *ORS Report ID* field includes the ORS Submission ID, ARBP ID, an internal tracking number, or another incorrect identifier instead of the Blocked/Rejected Report ID.
- The *Sanctions Target* field excludes the primary name of the SDN, blocked person, or blocked government whose property or interests in property are blocked.
- The *Additional Description of the Property* field does not explain the sanctions target's interest in the property when that interest is not evident from the other fields.
- Account number, owner, type, asset type, account type, legal authority, program tag, location, New Item, or other required Part B information is missing, incomplete, or inconsistent.
- The completed ARBP Excel file is missing, inaccessible, password protected or uploaded with formatting changes that prevent OFAC from reviewing the submission.

Questions? Email OFACReport@treasury.gov and include your ARBP ID in the subject line, if available.

This document is explanatory only and does not have the force of law. [31 C.F.R. part 501](#) contains the legally binding provisions governing these reporting requirements. This document does not supplement or modify the regulations.