

interests in property are blocked pursuant to E.O. 13224.

Dated: December 13, 2023.

**Bradley T. Smith,**

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

[FR Doc. 2023-27814 Filed 12-18-23; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 706-NA

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return.

**DATES:** Written comments should be received on or before February 20, 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](mailto:pra.comments@irs.gov). Include OMB Control Number 1545-0531 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Sara Covington, (202) 317-5744, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* U.S. Estate (and Generation-Skipping Transfer) Tax Return Estate of Nonresident not a Citizen of the U.S.

*OMB Number:* 1545-0531.

*Form Number:* 706-NA.

*Abstract:* Form 706-NA is used to compute estate and generation-skipping transfer tax liability for nonresident alien decedents in accordance with section 6018 of the Internal Revenue Code. IRS uses the information on the form to determine the correct amount of tax and credits.

*Current Actions:* There are no changes being made to the collection at this time.

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

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

*Estimated Number of Responses:* 800.

*Estimated Time per Respondent:* 4 hours, 29 minutes.

*Estimated Total Annual Burden Hours:* 3,584.

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.

*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: December 12, 2023.

**Sara L. Covington,**  
*IRS Tax Analyst.*

[FR Doc. 2023-27772 Filed 12-18-23; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### RIN 1505-AC62

#### IMARA Calculation for Calendar Year 2024 Under the Terrorism Risk Insurance Program

**AGENCY:** Departmental Offices, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury (Treasury) is providing notice to the public of the insurance marketplace aggregate retention amount (IMARA) for calendar year 2024 for purposes of the Terrorism Risk Insurance Program (TRIP or the Program) under the Terrorism Risk Insurance Act, as amended (TRIA or the Act). As explained below, Treasury has determined that the IMARA for calendar year 2024 is \$48,537,421,582.

**DATES:** The IMARA for calendar year 2024 is applicable January 1, 2024, through December 31, 2024.

**FOR FURTHER INFORMATION CONTACT:** Richard Ifft, Lead Management and Senior Regulatory Policy Analyst, Terrorism Risk Insurance Program, Federal Insurance Office, 202-622-2922 or Theodore Newman, Senior Insurance Regulatory Policy Analyst, Federal Insurance Office, 202-622-7009.

#### SUPPLEMENTARY INFORMATION:

##### I. Background

TRIA—which established TRIP—was signed into law on November 26, 2002, following the attacks of September 11, 2001, to address disruptions in the market for terrorism risk insurance, to help ensure the continued availability and affordability of commercial property and casualty insurance for terrorism risk, and to allow for the private markets to stabilize and build insurance capacity to absorb any future losses for terrorism events.<sup>1</sup> TRIA requires insurers to “make available” terrorism risk insurance for commercial property and casualty losses resulting from certified acts of terrorism, and provides for shared public and private compensation for such insured losses. The Program has been reauthorized four times, most recently by the Terrorism Risk Insurance Program Reauthorization Act of 2019.<sup>2</sup> The Secretary of the Treasury (Secretary) administers the Program, with assistance from the Federal Insurance Office (FIO).<sup>3</sup>

TRIA provides for an “industry marketplace aggregate retention

<sup>1</sup> Public Law 107-297, sec. 101(b), 116 Stat. 2322, codified at 15 U.S.C. 6701 note. Because the provisions of TRIA (as amended) appear in a note instead of particular sections of the U.S. Code, the provisions of TRIA are identified by the sections of the law.

<sup>2</sup> See Terrorism Risk Insurance Extension Act of 2005, Public Law 109-144, 119 Stat. 2660; Terrorism Risk Insurance Program Reauthorization Act of 2007, Public Law 110-160, 121 Stat. 1839; Terrorism Risk Insurance Program Reauthorization Act of 2015, Public Law 114-1, 129 Stat. 3 (2015 Reauthorization Act); Terrorism Risk Insurance Program Reauthorization Act of 2019, Public Law 116-94, 133 Stat. 2534.

<sup>3</sup> 31 U.S.C. 313(c)(1)(D).