

APPENDIX A—Continued

Form No.	Form name
Form 8886	Reportable Transaction Disclosure Statement.
Form 8888	Direct Deposit of Refund to More than One Account.
Form 8889	Health Savings Accounts (HSAs).
Form 8896	Low Sulfur Diesel Fuel Production Credit.
Form 8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.
Form 8900	Qualified Railroad Track Maintenance Credit.
Form 8903	Domestic Production Activities Deduction.
Form 8906	Distills Spirits Credit.
Form 8907	Nonconventional Source Fuel Credit.
Form 8908	Energy Efficient Home Credit.
Form 8910	Alternative Motor Vehicle Credit.
Form 8911	Alternative Fuel Vehicle Refueling Property Credit.
8912	Credit to Holders of Tax Credit Bonds.
Form 8917	Tuition and Fees Deduction.
Form 8919	Uncollected Social Security and Medicare Tax on Wages.
Form 8925	Report of Employer-Owned Life Insurance Contracts.
Form 8932	Credit for Employer Differential Wage Payments.
Form 8933	Carbon Dioxide Sequestration Credit.
Form 8936	Qualified Plug-In Electric Drive Motor Vehicle Credit.
Form 9465	Installation Agreement Request.
Form 9465 SP	Solicitud para un Plan de Pagos a Plazos.
Form SS-4	Application for Employer Identification Number.
Form SS-8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.
Form T (Timber)	Forest Activities Schedules.
Form W-4	Employee's Withholding Allowance Certificate.
Form W-4 P	Withholding Certificate for Pension or Annuity Payments.
Form W-4 S	Request for Federal Income Tax Withholding From Sick Pay.
Form W-4 V	Voluntary Withholding Request.
Form W-4 (SP)	Certificado de Exencion de la Retencion del Empleado.
Form W-7	Application for IRS Individual Taxpayer Identification Number.
Form W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions.
Form W-7 (SP)	Solicitud de Numero de Indenticacion Personal del Contribuyente del Servicio de Impuestos Internos.
Form 1040 ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals.
Form 1040 ES (PR)	Federales Estimadas del Trabajo por Cuenta Propia y sobre el Impleo de Empleados Domestocs—Puerto Rico.
W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.
Form 1040 Schedule 1	Form 1040 Schedule 1 Additional Income and Adjustments to Income.
Form 1040 Schedule 2	Form 1040 Schedule 2 Tax.
Form 1040 Schedule 3	Form 1040 Schedule 3 Nonrefundable Credits.
Form 1040 Schedule 4	Form 1040 Schedule 4 Other Taxes.
Form 1040 Schedule 5	Form 1040 Schedule 5 Other payments and Refundable Credits.
Form 1040 Schedule 6	Form 1040 Schedule 6 Foreign Address and Third Party Designee.
Form 1040-C	U.S. Departing Alien Income Tax Return.
Form 1040-SR	U.S. Income Tax Return for Seniors.
Form 8867	Paid Preparer's Due Diligence Checklist.
Form 8915-C	Qualified 2018 Disaster Retirement Plan Distributions and Repayments.
Form 8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States.
Form 8962	Premium Tax Credit (PTC).
Form 965-C	Form 965-C, Transfer Agreement Under 965(h)(3).
Form 3911	Taxpayer Statement Regarding Refund.
Form 8857	Request for Innocent Spouse Relief.
Form 8302	Electronic Deposit of Tax Refund of \$1 Million or more.
Form 14039	Identity Theft Affidavit.
Form 14095	The Health Coverage Tax Credit (HCTC) Reimbursement Request Form.
Form 8938	Statement of Specified Foreign Financial Assets.

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**DEPARTMENT OF THE TREASURY**

**RIN 1505-AC62**

**IMARA Calculation for Calendar Year 2020 Under the Terrorism Risk Insurance Program**

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

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury (Treasury) is issuing this notice to advise the public of the calculation of the Terrorism Risk Insurance Program's (TRIP or Program) insurance marketplace aggregate retention amount (IMARA) under the Terrorism Risk Insurance Act, as amended, for purposes of calendar year

2020. The IMARA has been determined by Treasury to be \$40,878,630,900.

**DATES:** The IMARA for purposes of calendar year 2020 is effective from January 1, 2020, until December 31, 2020.

**FOR FURTHER INFORMATION CONTACT:**

Richard Ifft, Senior Insurance Regulatory Policy Analyst, Federal Insurance Office, 202–622–2922, or Lindsey Baldwin, Senior Policy Analyst, Federal Insurance Office, 202–622–3220.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

The Terrorism Risk Insurance Act of 2002 (as amended, the Act or TRIA)<sup>1</sup> was enacted 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>2</sup> TRIA requires insurers to “make available” terrorism risk insurance for commercial property and casualty losses resulting from certified acts of terrorism (insured losses), and provides for shared public and private compensation for such

insured losses. The Program has been reauthorized three times, most recently by the Terrorism Risk Insurance Program Reauthorization Act of 2015 (2015 Reauthorization Act).<sup>3</sup> The Secretary of the Treasury (Secretary) administers the Program. The Federal Insurance Office (FIO) assists the Secretary in administering the Program.<sup>4</sup>

The Act established an industry marketplace aggregate retention amount (IMARA) as a threshold figure to determine whether any Treasury payments under the Program are subject to mandatory recoupment. Under the Act, if total annual payments by participating insurers are below the IMARA, Treasury must recoup all amounts expended by it up to the IMARA threshold (mandatory recoupment). If total annual payments by participating insurers are above the IMARA, Treasury has the discretion to recoup all expended amounts above the IMARA threshold (discretionary recoupment).<sup>5</sup>

The 2015 Reauthorization Act provided for a schedule of defined IMARA values from calendar year 2015 through calendar year 2019.<sup>6</sup> The 2015 Reauthorization Act also provided that for calendar year 2020 and future years the IMARA “shall be revised to be the amount equal to the annual average of the sum of insurer deductibles for all

insurers participating in the Program for the prior 3 calendar years,” as such sum is determined pursuant to final rules issued by the Secretary.<sup>7</sup> These final rules, which were issued by Treasury in 2016 and revised in 2019, added Program regulation 31 CFR 50.4(m).<sup>8</sup>

Under 31 CFR 50.4(m)(2), the IMARA for calendar year 2020 is calculated by reference to the average annual industry aggregate deductibles over the prior three calendar years for purposes of the Program, based upon the direct earned premium (DEP) reported to Treasury by insurers in Treasury’s annual data calls. For purposes of 2020, Treasury will make the calculation based upon aggregate insurer deductibles for the previous three calendar years (2019, 2018, and 2017). Insurer deductibles under the Program are based upon the DEP of individual insurers in the year prior to the year in question. As a result, deductibles used in the 2020 IMARA are based on DEP for calendar years 2018, 2017, and 2016, as reported to Treasury in 2019, 2018, and 2017.

In the June 2019 Study of Small Insurer Competitiveness in the Terrorism Risk Insurance Marketplace (2019 Small Insurer Study),<sup>9</sup> Treasury identified DEP in the TRIP-eligible lines of insurance reported to Treasury in its 2017, 2018, and 2019 data calls as follows:

FIGURE 1—TRIP-ELIGIBLE DEP BY INSURER CATEGORY<sup>10</sup>

	2017 TRIP data call		2018 TRIP data call		2019 TRIP data call	
	2016 DEP in TRIP-eligible lines	% of total	2017 DEP in TRIP-eligible lines	% of total	2018 DEP in TRIP-eligible lines	% of total
Alien Surplus Lines Ins .....	\$7,421,060,583	4	\$9,492,933,571	5	\$7,618,548,358	4
Captive Insurers .....	7,930,646,027	4	9,052,630,571	4	8,937,119,082	4
Non-Small Insurers .....	168,238,219,882	83	163,891,791,592	80	166,188,192,378	81
Small Insurers .....	20,085,947,637	10	21,806,195,201	11	22,516,178,612	11
<b>Total .....</b>	<b>203,675,874,129</b>	<b>100</b>	<b>204,243,550,936</b>	<b>100</b>	<b>205,260,038,430</b>	<b>100</b>

Source: 2017–2019 TRIP Data Calls.

The reported premiums in Figure 1 are the operative figures for purposes of calculating the IMARA for calendar year 2020 in accordance with 31 CFR

50.4(m)(2). The average annual DEP figure for the combined period of 2016, 2017, and 2018 is \$204,393,154,498 (\$203,675,874,129 + \$204,243,550,936 +

\$205,260,038,430 = \$613,179,463,495/3 = \$204,393,154,498). The annual average of the sum of insurer deductibles for all insurers for the prior

<sup>1</sup> Public Law 107–297, 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> TRIA, sec. 101(b).

<sup>3</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.

<sup>4</sup> 31 U.S.C. 313(c)(1)(D).

<sup>5</sup> See TRIA, sec. 103(e)(7); see also 31 CFR part 50 subpart J (Recoupment and Surcharge Procedures).

<sup>6</sup> In 2015, the IMARA was \$29.5 billion; it increased to \$31.5 billion in 2016, \$33.5 billion in 2017, \$35.5 billion in 2018, and \$37.5 billion in 2019. See TRIA, sec. 103(e)(6)(B).

<sup>7</sup> TRIA, sec. 103(e)(6)(B)(ii) and (e)(6)(C). An insurer’s deductible under the Program for any particular year is 20 percent of its direct earned premium subject to the Program during the preceding year. TRIA, sec. 102(7). For example, an insurer’s calendar year 2019 Program deductible is

20 percent of its calendar year 2018 direct earned premium.

<sup>8</sup> See 81 FR 93756 (December 21, 2016), which added 31 CFR 50.4(m) and other Program regulations, and 84 FR 62450 (November 15, 2019), which implemented technical changes to 31 CFR 50.4(m).

<sup>9</sup> [https://www.treasury.gov/initiatives/fio/reports-and-notices/Documents/2019\\_TRIP\\_SmallInsurer\\_Report.pdf](https://www.treasury.gov/initiatives/fio/reports-and-notices/Documents/2019_TRIP_SmallInsurer_Report.pdf).

<sup>10</sup> Some figures may not add to 100 percent due to rounding. See 2019 Small Insurer Study at 16.

three years is 20 percent of \$204,393,154,498, or \$40,878,630,900.<sup>11</sup> Accordingly, the IMARA for purposes of calendar year 2020 is \$40,878,630,900.

**Steven E. Seitz,**

*Director, Federal Insurance Office.*

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**BILLING CODE 4810-25-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Imposition of Special Measure Against Banco Delta Asia

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

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before January 17, 2020 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

#### Financial Crimes Enforcement Network (FinCEN)

*Title:* Imposition of Special Measure against Banco Delta Asia.

*OMB Control Number:* 1506-0045.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* On March 14, 2007, the Financial Crimes Enforcement Network (FinCEN) of the U.S. Department of the Treasury issued a final rule under the authority of section 5318A of Title 31, United States Code, to impose a special measure with respect to Banco Delta Asia. Specifically, FinCEN imposed special measure five prohibiting U.S. financial institutions from opening or maintaining accounts for, or on behalf of, Banco Delta Asia and requiring U.S. financial institution to apply due diligence to its correspondent accounts to ensure they are not used to provide Banco Delta Asia with indirect access to the U.S. financial system.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 23,615.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 23,615.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 23,615.

(Authority: 44 U.S.C. 3501 *et seq.*)

Dated: December 12, 2019.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2019-27213 Filed 12-17-19; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Treasury International Capital (TIC) Forms CQ-1 and CQ-2

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

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before January 17, 2020 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

#### Treasury Departmental Offices (DO)

*Title:* Treasury International Capital (TIC) Forms CQ-1 and CQ-2.

*OMB Control Number:* 1505-0024.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Forms CQ-1 and CQ-2 are required by law to collect timely information on international portfolio capital movements, in particular data on financial and commercial liabilities to, and claims on, unaffiliated foreign residents held by non-financial enterprises in the U.S. This information is necessary in the computation of the U.S. balance of payments accounts and the U.S. international investment position, and in the formulation of U.S. international financial and monetary policies.

*Form:* CQ-1, CQ-2.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 125.

*Frequency of Response:* Quarterly.

*Estimated Total Number of Annual Responses:* 500.

*Estimated Time per Response:* 6.7.

*Estimated Total Annual Burden Hours:* 3,350.

(Authority: 44 U.S.C. 3501 *et seq.*)

Dated: December 12, 2019.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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<sup>11</sup> See note 7 above.