

are generally prohibited from engaging in transactions with them.

**DATES:** See Supplementary Information section for effective date(s).

**FOR FURTHER INFORMATION CONTACT:**

OFAC: Bradley T. Smith, Director, tel.: 202-622-6922; 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 (<https://ofac.treasury.gov/>).

**Notice of OFAC Action**

On December 8, 2023, 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.

## Individuals

1. ARDESTANI, Mohammad Mahdi Khanpour (Arabic: محمد مهدی خانپور اردستانی) (a.k.a. KHANI, Mohammad; a.k.a. KHANPUR, Ali Akbar; a.k.a. KHANPUR, Mohammad Mehdi Ali Akbar), Iran; Venezuela; DOB 21 Sep 1980; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; Passport A37895565 (Iran) expires 25 Jul 2021; National ID No. 1189355825 (Iran) (individual) [IRAN-HR] (Linked To: IRANIAN MINISTRY OF INTELLIGENCE AND SECURITY).

Designated pursuant to 1(a)(ii)(C) of Executive Order 13553 of September 28, 2010, "Blocking Property of Certain Persons With Respect to Serious Human Rights Abuses by the Government of Iran and Taking Certain Other Actions" (E.O. 13553), 75 FR 60567, October 1, 2010, for having acted or purported to act for or on behalf of, directly or indirectly, the IRANIAN MINISTRY OF INTELLIGENCE AND SECURITY, a person whose property and interests in property are blocked pursuant to E.O. 13553.

2. FARAHANI, Majid Dastjani (a.k.a. FARAHANI, Majid (Arabic: مجید فراهانی); a.k.a. FARAHANY, Majid Dastjany), Venezuela; Iran; DOB 26 Jul 1982; alt. DOB 27 Jul 1982; nationality Iran; Additional Sanctions Information - Subject to Secondary Sanctions; Gender Male; National ID No. 0076791629 (Iran) (individual) [IRAN-HR] (Linked To: IRANIAN MINISTRY OF INTELLIGENCE AND SECURITY).

Designated pursuant to 1(a)(ii)(C) of E.O. 13553 for having acted or purported to act for or on behalf of, directly or indirectly, the IRANIAN MINISTRY OF INTELLIGENCE AND SECURITY, a person whose property and interests in property are blocked pursuant to E.O. 13553.

Dated: December 8, 2023.

**Bradley T. Smith,**

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

[FR Doc. 2023-27849 Filed 12-18-23; 8:45 am]

**BILLING CODE 4810-AL-P**

## 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 U.S. 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 effective date(s).

**FOR FURTHER INFORMATION CONTACT:**

OFAC: Bradley Smith, Director, tel.: 202-622-2490; 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 Enforcement, Compliance & Analysis, tel.: 202–622–2490.

**SUPPLEMENTARY INFORMATION:****Electronic Availability**

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

**Notice of OFAC Action(s)**

On December 13, 2023, 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. AL-WARDIAN, Hassan (a.k.a. ALWARDIAN, Hasan Mohamed Ali; a.k.a. AL-WARDIAN, Hassan Muhammad ‘Ali (Arabic: حسن محمد علي الوردان); a.k.a. WARDYAN, Hasan), Bethlehem, West Bank; DOB 28 Dec 1954; POB Bethlehem, West Bank; nationality Palestinian; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; National ID No. 985260348 (Palestinian) (individual) [SDGT] (Linked To: HAMAS).

Designated pursuant to section 1(a)(iii)(A) of Executive Order 13224 of September 23, 2001, “Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism,” 66 FR 49079, as amended by Executive Order 13886 of September 9, 2019, “Modernizing Sanctions To Combat Terrorism,” 84 FR 48041 (E.O. 13224, as amended), for having acted or purported to act for or on behalf of, directly or indirectly, HAMAS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

2. AWADALLAH, Nizar Mohammed (a.k.a. AWADALLAH, Nazar Muhammad Mahmud; a.k.a. AWADALLAH, Nizar Bin Mohammed; a.k.a. AWADALLAH, Nizar M; a.k.a. “AWAD ALLAH, Nizar”), Sheikh Radwad, Gaza City, Gaza; DOB 11 Dec 1957; POB Gaza Strip; nationality Palestinian; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; National ID No. 931005433 (Palestinian) (individual) [SDGT] (Linked To: HAMAS).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, HAMAS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

3. BARAKA, Ali Abed Al Rahman (a.k.a. BARAKA, Ali; a.k.a. BARAKAH, Ali), Sidon, Lebanon; DOB 1966; POB Lebanon; nationality Lebanon; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886 (individual) [SDGT] (Linked To: HAMAS).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, HAMAS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

4. OBEID, Maher Rebhi (a.k.a. OBAID, Maher Ribhi Nimr; a.k.a. OBEID, Maher bin Rebhi; a.k.a. OBEID, Maher bin Rebhi bin Namr; a.k.a. OBEID, Maher Rebhi Namr; a.k.a. “OBAID, Maher”; a.k.a. “OBEID, Maher”), Beirut, Lebanon; Amman, Jordan; DOB 10 Mar 1958; POB Amman, Jordan; nationality Palestinian; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886 (individual) [SDGT] (Linked To: HAMAS).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, HAMAS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

5. KAYA, Mehmet, Turkey; DOB 01 Jan 1988; POB Mardin, Turkey; nationality Turkey; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; National ID No. 35006048398 (Turkey) (individual) [SDGT] (Linked To: HAMAS).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, HAMAS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

6. YAGHMOUR, Jihad Muhammad Shaker (a.k.a. YAGHMOUR, Jihad; a.k.a. YAGHMUR, Jihat; a.k.a. YAGMUR, Cihat; a.k.a. YAGMUR, Jihat), Turkey; Yesil Vadi Caddesi 3F 72, Bashak Mah, Bashakshehir, Istanbul, Turkey; DOB 15 Jul 1967; alt. DOB 1967; alt. DOB 15 Apr 1967; POB Beit Hanina, Jerusalem, Israel; nationality Turkey; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; National ID No. 12180149578 (Turkey) (individual) [SDGT] (Linked To: HAMAS).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, HAMAS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

7. AL-DIN, Haroun Mansour Yaqoub Nasser (Arabic: هاروم منصور يعقوب ناصر الدين) (a.k.a. ALDIN, Haroun Nasser; a.k.a. KAYA, Serkan; a.k.a. NASIR-AL-DIN, Harun Mansur Ya'qub; a.k.a. NASR-AL-DIN, Harun), Istanbul, Turkey; DOB 05 Jun 1970; POB Hebron, West Bank; nationality Palestinian; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; National ID No. 904273463 (Palestinian); alt. National ID No. 12216148308 (Turkey) (individual) [SDGT] (Linked To: HAMAS).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, HAMAS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

8. BARHUM, Ismail Musa Ahmad (Arabic: إسماعيل موسى أحمد برهوم) (a.k.a. BARHOUM, Ismail; a.k.a. BARHUM, Isma'il Musa Ahmad), Rafah, Gaza; DOB 23 Dec 1968; POB Rafah, Gaza Strip; nationality Palestinian; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; National ID No. 918496571 (Palestinian) (individual) [SDGT] (Linked To: HAMAS).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, HAMAS, a person whose property and interests in property are blocked pursuant to E.O. 13224.

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]

**BILLING CODE 4830-01-P**

## 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).