

GENERAL INSTRUCTIONS

|           |   |
|-----------|---|
| <b>A.</b> | <b>REPORT EACH RISK SEPARATELY WITH THE BOND TYPES AS MENTIONED BELOW.</b>  |
| <b>B.</b> | <b>SURETY RISKS:</b> All surety risks should be reported  |
| <b>C.</b> | <b>CONTRACT BONDS:</b> A separate entry on the form for each payment bond on a single contract. However, in the case of contracts for a single contract are reinsured in the same manner, a performance bond and a statement indicating "percentage of risk" should be reported.  |
| <b>D.</b> | <b>FACULTATIVE REINSURANCE:</b> All excess risks should be reported in detail. Use a separate line on the form for each risk.   |
| <b>E.</b> | <b>RISKS COVERED BY TREATIES:</b> In property - liability, where the excess risks may be quite numerous, a condensed summary showing the names of the reinsurers for various classes of business should be noted on the form. Amounts rather than percentages, with dollar amounts, should be reported. Each treaty should be reported separately on the form. The treaty in successive quarterly reports reproduced on the form. |
| <b>F.</b> | <b>BLANK FORMS:</b> Forms 285-A. A supply of blank forms and agreement forms are also available, i.e., Standard Form 285-A, mailed to each reporting company each quarter.  |
| <b>G.</b> | <b>SPECIMEN FORMS:</b> A specimen form, FS 285-A, should be requested.  |
| <b>H.</b> | <b>TREASURY EMAIL ADDRESS / TELEPHONE:</b> Reports should be emailed to:<br><br>surety.bonds@fiscal.treasury.gov<br>(and/or the financial analyst assigned to examine reports)<br><br><b>Telephone:</b> (202) 874-6850  |

I.

**REPORTING DATES.** The completed Schedule C company's quarterly financial statement should be filed by the 15th day of the month following the close of each quarter.

## S - SCHEDULE OF EXCESS RISKS

### **EXCEPTION OF TREATY REINSURANCE AND PAYMENT**

ted in detail.

rm may be used to report the performance bond and the cases where the performance bond and the payment bond manner it is permissible to report the details of the payment bond also protected in the same manner".

protected by facultative reinsurance should be reported in risk.

ability lines of business such as automobile and public merous and where reinsurance of such risks is covered treaties, it is not necessary to report risks in detail. A reinsuring companies and the limits accepted by them on the e schedule. Treaty reinsurance should be reported in dollar ounts inserted for the largest risk written under the treaty. form. If it is necessary to submit the details of a particular summaries may be submitted attached to form 285-A.

Forms is available from the Treasury. Blank Reinsurance and Forms (SF) 273, 274, 275. A set of two FS 285-A forms is

properly filled out, is available from the Treasury upon

requests for blank forms, specimen forms, and questions

the company)

EXCESS RISKS (FORM FS 205 A) together with the reporting  
e submitted to the email address, within 45 days after the

## SPECIFIC INSTRUCTIONS - SCHEDULE

|                 |  |
|-----------------|--|
| <b>Column A</b> | "Number" - Insert number of bond or policy   |
| <b>Column B</b> | "Date" - Insert date bond or policy was  |
| <b>Column C</b> | "Principal (if surety) or Class (if other line of business)"   |
| <b>Column D</b> | "Obligee (if fidelity or surety) or Insured (if fidelity or surety) or name of insured (if other line of business)"  |
| <b>Column E</b> | "Penal Sum (if bond) or Face Amount (if amount of insurance policy).   |
| <b>Column F</b> | "Maximum Liability (if less than penal sum or less than penal sum of bond or face amount only in cases where policies cover more than one location, or where bonds exceed the value of the assets in an estate (31 CFR 223.13.)  |
| <b>Column G</b> | "Net Retention" - Insert net retention (amount of coinsurance, reinsurance or admissible retention)  |
| <b>Column H</b> | "Date of Coinsurance or Reinsurance" -   |
| <b>Column I</b> | "Name of Coinsuring or Reinsuring Company"   |
| <b>Column J</b> | "Amount of Treasury Authorized Coinsurance or Reinsurance" - Indicate amount of coinsurance or reinsurance ceded to reinsurer for purposes opposite their name in Treasury's last Annual Letter to Executive Order. Treasury for names of companies recognized in Treasury's last Annual Letter to Executive Order. Indicate coinsurance by single asterisk. |
| <b>Column K</b> | "Amount of Unauthorized Coinsurance or Reinsurance" - Indicate amount of coinsurance or reinsurance ceded to reinsurer for purposes opposite their names   |

|                 |  |
|-----------------|--|
| <b>Column L</b> | Market value of Admissible Assets (net of indemnity agreement)" - Insert market value for each excess risk. If protection of the excess assets, assets held in trust, assets held in control, insert market value of such assets of the type that would be admissible. See Sections 223.10 - .11 of Treasury Code (223.10 - .11).  |
| <b>Column M</b> | "Retention for Treasury Purposes" - Insert amount should equal the company's net retained risk to reinsurers or reinsurers, less the market value of the risk and must not exceed the reported risk.   |
| <b>Column N</b> | "Remarks" - Insert any remarks to clarify or explain the United States or one of its states. If the appropriate reinsurance agreement is not in column (17) "Reinsurance Agreement A", bonds should be executed on Standard and Miller Act performance bonds; SF 274 for other Federal bonds. The previous Treasury Code 6319 may continue to be used. (See part 31 CFR 223.11 (b) (1).) |

**NOTE: IF NO RISKS ARE WITHIN UNDERWRITING LIMITATION, INSERT THE WORD "NONE" ON THE FORM.**

**SCHEDULE OF EXCESS RISKS**

|   |  |  |  |  |
|---|--|--|--|--|
| Policy.   |  |  |  |  |
| written.  |  |  |  |  |
| ies)" - Insert name of principal (if bond) or class (if   |  |  |  |  |
| l (if other lines)" - Insert name of obligee if other line.   |  |  |  |  |
| policy)" - Insert penal amount of bond or face  |  |  |  |  |
| um or face amount)" - Insert maximum liability if amount of insurance policy. This column is used only when more than one risk, i.e., casualty policies covering multiple risks, such as fiduciary bonds are given for more than one risk. (See Section 223.13 of Treasury Circular 297 -   |  |  |  |  |
| amount of risk retained by company after collateral is obtained).   |  |  |  |  |
| Insert date of coinsurance or reinsurance.  |  |  |  |  |
| pany" - Insert names of coinsuring or reinsuring companies  |  |  |  |  |
| ranchise or Authorized Reinsurance" - Insert amount of reinsurance provided to companies recognized by Treasury for reinsurance purposes. See lists of reinsurers which accompanied the Annual Reports of the Executive Officers of Surety Companies Reporting to the Treasury and are authorized by the Treasury for reinsurance purposes. |  |  |  |  |
| for Authorized Reinsurance" - Insert amount of reinsurance provided to companies not recognized by the Treasury   |  |  |  |  |

pledged (attach copy of trust, joint control or value of any admissible assets held to secure access liability is being achieved by pledged under collateral agreement of indemnity or joint assets. In order to qualify, pledged assets should be if owned directly by the reporting company. Treasury Circular 297 for applicable regulations (31 CFR

Asset Retention for Treasury purposes. This asset retention plus cessations to unauthorized asset value of any admissible assets held to secure reporting company's Treasury underwriting limitation.

Asset. If the risk being reported is a surety bond agencies or instrumentalities as obligee, a copy of agreement should be attached and a remark written in "attached." Reinsurance Agreements on Federal Forms (SF) 273, 274, or 275. Use SF-273 for Miller Act payment bonds; and SF 275 for Treasury form nos. FMS 6317, FMS 6318, and FMS (paragraph) 223.11 (b) (1) of Treasury Circular 297

**When in excess of the  
indicate such by inserting the**



nies.

## SCHEDULE OF EXCESS RISKS

Company Name \_\_\_\_\_

Location of Company \_\_\_\_\_

NAIC Company Code \_\_\_\_\_

Quarter Ended \_\_\_\_\_

**Treasury Underwriting Limitation** \_\_\_\_\_

Contact Person \_\_\_\_\_

Contact Person Title \_\_\_\_\_

Contact Person Telephone No. \_\_\_\_\_

Contact Person E-Mail \_\_\_\_\_

Report each risk written in excess of the underwriting limitation established by the Treasury. (This applies to casualty and other lines of business as well as surety risks whether or not the United States is obligee.) In protecting excess risks, the underwriting limitation in force on the date of the execution of the risk, as shown in Treasury Circular 570, will govern absolutely.

| Number | Date | Principal (If Surety) Or Class (If Other Lines) | Obligee (If Fidelity Or Surety) Or Insured (If Other Lines) | Amounts of Risks                               |   | Net Retention | Coinsurance Or Reinsurance         |  |  |   | Market Value Of Admissible Assets Pledged (Attach Copy Of Trust, Joint Control Or Indemnity Agreement) | Retention For Treasury Purposes | Remarks |  |
|--------|------|---|---|--|---|---------------|------------------------------------|--|--|---|--|---------------------------------|---------|--|
|        |      |   |   | Penal Sum (If Bond) Or Face Amount (If Policy) | Maximum Liability (If Less Than Penal Sum Or Face Amount) |               | Date Of Coinsurance Or Reinsurance | Name Of Coinsuring Or Reinsuring Company | Amount of Treasury Authorized Coinsurance (Denote With*) Or Authorized Reinsurance | Amount of Unauthorized Coinsurance (Denote With*) Or Unauthorized Reinsurance |  |                                 |         |  |
|        |      |   |   |  |   |               |                                    |  |  |   |  |                                 |         |  |

## SCHEDULE OF EXCESS RISKS

### AFFIDAVIT

State of \_\_\_\_\_  
 County of \_\_\_\_\_

\_\_\_\_\_, President, and \_\_\_\_\_, Secretary of the \_\_\_\_\_ of \_\_\_\_\_, being duly sworn, depose and say, and each for himself says, that they are the above-described officers of the said company, that the foregoing schedule (with the accompanying exhibits) contains a full, true, and correct statement of all recognizances, stipulations, bonds, undertakings, or other risks, whereon the liabilities are in excess of its Treasury underwriting limitation, executed by the said company and its agents on behalf of any individual, firm, association, or corporation, during the quarter ended \_\_\_\_\_, 20\_\_\_\_; and, further, that the statements and declarations contained herein are correct and true in every particular.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
 Notary Public  
 \_\_\_\_\_  
 President  
 \_\_\_\_\_  
 Secretary

**NOTE TO PRESIDENT AND SECRETARY:** If any amount in the "Retention for Treasury Purposes" column exceeds the "Treasury Underwriting Limitation", it is probable that applicable Treasury regulations have been violated (see Treasury Circular 297, sections 223.10, .11 and .13). If so, immediate remedial measures are required to comply with the regulations.



| Number | Date | Principal (If Surety) Or Class (If Other Lines) | Obligee (If Fidelity Or Surety) Or Insured (If Other Lines) | Amounts of Risks                               |   | Net Retention | Coinsurance Or Reinsurance         |  |  |   | Market Value Of Admissible Assets Pledged (Attach Copy Of Trust, Joint Control Or Indemnity Agreement) | Retention For Treasury Purposes | Remarks |  |
|--------|------|---|---|--|---|---------------|------------------------------------|--|--|---|--|---------------------------------|---------|--|
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|        |      |   |   |  |   |               |                                    |  |  |   |  |                                 |         |  |

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|--------|------|---|---|--|---|---------------|------------------------------------|--|--|---|--|---------------------------------|---------|--|
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|        |      |   |   |  |   |               |                                    |  |  |   |  |                                 |         |  |

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|        |      |   |   |  |   |               |                                    |  |  |   |  |                                 |         |  |

### SCHEDULE OF EXCESS RISKS