

# U.S. Customs and Border Protection



## QUARTERLY IRS INTEREST RATES USED IN CALCULATING INTEREST ON OVERDUE ACCOUNTS AND REFUNDS ON CUSTOMS DUTIES

**AGENCY:** Customs and Border Protection, Department of Homeland Security.

**ACTION:** General notice.

**SUMMARY:** This notice advises the public of the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties. For the calendar quarter beginning October 1, 2009, the interest rates for overpayments will be 3 percent for corporations and 4 percent for non-corporations, and the interest rate for underpayments will be 4 percent. This notice is published for the convenience of the importing public and Customs and Border Protection personnel.

**DATES:** October 1, 2009.

**FOR FURTHER INFORMATION CONTACT:** Ron Wyman, Revenue Division, Collection and Refunds Branch, 6650 Telecom Drive, Suite #100, Indianapolis, Indiana 46278; telephone (317) 614-4516.

### SUPPLEMENTARY INFORMATION:

#### Background

Pursuant to 19 U.S.C. 1505 and Treasury Decision 85-93, published in the **Federal Register** on May 29, 1985 (50 FR 21832), the interest rate paid on applicable overpayments or underpayments of customs duties must be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Section 6621 was amended (at paragraph (a)(1)(B) by the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, 112 Stat. 685) to provide different interest rates applicable to overpayments: one for corporations and one for non-corporations.

The interest rates are based on the Federal short-term rate and determined by the Internal Revenue Service (IRS) on behalf of the

Secretary of the Treasury on a quarterly basis. The rates effective for a quarter are determined during the first-month period of the previous quarter.

In Revenue Ruling 2009–27, the IRS determined the rates of interest for the calendar quarter beginning October 1, 2009, and ending on December 31, 2009. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (1%) plus three percentage points (3%) for a total of four percent (4%). For corporate overpayments, the rate is the Federal short-term rate (1%) plus two percentage points (2%) for a total of three percent (3%). For overpayments made by non-corporations, the rate is the Federal short-term rate (1%) plus three percentage points (3%) for a total of four percent (4%). These interest rates are subject to change for the calendar quarter beginning January 1, 2010, and ending March 31, 2010.

For the convenience of the importing public and Customs and Border Protection personnel the following list of IRS interest rates used, covering the period from before July of 1974 to date, to calculate interest on overdue accounts and refunds of customs duties, is published in summary format.

| <u>Beginning Date</u> | <u>Ending Date</u> | <u>Under-payments</u><br>(percent) | <u>Over-payments</u><br>(percent) | <u>Corporate Overpayments</u><br>(Eff. 1–1–99)<br>(percent) |
|-----------------------|--------------------|------------------------------------|-----------------------------------|---|
| 070174                | 063075             | 6%                                 | 6%                                |   |
| 070175                | 013176             | 9%                                 | 9%                                |   |
| 020176                | 013178             | 7%                                 | 7%                                |   |
| 020178                | 013180             | 6%                                 | 6%                                |   |
| 020180                | 013182             | 12%                                | 12%                               |   |
| 020182                | 123182             | 20%                                | 20%                               |   |
| 010183                | 063083             | 16%                                | 16%                               |   |
| 070183                | 123184             | 11%                                | 11%                               |   |
| 010185                | 063085             | 13%                                | 13%                               |   |
| 070185                | 123185             | 11%                                | 11%                               |   |
| 010186                | 063086             | 10%                                | 10%                               |   |
| 070186                | 123186             | 9%                                 | 9%                                |   |

| <u>Beginning<br/>Date</u> | <u>Ending<br/>Date</u> | <u>Under-<br/>payments<br/>(percent)</u> | <u>Over-<br/>payments<br/>(percent)</u> | <u>Corporate<br/>Overpayments<br/>(Eff. 1-1-99)<br/>(percent)</u> |
|---------------------------|------------------------|--|---|---|
| 010187                    | 093087                 | 9%                                       | 8%                                      |   |
| 100187                    | 123187                 | 10%                                      | 9%                                      |   |
| 010188                    | 033188                 | 11%                                      | 10%                                     |   |
| 040188                    | 093088                 | 10%                                      | 9%                                      |   |
| 100188                    | 033189                 | 11%                                      | 10%                                     |   |
| 040189                    | 093089                 | 12%                                      | 11%                                     |   |
| 100189                    | 033191                 | 11%                                      | 10%                                     |   |
| 040191                    | 123191                 | 10%                                      | 9%                                      |   |
| 010192                    | 033192                 | 9%                                       | 8%                                      |   |
| 040192                    | 093092                 | 8%                                       | 7%                                      |   |
| 100192                    | 063094                 | 7%                                       | 6%                                      |   |
| 070194                    | 093094                 | 8%                                       | 7%                                      |   |
| 100194                    | 033195                 | 9%                                       | 8%                                      |   |
| 040195                    | 063095                 | 10%                                      | 9%                                      |   |
| 070195                    | 033196                 | 9%                                       | 8%                                      |   |
| 040196                    | 063096                 | 8%                                       | 7%                                      |   |
| 070196                    | 033198                 | 9%                                       | 8%                                      |   |
| 040198                    | 123198                 | 8%                                       | 7%                                      |   |
| 010199                    | 033199                 | 7%                                       | 7%                                      | 6%  |
| 040199                    | 033100                 | 8%                                       | 8%                                      | 7%  |
| 040100                    | 033101                 | 9%                                       | 9%                                      | 8%  |
| 040101                    | 063001                 | 8%                                       | 8%                                      | 7%  |
| 070101                    | 123101                 | 7%                                       | 7%                                      | 6%  |
| 010102                    | 123102                 | 6%                                       | 6%                                      | 5%  |

| <u>Beginning<br/>Date</u> | <u>Ending<br/>Date</u> | <u>Under-<br/>payments<br/>(percent)</u> | <u>Over-<br/>payments<br/>(percent)</u> | <u>Corporate<br/>Overpayments<br/>(Eff. 1-1-99)<br/>(percent)</u> |
|---------------------------|------------------------|--|---|---|
| 010103                    | 093003                 | 5%                                       | 5%                                      | 4%  |
| 100103                    | 033104                 | 4%                                       | 4%                                      | 3%  |
| 040104                    | 063004                 | 5%                                       | 5%                                      | 4%  |
| 070104                    | 093004                 | 4%                                       | 4%                                      | 3%  |
| 100104                    | 033105                 | 5%                                       | 5%                                      | 4%  |
| 040105                    | 093005                 | 6%                                       | 6%                                      | 5%  |
| 100105                    | 063006                 | 7%                                       | 7%                                      | 6%  |
| 070106                    | 123107                 | 8%                                       | 8%                                      | 7%  |
| 010108                    | 033108                 | 7%                                       | 7%                                      | 6%  |
| 040108                    | 063008                 | 6%                                       | 6%                                      | 5%  |
| 070108                    | 093008                 | 5%                                       | 5%                                      | 4%  |
| 100108                    | 123108                 | 6%                                       | 6%                                      | 5%  |
| 010109                    | 033109                 | 5%                                       | 5%                                      | 4%  |
| 040109                    | 123109                 | 4%                                       | 4%                                      | 3%  |

Dated: September 16, 2009

JAYSON P. AHERN  
*Acting Commissioner*  
*U.S. Customs and Border Protection*

[Published in the Federal Register, September 21, 2009 (74 FR 48093)]

**U.S. CUSTOMS AND BORDER PROTECTION TRADE  
SYMPOSIUM 2009: “10 YEAR ANNIVERSARY: A DECADE OF  
PROGRESS IN PARTNERSHIP”**

**AGENCY:** Customs and Border Protection, DHS.

**ACTION:** Notice of Trade Symposium.

**SUMMARY:** This document announces that U.S. Customs and Border Protection (CBP) will convene its annual trade symposium, fea-

turing panel discussions involving agency personnel, members of the trade community and other government agencies, on the agency's role in international trade initiatives and programs. This year marks our tenth year hosting a trade symposium. Members of the international trade and transportation communities and other interested parties are encouraged to attend.

**DATES:** Tuesday, December 8, 2009 (opening remarks and panel discussions beginning at 1:00 p.m. and open forum with senior management (6:00 p.m. – 8:00 p.m.)). Wednesday, December 9, 2009 (panel discussions - 8:00 a.m. – 5:00 p.m.). Thursday, December 10, 2009 (panel discussions ending by 1:00 p.m.).

**ADDRESSES:** The CBP Trade Symposium will be held in a ballroom at the Walter E. Washington Convention Center, 801 Mount Vernon Place, NW, Washington, DC, 20001. Upon entry into the building, check with the security guards for directions to the specific ballroom.

**FOR FURTHER INFORMATION CONTACT:** The Office of Trade Relations at (202) 344-1440, or at [tradeevents@dhs.gov](mailto:tradeevents@dhs.gov). To obtain the latest information on the Symposium and to register online, visit the CBP web site at <http://www.cbp.gov>. Requests for special needs should be sent to the Office of Trade Relations at [tradeevents@dhs.gov](mailto:tradeevents@dhs.gov).

#### **SUPPLEMENTARY INFORMATION:**

On November 30, 2000, the U.S. Customs Service (now CBP) convened its first major trade symposium to discuss the agency's programs, strategic plans, and its mission for trade in the 21st century. This year marks our tenth year hosting a trade symposium. The agenda for the 2009 CBP Trade Symposium and the keynote speaker will be announced at a later date on the CBP website. The cost is \$290.00 per person, and includes all Symposium activities. Interested parties are requested to register early, as space is limited. Registration will open to the public on or about October 1, 2009. All registrations must be made on-line at the CBP web site (<http://www.cbp.gov>) and payment will only be accepted by credit card.

Consideration will be given, in a first come, first served order, based on space availability. Due to the overwhelming interest to attend the Symposium, each company is requested to limit their company's registrations to three participants, in order to afford equal representation from all members of the international trade community. If a company exceeds the limitation, any additional names submitted for registration will automatically be placed on the waiting list.

Hotel accommodations have been reserved at the Grand Hyatt Washington, 1000 H Street, NW, Washington DC. A block of rooms have been reserved for Monday through Thursday, December 7 – 10, 2009, at the rate of U.S. \$214.00 per night. Reservations must be made directly with the hotel by November 9th on-line at [https://resweb.passkey.com/Resweb.do?mode=welcomewelcome\\_gi\\_new&groupID=1500723](https://resweb.passkey.com/Resweb.do?mode=welcomewelcome_gi_new&groupID=1500723) or by phoning 202-637-4777.

Dated: September 16, 2009

KIMBERLY MARSHO  
*Director*  
*Office of Trade Relations*

[Published in the Federal Register, September 21, 2009 (74 FR 48094)]

**AGENCY INFORMATION COLLECTION ACTIVITIES:  
Declaration for Free Entry of Unaccompanied Articles**

**AGENCY:** U.S. Customs and Border Protection (CBP), Department of Homeland Security

**ACTION:** 60-Day Notice and request for comments; Revision of an existing collection of information: 1651-0014.

**SUMMARY:** As part of its continuing effort to reduce paperwork and respondent burden, CBP invites the general public and other Federal agencies to comment on an information collection requirement concerning the Declaration for Free Entry of Unaccompanied Articles (Form 3299). This request for comment is being made pursuant to the Paperwork Reduction Act of 1995 (Public Law 104-13; 44 U.S.C. 3505(c)(2)).

**DATES:** Written comments should be received on or before November 20, 2009, to be assured of consideration.

**ADDRESSES:** Direct all written comments to U.S. Customs and Border Protection, Attn: Tracey Denning, Office of Regulations and Rulings, 799 9th Street, NW, 7th Floor, Washington, DC. 20229-1177.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information should be directed to Tracey Denning, U.S. Customs and Border Protection, Office of Regulations and Rulings, 799 9th Street, NW, 7th Floor, Washington, DC. 20229-1177, at 202-325-0265.

**SUPPLEMENTARY INFORMATION:**

CBP invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Public Law 104-13; 44 U.S.C. 3505(c)(2)). The comments should address: (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 estimates 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 including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual costs burden to respondents or record keepers from the collection of information (a total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for Office of Management and Budget (OMB) approval. All comments will become a matter of public record. In this document CBP is soliciting comments concerning the following information collection:

**Title:** Declaration for Free Entry of Unaccompanied Articles

**OMB Number:** 1651-0014

**Form Number:** Form 3299

**Abstract:** The Declaration for Free Entry of Unaccompanied Articles, Form 3299, is prepared by individuals or a broker acting as an agent for the individual, or in some cases, the CBP officer. This Form allows individuals to claim duty-free entry of personal and household effects that do not accompany the individual upon his or her arrival in the United States.

**Current Actions:** CBP is proposing to increase the burden hours associated with this collection of information as a result of increasing the estimated time per response from 10 minutes to 45 minutes for Form 3299.

**Type of Review:** Extension (with change)

**Affected Public:** Individuals, Businesses

**Estimated Number of Respondents:** 150,000

**Estimated Number of Annual Responses per Respondent:** 1

**Estimated Total Annual Responses:** 150,000

**Estimated Time Per Respondent:** 45 minutes

**Estimated Total Annual Burden Hours:** 112,500

Dated: September 16, 2009

TRACEY DENNING  
*Agency Clearance Officer*  
*Customs and Border Protection*

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**AGENCY INFORMATION COLLECTION ACTIVITIES:**  
**Application to Establish a Centralized Examination Station**

**AGENCY:** U.S. Customs and Border Protection (CBP), Department of Homeland Security

**ACTION:** 60-Day Notice and request for comments; Extension of an existing collection of information: 1651-0061.

**SUMMARY:** As part of its continuing effort to reduce paperwork and respondent burden, CBP invites the general public and other Federal agencies to comment on an information collection requirement concerning the Application to Establish a Centralized Examination Station (CES). This request for comment is being made pursuant to the Paperwork Reduction Act of 1995 (Public Law 104-13; 44 U.S.C. 3505(c)(2)).

**DATES:** Written comments should be received on or before November 23, 2009, to be assured of consideration.

**ADDRESSES:** Direct all written comments to U.S. Customs and Border Protection, Attn: Tracey Denning, Office of Regulations and Rulings, 799 9th Street, NW, 7th Floor, Washington, DC. 20229-1177.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information should be directed to Tracey Denning, U.S. Customs and Border Protection, Office of Regulations and Rulings, 799 9th Street, NW, 7th Floor, Washington, DC. 20229-1177, at 202-325-0265.

**SUPPLEMENTARY INFORMATION:**

CBP invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Public Law 104-13; 44 U.S.C. 3505(c)(2)). The comments should address: (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 estimates 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 including the use of automated collection techniques or the use of other forms of information technology; and (e) the annual costs burden to respondents or record keepers from the collection of information (a total capital/startup costs and operations and maintenance costs). The comments that are submitted will be summarized and included in the CBP request for Office of Management and Budget (OMB) approval. All comments will become a matter of public record. In this document CBP is soliciting comments concerning the following information collection:

**Title:** Application to Establish Centralized Examination Station

**OMB Number:** 1651-0061

**Form Number:** None

**Abstract:** If a port director decides his or her port needs a Centralized Examination Station (CES), the port director announces this need to the public and solicits applications to operate a CES. The information contained in the application will be used to determine the suitability of the applicant's facility, the fairness of his fee structure, his knowledge of cargo handling operations and his knowledge of CBP procedures.

**Current Actions:** There are no changes to the information collection. This submission is being made to extend the expiration date.

**Type of Review:** Extension (without change)

**Affected Public:** Businesses

**Estimated Number of Respondents:** 50

**Estimated Number of Annual Responses per Respondent:** 1

**Estimated Time Per Respondent:** 2 hours

**Estimated Total Annual Burden Hours:** 100

Dated: September 16, 2009

TRACEY DENNING  
*Agency Clearance Officer*  
*Customs and Border Protection*

[Published in the Federal Register, September 22, 2009 (74 FR 48280)]

