

Area	Qtr <sup>1</sup>	Participant
Region VIII (EPA Region VIII) .....	1	
Boston (MSO Boston) .....	2	
Hawaiian Islands (MSO Honolulu) .....	2	
South Florida (MSO Miami) .....	2	
South Los Angeles/Long Beach, CA (MSO LA/LB) .....	2	
S. North Carolina (MSO Wilmington) .....	3	
SW La./SE Texas (MSO Port Arthur) .....	3	
Tampa, FL (MSO Tampa) .....	3	
Region X or EPA Alaska RCP (EPA Region X) .....	4	
Sault Ste. Marie, MI (MSO Sault Ste. Marie) .....	4	

## Calendar Year 2006

Florida Panhandle (MSO Mobile) .....	1	
SE Alaska (MSO Juneau) .....	1	
Buffalo (MSO Buffalo) .....	2	
Maine-New Hampshire (MSO Portland, ME) .....	2	
Philadelphia, PA (MSO Philadelphia) .....	2	
Region II RCP or Caribbean (EPA Region II) .....	2	
North Coast (CA) Area (MSO San Francisco) .....	3	
Region III RCP (EPA Region III) .....	3	
Region VI RCP (EPA Region VI) .....	3	
Caribbean Area (MSO San Juan) .....	4	
Northern Marianas (MSO Guam) .....	4	
Western Lake Erie (MSO Toledo) .....	4	

<sup>1</sup> Quarters: 1 (January-March); 2 (April-June); 3 (July-September); 4 (October-December).

<sup>2</sup> SONS: 2004 Spill of National Significance Exercise.

Dated: October 9, 2003.

**Joseph J. Angelo,**

*Director of Standards, Marine Safety, Security and Environmental Protection.*

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## DEPARTMENT OF HOMELAND SECURITY

### 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, 2003, 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 personnel.

**EFFECTIVE DATE:** October 1, 2003.

**FOR FURTHER INFORMATION CONTACT:**

Ronald Wyman, Accounting Services Division, Accounts Receivable Group, 6026 Lakeside Boulevard, Indianapolis, Indiana 46278; telephone 317/298-1200, extension 1349.

**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 2003-104 (*see*, 2003-39 IRB \_\_, dated September 29, 2003), the IRS determined the rates of interest for the calendar quarter beginning October 1, 2003, and ending December 31, 2003. 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, 2004, and ending March 31, 2004.

For the convenience of the importing public and Customs 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.

Beginning date	Ending date	Underpayments (percent)	Overpayments (percent)	Corporate overpayments (Eff. 1-1-99) (percent)
070174 .....	063075	6	6	.....