

If additional information is required contact: 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.

Dated: July 27, 2009.

Tracey Denning,

Agency Clearance Officer, Customs and Border Protection.

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DEPARTMENT OF HOMELAND SECURITY

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 July 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: *Effective Date:* July 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, Public Law 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 2009-17, the IRS determined the rates of interest for the calendar quarter beginning July 1, 2009, and ending on September 30, 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 October 1, 2009, and ending December 31, 2009.

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.

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate Over- payments (Eff. 1-1-99) (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	
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	

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate Over- payments (Eff. 1-1-99) (percent)
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
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	093009	4	4	3

Dated: July 27, 2009.

Jayson P. Ahern,

*Acting Commissioner, U.S. Customs and
Border Protection.*

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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR-5280-N-29]

Federal Property Suitable as Facilities To Assist the Homeless

AGENCY: Office of the Assistant
Secretary for Community Planning and
Development, HUD.

ACTION: Notice.

SUMMARY: This Notice identifies
unutilized, underutilized, excess, and
surplus Federal property reviewed by
HUD for suitability for possible use to
assist the homeless.

FOR FURTHER INFORMATION CONTACT:

Kathy Ezzell, Department of Housing
and Urban Development, 451 Seventh
Street, SW., Room 7266, Washington,
DC 20410; telephone (202) 708-1234;
TTY number for the hearing- and
speech-impaired (202) 708-2565 (these
telephone numbers are not toll-free), or
call the toll-free Title V information line
at 800-927-7588.

SUPPLEMENTARY INFORMATION: In
accordance with 24 CFR part 581 and
section 501 of the Stewart B. McKinney
Homeless Assistance Act (42 U.S.C.
11411), as amended, HUD is publishing
this Notice to identify Federal buildings
and other real property that HUD has
reviewed for suitability for use to assist
the homeless. The properties were

reviewed using information provided to
HUD by Federal landholding agencies
regarding unutilized and underutilized
buildings and real property controlled
by such agencies or by GSA regarding
its inventory of excess or surplus
Federal property. This Notice is also
published in order to comply with the
December 12, 1988 Court Order in
*National Coalition for the Homeless v.
Veterans Administration*, No. 88-2503-
OG (D.D.C.).

Properties reviewed are listed in this
Notice according to the following
categories: Suitable/available, suitable/
unavailable, suitable/to be excess, and
unsuitable. The properties listed in the
three suitable categories have been
reviewed by the landholding agencies,
and each agency has transmitted to
HUD: (1) Its intention to make the
property available for use to assist the
homeless, (2) its intention to declare the
property excess to the agency's needs, or
(3) a statement of the reasons that the
property cannot be declared excess or
made available for use as facilities to
assist the homeless.

Properties listed as suitable/available
will be available exclusively for
homeless use for a period of 60 days
from the date of this Notice. Where
property is described as for "off-site use
only," recipients of the property will be
required to relocate the building to their
own site at their own expense. Homeless
assistance providers interested in any such
property should send a written expression of
interest to HHS, addressed to Theresa Rita,
Division of Property Management,
Program Support Center, HHS, room
5B-17, 5600 Fishers Lane, Rockville,
MD 20857; (301) 443-2265. (This is not

a toll-free number.) HHS will mail to the
interested provider an application
packet, which will include instructions
for completing the application. In order
to maximize the opportunity to utilize a
suitable property, providers should
submit their written expressions of
interest as soon as possible. For
complete details concerning the
processing of applications, the reader is
encouraged to refer to the interim rule
governing this program, 24 CFR part
581.

For properties listed as suitable/to be
excess, that property may, if
subsequently accepted as excess by
GSA, be made available for use by the
homeless in accordance with applicable
law, subject to screening for other
Federal use. At the appropriate time,
HUD will publish the property in a
Notice showing it as either suitable/
available or suitable/unavailable.

For properties listed as suitable/
unavailable, the landholding agency has
decided that the property cannot be
declared excess or made available for
use to assist the homeless, and the
property will not be available.

Properties listed as unsuitable will
not be made available for any other
purpose for 20 days from the date of this
Notice. Homeless assistance providers
interested in a review by HUD of the
determination of unsuitability should
call the toll free information line at 1-
800-927-7588 for detailed instructions
or write a letter to Mark Johnston at the
address listed at the beginning of this
Notice. Included in the request for
review should be the property address
(including zip code), the date of
publication in the **Federal Register**, the
landholding agency, and the property
number.