

PEIS. This notice is issued under authority of NEPA, specifically in compliance with 42 U.S.C. 4332(2)(C) and CEQ implementing regulations in 40 CFR parts 1500 through 1508.

Dated: March 14, 2022.

Aaron Pagnotti,

Waterways Commerce Cutter Program Manager.

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

**ACTION:** General notice.

**SUMMARY:** This notice advises the public that the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties will increase from the previous quarter. For the calendar quarter beginning April 1, 2022, 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 for both corporations and non-corporations. This notice is published for the convenience of the importing public and U.S. Customs and Border Protection personnel.

**DATES:** The rates announced in this notice are applicable as of April 1, 2022.

#### FOR FURTHER INFORMATION CONTACT:

Bruce Ingalls, Revenue Division, Collection Refunds & Analysis Branch, 6650 Telecom Drive, Suite #100, Indianapolis, Indiana 46278; telephone (317) 298-1107.

#### 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 provides 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 2022-05, the IRS determined the rates of interest for the calendar quarter beginning April 1, 2022, and ending on June 30, 2022. 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 both corporations and non-corporations. 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 used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties are increased from the previous quarter. These interest rates are subject to change for the calendar quarter beginning July 1, 2022, and ending on September 30, 2022.

For the convenience of the importing public and U.S. Customs and Border Protection personnel, the following list of IRS interest rates used, covering the period from 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<br>(percent) | Over-payments<br>(percent) | Corporate over-payments<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                          | .....   |
| 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                          | .....   |

| Beginning date | Ending date  | Under-payments<br>(percent) | Over-payments<br>(percent) | Corporate over-<br>payments<br>(eff. 1–1–99)<br>(percent) |
|----------------|--------------|-----------------------------|----------------------------|---|
| 040198 .....   | 123198 ..... | 8                           | 7                          | ..... 6   |
| 010199 .....   | 033199 ..... | 7                           | 7                          | ..... 7   |
| 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 .....   | 123110 ..... | 4                           | 4                          | ..... 3   |
| 010111 .....   | 033111 ..... | 3                           | 3                          | ..... 2   |
| 040111 .....   | 093011 ..... | 4                           | 4                          | ..... 3   |
| 100111 .....   | 033116 ..... | 3                           | 3                          | ..... 2   |
| 040116 .....   | 033118 ..... | 4                           | 4                          | ..... 3   |
| 040118 .....   | 123118 ..... | 5                           | 5                          | ..... 4   |
| 010119 .....   | 063019 ..... | 6                           | 6                          | ..... 5   |
| 070119 .....   | 063020 ..... | 5                           | 5                          | ..... 4   |
| 070120 .....   | 033122 ..... | 3                           | 3                          | ..... 2   |
| 040122 .....   | 063022 ..... | 4                           | 4                          | ..... 3   |

Dated: March 11, 2022.

**Jeffrey Caine,**

*Chief Financial Officer, U.S. Customs and Border Protection.*

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## DEPARTMENT OF HOMELAND SECURITY

### U.S. Customs and Border Protection

#### Streamlining I–94 Issuance at the Land Border

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

**ACTION:** General notice.

**SUMMARY:** To increase efficiency, reduce operating costs, and streamline the admissions process, U.S. Customs and Border Protection (CBP) is now issuing electronic Form I–94s (Arrival/Departure Record) at land ports of entry. The Form I–94 documents nonimmigrants' status in the United States, the approved length of stay, and departure information. CBP has automated the Form I–94 process for the majority of nonimmigrants arriving by air and sea. However, CBP previously issued paper Form I–94s to nonimmigrants arriving by land. For

land arrivals, CBP is no longer issuing paper forms to nonimmigrants upon arrival except in limited circumstances and upon nonimmigrant request if feasible. Nonimmigrants can access Form I–94s online or via mobile application.

#### FOR FURTHER INFORMATION CONTACT:

Tricia Kennedy, Office of Field Operations, U.S. Customs and Border Protection at [Tricia.Kennedy@cbp.dhs.gov](mailto:Tricia.Kennedy@cbp.dhs.gov) or (813) 927–6420.

#### SUPPLEMENTARY INFORMATION:

##### I. Background

##### A. The Form I–94

The Department of Homeland Security (DHS) delegated its authority to issue and process the Form I–94 (Arrival/Departure Record) to U.S. Customs and Border Protection (CBP). See DHS Delegation 7010.3 ILB.5 (May 11, 2006). CBP issues a Form I–94 to certain nonimmigrants who are eligible for admission or parole in the United States. Each arriving nonimmigrant who is admitted to the United States, including nonimmigrants arriving by commercial conveyances, must be issued a Form I–94 as evidence of the terms of admission, unless otherwise

exempted.<sup>1</sup> See section 235.1(h) of title 8 of the Code of Federal Regulations (8 CFR 235.1(h)). CBP generally issues the Form I–94 to nonimmigrants at the time they lawfully enter the United States. The current Form I–94 documents nonimmigrants' arrival and departure information, as well as their biographical information, such as name, birth date, sex, country of citizenship, visa and passport information or Alien Registration Number for certain categories of nonimmigrant, country of residence, address and telephone number while in the United States, and email address. For nonimmigrants admitted to the United States, the Form I–94 becomes the evidence of the terms of their admission. For nonimmigrants paroled into the United States, the Form I–94 reflects the duration and classification of parole. Currently, the Form I–94 process is automated for nonimmigrants arriving by air or sea. For nonimmigrants arriving by land, CBP utilized a paper I–94 process that included a nonautomated electronic

<sup>1</sup> The Form I–94 is not required for nonimmigrants seeking admission to the United States under the Visa Waiver Program (VWP). Rather, the Form I–94W is the form required for nonimmigrants seeking admission into the United States under the VWP. The other categories of nonimmigrants not subject to the I–94 requirement are enumerated in 8 CFR 235.1(h)(1).