

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, 2006, the interest rates for overpayments will remain at 7 percent for corporations and 8 percent for non-corporations, and the interest rate for underpayments will remain at 8 percent. This notice is published for the convenience of the importing public and Customs and Border Protection personnel.

DATES: *Effective Date:* October 1, 2006.

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 2006-49, the IRS determined the rates of interest for the calendar quarter beginning October 1, 2006, and ending December 31, 2006. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (5%) plus three percentage points (3%) for a total of eight percent (8%). For corporate overpayments, the rate is the Federal short-term rate (5%) plus two percentage points (2%) for a total of seven percent (7%). For overpayments made by non-corporations, the rate is the Federal short-term rate (5%) plus three percentage points (3%) for a total of eight percent (8%). These interest rates are subject to change for the calendar quarter beginning January 1, 2007, and ending March 31, 2007.

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 | Underpay-ments (percent) | Overpayments (percent) | Corporate overpayments (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 | 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 |
| 010103 | 093003 | 5 | 5 | 4 |

| Beginning date | Ending date | Underpayments (percent) | Overpayments (percent) | Corporate overpayments (Eff. 1-1-99) (percent) |
|----------------|-------------|-------------------------|------------------------|--|
| 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 | 123106 | 8 | 8 | 7 |

Dated: October 6, 2006.

Jayson P. Ahern,

Acting Commissioner, Customs and Border Protection.

[FR Doc. E6-17150 Filed 10-16-06; 8:45 am]

BILLING CODE 9111-14-P

and an orientation for new Public Advisory Committee members.

Willie R. Taylor,

Director, Office of Environmental Policy and Compliance.

[FR Doc. E6-17232 Filed 10-16-06; 8:45 am]

BILLING CODE 4310-RG-P

Division of Planning, P.O. Box 1306, Albuquerque, NM 87103; or, Andy Loranger, Complex Manager, Texas Chenier Plain National Wildlife Refuge Complex, 509 Washington Street, Anahuac, TX 77514. Written comments may be mailed to the above addresses or submitted via electronic mail to:

doug_stpierre@fws.gov. You may also access and download copies of the draft document at the following website address: <http://southwest.fws.gov/refuges/Plan/index.html>.

FOR FURTHER INFORMATION, PLEASE CONTACT: Doug St. Pierre, at 505-248-6636.

SUPPLEMENTARY INFORMATION: The National Wildlife System Administration Act of 1966, as amended by the National Wildlife Refuge Improvement Act of 1997 (16 U.S.C. 668dd-668ee et seq.) requires a CCP. The purpose in developing CCPs is to provide refuge managers with a 15-year strategy for achieving refuge purposes and contributing toward the mission of the National Wildlife Refuge System, consistent with sound principles of fish and wildlife science, conservation, legal mandates, and Service policies. In addition to outlining broad management direction on conserving wildlife and their habitats, the CCPs identify wildlife-dependent recreational opportunities available to the public, including opportunities for hunting, fishing, wildlife observation and photography, and environmental education and interpretation. We will review and update these CCPs at least every 15 years in accordance with the National Wildlife Refuge System Administration Act of 1966, as amended by the National Wildlife Refuge System Improvement Act of 1997, and the National Environmental Policy Act of 1969 (42 U.S.C 4321-4370d).

Background: The Texas Chenier Plain National Wildlife Refuge Complex contains four refuges: Moody National Wildlife Refuge, Anahuac National Wildlife Refuge, McFaddin National Wildlife Refuge, and Texas Point National Wildlife Refuge. The refuges are located along the Texas Coast,

DEPARTMENT OF THE INTERIOR

Office of the Secretary

Exxon Valdez Oil Spill Trustee Council; Notice of Meeting

AGENCY: Office of the Secretary, Interior.

ACTION: Notice of meeting date change.

SUMMARY: The Department of the Interior, Office of the Secretary is rescheduling the October 18, 2006, public meeting of the Exxon Valdez Oil Spill Public Advisory Committee to November 2, 2006.

DATES: November 2, 2006, at 8:30 a.m.

ADDRESSES: Exxon Valdez Oil Spill Trustee Council Office, 441 West 5th Avenue, Suite 500, Anchorage, Alaska.

FOR FURTHER INFORMATION CONTACT:

Douglas Mutter, Department of the Interior, Office of Environmental Policy and Compliance, 1689 C Street, Suite 119, Anchorage, Alaska, 99501, (907) 271-5011.

SUPPLEMENTARY INFORMATION: The Public Advisory Committee was created by Paragraph V.A.4 of the Memorandum of Agreement and Consent Decree entered into by the United States of America and the State of Alaska on August 27, 1991, and approved by the United States District Court for the District of Alaska in settlement of *United States of America v. State of Alaska*, Civil Action No. A91-081 CV. The meeting agenda will include review and recommendations on the draft fiscal year 2007 work plan, an update on the injured resources and services list, an update on the herring restoration effort,

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

Notice of Availability of Draft Environmental Impact Statement, Draft Comprehensive Conservation Plan, and Draft Land Protection Plan for Texas Chenier Plain National Wildlife Refuge Complex

AGENCY: Fish and Wildlife Service, Department of the Interior.

ACTION: Notice of Availability.

SUMMARY: The U.S. Fish and Wildlife Service (Service) announces that the Draft Environmental Impact Statement (EIS), Draft Comprehensive Conservation Plan (CCP), and Draft Land Protection Plan (LPP) are available for the Texas Chenier Plain National Wildlife Refuge Complex. We prepared this CCP pursuant to the National Wildlife Refuge System Administration Act of 1966, as amended by the National Wildlife Refuge System Improvement Act of 1997, and the National Environmental Policy Act of 1969 (NEPA); and we describe how the Service intends to manage this Refuge Complex over the next 15 years. This draft LPP was prepared pursuant to Service policy and the National Environmental Policy Act of 1969, and would expand the approved acquisition boundary for the four refuges within the Complex.

DATES: We must receive your comments on or before January 16, 2007.

ADDRESSES: A copy of the Draft EIS, CCP, and LPP is available on a compact disk (CD), and you may obtain a copy by writing: Doug St. Pierre, Natural Resource Planner, U.S. Fish and Wildlife Service, National Wildlife Refuge System, Southwest Region,