

**DEPARTMENT OF HOMELAND SECURITY**

**Customs and Border Protection Bureau**

**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 January 1, 2006, the interest rates for overpayments will be 6 percent for corporations and 7 percent for non-corporations, and the interest rate for underpayments will be 7 percent. This notice is published for the convenience of the importing public and Customs and Border Protection personnel.

**DATES:** Effective January 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 2005-78, the IRS determined the rates of interest for the calendar quarter beginning January 1, 2006, and ending March 31, 2006. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (4%) plus three percentage points (3%) for a total of seven percent (7%). For corporate overpayments, the rate is the Federal short-term rate (4%) plus two percentage points (2%) for a total of six percent (6%). For overpayments made by non-corporations, the rate is the Federal short-term rate (4%) plus three percentage points (3%) for a total of seven percent (7%). These interest rates are subject to change for the calendar quarter beginning April 1, 2006, and ending June 30, 2006.

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 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	Under payments (percent)	Over payments (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 .....	033106	7	7	6

Dated: February 7, 2006.

**Deborah J. Spero,**

*Acting Commissioner, Customs and Border Protection.*

[FR Doc. 06-1230 Filed 2-9-06; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Transportation Security Administration

#### Drivers Licensed in Canada or Mexico Transporting Hazardous Materials Within the United States

**AGENCY:** Transportation Security Administration, DHS.

**ACTION:** Notice.

**SUMMARY:** This Notice announces an extension of the deadline for implementation of Section 7105 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users. This provision requires operators of commercial motor vehicles registered to operate in Canada or Mexico who transport placarded loads of hazardous materials or any quantity of a material listed as a select agent or toxin in 42 CFR part 73 within the United States to undergo a background check similar to that required for U.S. operators with a hazardous materials endorsement. The Transportation Security Administration is extending the implementation deadline for the requirements under Section 7105 from February 10, 2006 to August 10, 2006, unless the Transportation Security Administration issues a Notice or other regulatory action before that date with an earlier date for implementing the requirements under the statute.

**DATES:** Effective upon publication in the **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:** Mr. Stephen Sadler, Director, Maritime and Surface Credentialing, Office of Transportation Threat Assessment and Credentialing, TSA-19, Transportation Security Administration, 601 South 12th Street, Arlington, VA 22202-4220; telephone (571) 227-2492; facsimile

(703) 603-0409; e-mail [stephen.sadler@dhs.gov](mailto:stephen.sadler@dhs.gov).

**SUPPLEMENTARY INFORMATION:** On August 10, 2005, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU)<sup>1</sup> was enacted. Section 7105 of the SAFETEA-LU provides that a commercial motor vehicle operator registered to operate in Canada or Mexico shall not operate a commercial motor vehicle transporting hazardous materials in commerce in the United States until the operator has undergone a background records check similar to that required of commercial motor vehicle operators licensed in the United States to transport hazardous materials in commerce. This requirement becomes effective 6 months after enactment of the SAFETEA-LU, which would be February 10, 2006. However, the statute also gives TSA the discretion to extend the implementation date an additional six months if necessary. This Notice announces TSA's decision to extend the implementation date until such time as TSA issues a separate notice or regulatory action to implement the SAFETEA-LU requirements, but no later than August 10, 2006.

Accordingly, the effective date of section 7105 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) is extended to August 10, 2006, unless TSA issues a Notice or other regulatory action before that date with an earlier date for implementing the requirements under the statute.

Issued in Arlington, Virginia, on February 6, 2006.

**Kip Hawley,**

*Assistant Secretary.*

[FR Doc. 06-1247 Filed 2-7-06; 1:47 pm]

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<sup>1</sup> Pub. L. 109-59, August 10, 2005, sec. 7105, codified at 49 U.S.C. 5103a(h).

## DEPARTMENT OF THE INTERIOR

### Bureau of Land Management

[ES-020-06-1320-EL]

#### Notice of Availability of the Environmental Assessment and Public Hearing for Coal Lease by Application KYES-50213

**AGENCY:** Bureau of Land Management, Interior.

**ACTION:** Notice of availability of the Chas Coal LLC lease by application KYES-50213 environmental assessment and Federal coal notice of public hearing, and request for Environmental Assessment, Maximum Economic Recovery, and Fair Market Value comments.

**SUMMARY:** The Bureau of Land Management, Eastern States Office, Springfield, Virginia, hereby gives notice that an Environmental Assessment (EA) is available and a public hearing will be held to lease Federal coal pursuant to 43 Code of Federal Regulations (CFR) 3425.4. The EA analyzes and discloses direct, indirect, and cumulative environmental impacts of issuing competitively a Federal coal lease for 314.53 acres in the Daniel Boone National Forest (DBNF) Clay County, Kentucky. The purpose of the public hearing is to solicit comments from the public on (1) The proposal to issue a Federal coal lease; (2) the proposed competitive lease sale; (3) the Fair Market Value (FMV) of the Federal coal; and (4) Maximum Economic Recovery (MER) of the Federal coal included in the tracts.

**DATES:** Written comments must be post-marked by March 13, 2006 and provided to the BLM Jackson Field Office (listed below). The public hearing will be held at the Clay County Public Library on February 27, 2006 at 6 pm.

**ADDRESSES:** Written comments should be addressed to the Bureau of Land Management, Jackson Field Office, 411 Briarwood, Suite 404, Jackson, MS 39206 where copies of the EA are available upon request or for inspection. The public hearing will be held on