

following are the Area Offices of the IHS:

- Aberdeen Area Office (GFA)
- Alaska Area Office (GFB)
- Albuquerque Area Office (GFC)
- Bemidji Area Office (GFE)
- Billings Area Office (GFF)
- California Area Office (GFG)
- Nashville Area Office (GFH)
- Navajo Area Office (GHJ)
- Oklahoma City Area Office (GFK)
- Phoenix Area Office (GFL)
- Portland Area Office (GFM)
- Tucson Area Office (GFN)

*Section GF-20, IHS Area Offices—Functions.* The specific functions of the IHS Area Offices vary, however, each Area Office includes functions organized to support major categories of administrative management and clinical activities. Examples include:

*Administration and Management—*Financial management, administrative and office services, contract/grant administration, procurement, personnel management, facilities management, management information systems, contract health services, and equal employment opportunity;

*Program Planning, Analysis and Evaluation Programs—*Program planning, statistical analysis, legislative initiatives, research and evaluation, health records, management information systems, and patient registration/third party collection;

*Tribal Activity Programs—*Provision of Public Law 93-638, Indian Self-Determination and Educational Assistance Act, health services delivery, community health representatives services, urban Indian health, alcoholism and substance abuse, and health education;

*Health Programs—*Primary care, clinical activities, mental health, nursing services, health promotion and disease prevention, professional recruitment and community services, and the Joint Commission on Accreditation of Healthcare Organizations;

*Environmental Health/Sanitation Facilities Programs—*Environmental health and engineering/sanitation facilities construction programs for IHS Area Office, and

*Information Resources Management Programs—*Automated data processing (ADP), ADP planning and operations,

management information systems, office automation systems, voice and data telecommunications management.

*Section GF-30, IHS Area Offices—Order of Succession.* The order of succession for Area Directors at the IHS Area Offices is determined by each Area Director and continues in effect until changed.

*Section GF-40, IHS Area Offices—Delegations of Authority.* All delegations and re-delegations of authority made to officials in the IHS Area Offices that were in effect immediately prior to this reorganization, and that are consistent with this reorganization, shall continue in effect pending further re-delegation.

This reorganization shall be effective on August 23, 2004.

Dated: July 2, 2004.

**Charles W. Grim,**

*Director, Indian Health Service, Assistant Surgeon General.*

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**BILLING CODE 4160-16-P**

**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 July 1, 2004, 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.

**EFFECTIVE DATE:** July 1, 2004.

**FOR FURTHER INFORMATION CONTACT:** Trong Quan, National Finance Center,

Collections Section, 6026 Lakeside Boulevard, 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, 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 2004-56, the IRS determined the rates of interest for the calendar quarter beginning July 1, 2004, and ending September 30, 2004. 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, 2004, and ending December 31, 2004.

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	.....

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate over-payments (Eff. 1-1-99) (percent)
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
100103	033104	4	4	3
040104	063004	5	5	4
070104	093004	4	4	3

Dated: July 6, 2004.

**Robert C. Bonner,**  
*Commissioner, Customs and Border Protection.*

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BILLING CODE 4820-02-P

**DEPARTMENT OF THE INTERIOR**

**Fish and Wildlife Service**

**Fish and Wildlife Service and Council of Athabascan Tribal Governments Sign Annual Funding Agreement**

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Notice.

**SUMMARY:** On April 30, 2004, the U.S. Fish and Wildlife Service (Service or we) signed an annual funding agreement (AFA or Agreement) with the Council of Athabascan Tribal Governments (CATG) under the Tribal Self-Governance Act of 1994. The action was taken at the discretion of the Service. The decision reflects review and consideration of

concerns, issues, and comments received during a 60-day public comment period. The Agreement was re-negotiated and slightly re-worded following the public comment period. The Agreement provides for the CATG to perform certain programs, services, functions, and activities (Activities) for the Yukon Flats National Wildlife Refuge (Yukon Flats Refuge) during a one-year period for \$59,000. The regional director for the Service in Alaska signed a decision document on this action on Monday, April 26, 2004. The Agreement was endorsed by the Secretary of the Interior on April 30, 2004, and forwarded to the U.S. Congress for a 90-day review period.

**DATES:** The agreement period is proposed for August 1, 2004, through July 31, 2005.

**ADDRESSES:** The final agreement and supporting documentation can be obtained at:

1. Fairbanks—Yukon Flats National Wildlife Refuge Headquarters, 101 12th Avenue, Room 264, Fairbanks, Alaska 99701.

2. Anchorage—U.S. Fish and Wildlife Service Regional Office, National Wildlife Refuge System—Alaska, 1011 East Tudor Road, Anchorage, Alaska 99503.

3. Internet—<http://www.r7.fws.gov/media/catg/index.htm>

**FOR FURTHER INFORMATION CONTACT:** Ted Heuer, Refuge Manager, (907) 456-0407.

**SUPPLEMENTARY INFORMATION:**

**Authority:** 16 U.S.C. 668dd *et seq.*, Pub. L. 103-413, Pub. L. 93-638, 25 CFR 1000.

*What Is the Yukon Flats National Wildlife Refuge?* The Yukon Flats Refuge is the third largest refuge within the National Wildlife Refuge System, administered by the Service in accordance with the National Wildlife Refuge Administration Act, as amended, 16 U.S.C. 668dd. Established by the Alaska National Interest Lands Conservation Act of 1980, the Refuge boundary encompasses 11 million acres. Village corporations and the Doyon, Ltd. regional Native Corporation for the area, established under the Alaska Native Claims Settlement Act (ANCSA, Pub. L.