

INFORMATION CONTACT as soon as possible.

Dated: January 18, 2005.

Howard L. Hime,

Acting Director of Standards, Marine Safety, Security and Environmental Protection.

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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 January 1, 2005, the interest rates for overpayments will be 4 percent for corporations and 5 percent for non-

corporations, and the interest rate for underpayments will be 5 percent. This notice is published for the convenience of the importing public and Customs and Border Protection personnel.

EFFECTIVE DATE: January 1, 2005.

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, 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 2004-111, the IRS determined the rates of interest for the calendar quarter beginning January 1, 2005, and ending March 31, 2005. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (2%) plus three percentage points (3%) for a total of five percent (5%). For corporate overpayments, the rate is the Federal short-term rate (2%) plus two percentage points (2%) for a total of four percent (4%). For overpayments made by non-corporations, the rate is the Federal short-term rate (2%) plus three percentage points (3%) for a total of five percent (5%). These interest rates are subject to change for the calendar quarter beginning April 1, 2005, and ending June 30, 2005.

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	Underpayments (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	
040199	033100	8	8	

Beginning date	Ending date	Underpayments (percent)	Overpayments (percent)	Corporate overpayments (eff. 1-1-99) (percent)
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

Dated: January 19, 2005.
Robert C. Bonner,
Commissioner, Customs and Border Protection.
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DEPARTMENT OF HOMELAND SECURITY
Transportation Security Administration
Notice of Intent To Request Approval From the Office of Management and Budget (OMB) of One Public Collection of Information; Law Enforcement Officer Flying Armed Training and Certification

AGENCY: Transportation Security Administration (TSA), DHS.
ACTION: Notice.

SUMMARY: TSA invites public comment on a new information collection requirement abstracted below that will be submitted to OMB for approval in compliance with the Paperwork Reduction Act.

DATES: Send your comments by March 28, 2005.

ADDRESSES: Comments may be mailed or delivered to Katrina Wawer, Information Collection Specialist, Office of Transportation Security Policy, TSA-9, Transportation Security Administration, 601 South 12th Street, Arlington, VA 22202-4220.

FOR FURTHER INFORMATION CONTACT: Katrina Wawer at the above address or by telephone (571) 227-1995 or facsimile (571) 227-2594.

SUPPLEMENTARY INFORMATION: In accordance with the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 et seq.), an agency may not conduct or sponsor, and a person is not required to respond to a collection of information, unless it displays a valid OMB control number. Therefore, in preparation for submission to renew clearance of the

following information collection, TSA is soliciting comments to—

- (1) Evaluate whether the proposed information requirement is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- (2) Evaluate the accuracy of the agency's estimate of the burden;
- (3) Enhance the quality, utility, and clarity of the information to be collected; and
- (4) Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology.

Purpose of Data Collection

TSA is requesting the collection of this information to comply with 49 CFR 1544.219, which requires Federal and state law enforcement officers (LEOs) that are flying armed with a firearm to complete the Flying Armed Training course. TSA assumed responsibility for the LEO Flying Armed Training course under Section 107(a) of the Aviation and Transportation Security Act (ATSA) (Pub. L. 107-71) (codified at 49 U.S.C. 44918 Crew Training). The course is a non-tactical overview of the conditions under which an officer may fly armed with a firearm, their expected behavior while flying armed, and the scope of their authority while in the air. After training is completed, TSA will solicit written feedback from the LEOs using a TSA training evaluation form. This collection would permit TSA to collect identifying information from LEOs who register for this training course and to solicit voluntary feedback from the participants on the quality of training.

Description of Data Collection

Identifying information would be gathered from LEOs who have registered for the LEO Flying Armed Training program to confirm that they are eligible for this program (*i.e.*, that they are active

law enforcement officers who have an operational need to fly armed and receive the training). The course will be offered to Federal law enforcement agencies via CD-ROM or at the basic training course that LEOs attend at Federal training academies, such as the Federal Law Enforcement Training Center (FLETC) and the FBI and the Drug Enforcement Administration (DEA) Academies in Quantico, Virginia.

For state and local LEOs, the course will be offered on a secure site over the Internet. State and local LEOs will be required to log onto the FLETC website, which will provide a link to the TSA LEO Flying Armed website. TSA will collect information when they register for the course and then maintain a record of successful completion, which is verified with a certificate the LEO will show at the airport-screening checkpoint.

If the TSA agent on site doubts a LEO's authenticity when the LEO presents his or her credentials at the airport to fly, the TSA agent on site will contact the TSA's Transportation Security Operations Center (TSOC), for identity verification. To verify the LEO's identity, the TSOC representative will direct the TSA agent to ask the LEO a series of questions, which the LEO was required to answer during the course registration (*e.g.*, Where is your high school located?).

After training is completed, TSA would solicit written feedback from the LEO training using a TSA training evaluation form. Completion of the form would be voluntary and anonymous. TSA proposes an annual certification for this training process. The number of potential respondents is 40,000 LEOs. The estimated annual reporting burden is 7500 hours annually with an estimated annual cost burden of \$673,248.

Use of Results

TSA Headquarters and authorized airport personnel (airport screeners) will use the registration information to verify