

Last/company name	First name	License	Port of issuance
Goris .....	Jan C .....	20327	St. Louis.
Keller .....	Donald A .....	03776	St. Louis.
Kennedy .....	Duane .....	23728	St. Louis.
Landsbaum .....	Daniel .....	04946	St. Louis.
Langham .....	Stan .....	04580	St. Louis.
Meadows .....	Matthew .....	11512	St. Louis.
Meadows .....	William Harry .....	04292	St. Louis.
Strobel .....	Alicia .....	16640	St. Louis.
Vogt .....	Cynthia A .....	15189	St. Louis.
Williams .....	Richard .....	20444	St. Louis.
Bastman .....	Anders .....	15744	Tampa.
Hall .....	Corie .....	13627	Tampa.
Huber .....	Donald .....	12053	Tampa.
Joye .....	Mark .....	06478	Tampa.
Karumsi .....	Dipan .....	17360	Tampa.
Lisowski .....	Louis .....	13901	Tampa.
Menendez .....	Robert .....	05544	Tampa.
Rodrigues .....	Raymond .....	20407	Tampa.
Santana .....	Freddie .....	24349	Tampa.
Suzanne Shiffer CB, Inc .....	.....	27645	Tampa.
Villar .....	Barbara .....	07387	Tampa.
Wise .....	Jonathan .....	23277	Tampa.
Depace .....	Lawrence .....	11579	Washington, DC.
Essex .....	Ashley E .....	30753	Washington, DC.
Golemon .....	Meredith Lee .....	22352	Washington, DC.
Oskul .....	Mehrnoosh Rouhani .....	13676	Washington, DC.
Seligmann .....	Emanuel Mark .....	07328	Washington, DC.
Ware .....	Sarah Rebecca .....	13978	Washington, DC.

Dated: December 21, 2018.

**Brenda B. Smith,**

*Executive Assistant Commissioner, Office of Trade.*

[FR Doc. 2019-02837 Filed 2-19-19; 8:45 am]

**BILLING CODE 9111-14-P**

## 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 January 1, 2019, the interest rates for overpayments will be 5 percent for corporations and 6 percent for non-corporations, and the interest rate for underpayments will be 6 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 January 1, 2019.

#### 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 2018-32, the IRS determined the rates of interest for the calendar quarter beginning January 1, 2019, and ending on March 31, 2019. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (3%) plus three percentage points (3%) for a total of six percent (6%) for both corporations and non-corporations. For corporate overpayments, the rate is the Federal short-term rate (3%) plus two percentage points (2%) for a total of five percent (5%). For overpayments made by non-corporations, the rate is the Federal short-term rate (3%) plus three percentage points (3%) for a total of six percent (6%). 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 April 1, 2019, and ending June 30, 2019.

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	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	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
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	033119	6	6	5

Dated: February 12, 2019.

**Samuel D. Grable,**

*Assistant Commissioner and Chief Financial Officer, Office of Finance.*

[FR Doc. 2019–02834 Filed 2–19–19; 8:45 am]

**BILLING CODE 9111–14–P**

**DEPARTMENT OF HOMELAND SECURITY**

**U.S. Customs and Border Protection**

**Notice of Revocation of Customs Broker’s License**

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

**ACTION:** Revocation of customs broker’s license.

**SUMMARY:** This document provides notice of the revocation by operation of law of a customs broker’s license.

**FOR FURTHER INFORMATION CONTACT:** Melba Hubbard, Branch Chief, Broker Management, Office of Trade, (202) 325–6986, [melba.hubbard@cbp.dhs.gov](mailto:melba.hubbard@cbp.dhs.gov).