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Dated: July 25, 2014.

**Ira S. Reese,**

*Executive Director, Laboratories and Scientific Services.*

[FR Doc. 2014-18371 Filed 8-1-14; 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 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, 2014, the interest rates for overpayments will be 2 percent for corporations and 3 percent for non-corporations, and the

interest rate for underpayments will be 3 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:** *Effective Date:* July 1, 2014.

**FOR FURTHER INFORMATION CONTACT:**

Michael P. Dean, Revenue Division, Collection and Refunds Branch, 6650 Telecom Drive, Suite #100, Indianapolis, Indiana 46278; telephone (317) 614-4882.

**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 2014-14, the IRS determined the rates of interest for the calendar quarter beginning July 1, 2014, and ending on September 30, 2014. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (1%) plus two percentage points (2%) for a total of three percent (3%) for both corporations and non-corporations. For corporate overpayments, the rate is the Federal short-term rate (1%) plus one percentage point (1%) for a total of two percent (2%). For overpayments made by non-corporations, the rate is the Federal short-term rate (1%) plus two percentage points (2%) for a total of three percent (3%). These interest rates are subject to change for the calendar quarter beginning October 1, 2014, and ending December 31, 2014.

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 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 .....	.....
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 .....

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate over-payments (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
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 .....	093014	3	3	2

Dated: July 30, 2014.

**R. Gil Kerlikowske,**  
Commissioner.

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## DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR-5752-N-61]

### 30-Day Notice of Proposed Information Collection: Fellowship Placement Pilot Program

**AGENCY:** Office of the Chief Information Officer, HUD.

**ACTION:** Notice.

**SUMMARY:** HUD has submitted the proposed information collection requirement described below to the Office of Management and Budget (OMB) for review, in accordance with the Paperwork Reduction Act. The purpose of this notice is to allow for an additional 30 days of public comment.

**DATES:** Comments Due Date: September 3, 2014.

**ADDRESSES:** Interested persons are invited to submit comments regarding this proposal. Comments should refer to the proposal by name and/or OMB Control Number and should be sent to: HUD Desk Officer, Office of Management and Budget, New Executive Office Building, Washington, DC 20503; fax: 202-395-5806. Email: [OIRA\\_Submission@omb.eop.gov](mailto:OIRA_Submission@omb.eop.gov).

**FOR FURTHER INFORMATION CONTACT:** Colette Pollard, Reports Management Officer, QDAM, Department of Housing

and Urban Development, 451 7th Street SW., Washington, DC 20410; email [Colette.Pollard@hud.gov](mailto:Colette.Pollard@hud.gov) or telephone 202-402-3400. Persons with hearing or speech impairments may access this number through TTY by calling the toll-free Federal Relay Service at (800) 877-8339. This is not a toll-free number. Copies of available documents submitted to OMB may be obtained from Ms. Pollard.

**SUPPLEMENTARY INFORMATION:** This notice informs the public that HUD has submitted to OMB a request for approval of the information collection described in Section A.

The **Federal Register** notice that solicited public comment on the information collection for a period of 60 days was published on February 28, 2014.

#### A. Overview of Information Collection

*Title of Information Collection:* Fellowship Placement Pilot Program.

*OMB Approval Number:* 2528-0298.02-New.

*Type of Request:* This is a revision to amend the existing surveys for program evaluation.

*Form Number:* None.

*Description of the need for the information and proposed use:* The Fellowship Placement Program places highly-skilled fellows in distressed cities to work on strategic projects and help build city capacity. The fellowship program is seeking to evaluate its program through surveys of program stakeholders.

*Estimation of the total numbers of hours needed to prepare the information collection including number of*

*respondents, frequency of response, and hours of response:* The number of burden hours to complete a survey is 1 hour. The number of respondents is estimated to be 32 respondents. The total number of burden hours is 32 hours.

#### B. Solicitation of Public Comment

This notice is soliciting comments from members of the public and affected parties concerning the collection of information described in Section A on the following:

(1) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

(2) The accuracy of the agency's estimate of the burden of the proposed collection of information;

(3) Ways to enhance the quality, utility, and clarity of the information to be collected; and

(4) Ways to minimize the burden of the collection of information on those who are to respond; including through the use of appropriate automated collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

HUD encourages interested parties to submit comment in response to these questions.

**Authority:** Section 3507 of the Paperwork Reduction Act of 1995, 44 U.S.C. Chapter 35.