

*Estimated Number of Respondents:* 20.

*Estimated Time Per Respondent:* 12 hours.

*Estimated Total Annual Burden Hours:* 240.

*Estimated Total Annualized Cost on the Public:* N/A.

Dated: November 2, 1998.

**J. Edgar Nichols,**

*Team Leader, Information Services Group.*

[FR Doc. 98-30543 Filed 11-13-98; 8:45 am]

BILLING CODE 4820-02-P

## DEPARTMENT OF THE TREASURY

### Customs Service

#### Proposed Collection; Comment Request; Entry of Articles for Exhibition

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of its continuing effort to reduce paperwork and respondent burden, Customs invites the general public and other Federal agencies to comment on an information collection requirement concerning Entry of Articles for Exhibition. This request for comment is being made pursuant to the Paperwork Reduction Act of 1995 (Pub. L. 104-13; 44 U.S.C. 3505(c)(2)).

**DATES:** Written comments should be received on or before January 15, 1999, to be assured of consideration.

**ADDRESSES:** Direct all written comments to U.S. Customs Service, Information Services Group, Attn.: J. Edgar Nichols, 1300 Pennsylvania Avenue, NW, Room 3.2C, Washington, DC. 20229.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information should be directed to U.S. Customs Service, Attn.: J. Edgar Nichols, 1300 Pennsylvania Avenue NW, Room 3.2C, Washington, DC. 20229, Tel. (202) 927-1426.

**SUPPLEMENTARY INFORMATION:** Customs invites the general public and other Federal agencies to comment on proposed and/or continuing information collections pursuant to the Paperwork Reduction Act of 1995 (Pub. L. 104-13; 44 U.S.C. 3505(c)(2)). The comments should address: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimates of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d)

ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology; and (e) estimates of capital or start-up costs and costs of operations, maintenance, and purchase of services to provide information. The comments that are submitted will be summarized and included in the Customs request for Office of Management and Budget (OMB) approval. All comments will become a matter of public record. In this document Customs is soliciting comments concerning the following information collection:

*Title:* Entry of Articles for Exhibition.

*OMB Number:* 1515-0106.

*Form Number:* N/A.

*Abstract:* This information is used by Customs to substantiate that the goods imported for exhibit have been approved for entry by the Department of Commerce.

*Current Actions:* There are no changes to the information collection. This submission is being submitted to extend the expiration date.

*Type of Review:* Extension (without change).

*Affected Public:* Businesses, Individuals, Institutions.

*Estimated Number of Respondents:* 40.

*Estimated Time Per Respondent:* 20 minutes.

*Estimated Total Annual Burden Hours:* 530.

*Estimated Total Annualized Cost on the Public:* N/A.

Dated: October 27, 1998.

**J. Edgar Nichols,**

*Team Leader, Information Services Group.*

[FR Doc. 98-30544 Filed 11-13-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Customs Service

#### Quarterly IRS Interest Rates Used in Calculating Interest on Overdue Accounts and Refunds on Customs Duties

**AGENCY:** Customs Service, Treasury.

**ACTION:** General notice.

**SUMMARY:** This notice advises the public of the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts and refunds of Customs duties. For the quarter beginning October 1, 1998, the rates will be 7 percent for overpayments and 8 percent for underpayments. This notice is published for the convenience of the importing public and Customs personnel.

**EFFECTIVE DATE:** October 1, 1998.

#### FOR FURTHER INFORMATION CONTACT:

Ronald Wyman, Accounting Services Division, Accounts Receivable Group, 6026 Lakeside Boulevard, Indianapolis, Indiana 46278, (317) 298-1200, extension 1349.

#### 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 shall be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Interest rates are determined based on the short-term Federal rate. The interest rate that Treasury pays on overpayments will be the short-term Federal rate plus two percentage points. The interest rate paid to the Treasury for underpayments will be the short-term Federal rate plus three percentage points. The rates will be rounded to the nearest full percentage.

The interest rates are determined by the Internal Revenue Service (IRS) on behalf of the Secretary of the Treasury based on the average market yield on outstanding marketable obligations of the U.S. with remaining periods to maturity of 3 years or less, and fluctuate quarterly. The rates effective for a quarter are determined during the first-month period of the previous quarter.

In Revenue Ruling 98-46 (see, 1998-39 IRB 10, dated September 28, 1998), the IRS determined that the rates of interest for the first quarter of fiscal year (FY) 1999 (the period of October 1—December 31, 1998) will be 7 percent for overpayments and 8 percent for underpayments. These interest rates are subject to change for the second quarter of FY-1999 (the period of January 1—March 31, 1999).

For the convenience of the importing public and Customs personnel the following list of Internal Revenue Service 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)	Overpay-ments (percent)
Prior to 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

Beginning date	Ending date	Under-payments (percent)	Overpay-ments (percent)	Beginning date	Ending date	Under-payments (percent)	Overpay-ments (percent)	Beginning date	Ending date	Under-payments (percent)	Overpay-ments (percent)
070183	123184	11	11	040189	093089	12	11	040196	063096	8	7
010185	063085	13	13	100189	033191	11	10	070196	033198	9	8
070185	123185	11	11	040191	123191	10	9	040198	123198	8	7
010186	063086	10	10	010192	033192	9	8				
070186	123186	9	9	040192	093092	8	7				
010187	093087	9	8	100192	063094	7	6				
100187	123187	10	9	070194	093094	8	7				
010188	033188	11	10	100194	033195	9	8				
040188	093088	10	9	040195	063095	10	9				
100188	033189	11	10	070195	033196	9	8				

Dated: November 10, 1998.

**Raymond W. Kelly,**

*Commissioner of Customs.*

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