

amended (19 U.S.C. 1641(f)) and § 111.51(a) of the Customs Regulations (19 CFR 111.51(a)), cancel the following Customs brokers' licenses without prejudice.

Port	Individual	License No.
New York .....	World Freight Forwarders, Inc.	13055
New York .....	A F International—A Division of Big Apple Customs Brokers, Inc.	9568
New York .....	Person & Weidhorn, Inc.	3661
New York .....	Leyden Customs Expeditors, Inc.	3149
Wilmington ..	Janice Carter Wilson.	7440
Los Angeles	Pui Ching Company, Inc.	16232

Dated: April 21, 1999.

**Raymond W. Kelly,**

*Commissioner.*

[FR Doc. 99-10743 Filed 4-28-99; 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 (underpayments) and refunds (overpayments) of Customs duties. Due to recent legislation, the interest rate applicable to overpayments by corporations is now different than the interest rate for overpayments by non-corporations. For the quarter beginning April 1, 1999, the interest rates for overpayments will be 7 percent for corporations and 8 percent for non-corporations, and the interest rate for underpayments will be 8 percent. This notice is published for the convenience of the importing public and Customs personnel.

**EFFECTIVE DATE:** April 1, 1999.

**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. Section 6621 was recently 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 rate applicable to underpayments is not so bifurcated.

The interest rates are based on the short-term Federal 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 99-16 (see, 1999-13 IRB 5, dated March 29, 1999), the IRS determined the rates of interest for the third quarter of fiscal year (FY) 1999 (the period of April 1—June 30, 1999). The interest rate paid to the Treasury for underpayments will be the short-term Federal rate (5%) plus three percentage points (3%) for a total of eight percent (8%). For corporate overpayments, the rate is the Federal short-term rate (5%) plus two percentagepoints (2%) for a total of seven percent (7%). For overpayments made by non-corporations, the rate is the Federal short-term rate (5%) plus three percentage points (3%) for a total of eight percent (8%). These interest rates are subject to change for the fourth quarter of FY-1999 (the period of July 1—September 30, 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	Underpayments (percent)	Overpayments (percent)	Corporate Overpay-ments (Eff. 1-1-99) (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	.....
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	.....

Beginning date	Ending date	Underpayments (percent)	Overpayments (percent)	Corporate Overpay-ments (Eff. 1-1-99) (percent)
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 .....	063999	8	8	6 7

Dated: April 26, 1999.

**Raymond W. Kelly,**

*Commissioner of Customs.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; Report of Amended Matching Program

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** Notice is hereby given that the Department of Veterans Affairs (VA) intends to conduct a recurring computer program matching Social Security Administration (SSA) records with VA pension and parents' dependency and indemnity compensation (DIC) records, and records of those veterans receiving total compensation benefits because of unemployability.

The goal of this match is to provide VA with data from income tax return information disclosed to SSA.

VA plans to match records of VA beneficiaries receiving income dependent benefits and to adjust VA income dependent benefits. VA will also use SSA's wage and self employment income records to determine the continued eligibility for VA compensation benefits of those individuals who are receiving disability

compensation at the 100 percent rate because of unemployability.

VA will use this information to adjust VA benefit payments as prescribed by law. The proposed matching program will enable VA to ensure accurate reporting of income.

**RECORDS TO BE MATCHED:** The VA records involved in the match are the VA system of records, Compensation, Pension, Education and Rehabilitation Records—VA (58 VA 21/22) first published at 41 FR 9294, March 3, 1976 and last amended at 63 FR 37941 (July 14, 1998). The SSA records consist of return information with respect to net earnings from self employment and wages, to Federal, State and local agencies administering certain benefit programs from the system of records identified as Earnings Recording and Self Employment System, HHS/SSA/OSR, 09-60-0059. In accordance with Title 5 U.S.C. subsection 552a(o)(2) and (r), copies of the agreement are being sent to both Houses of Congress and to the Office of Management and Budget (OMB).

This notice is provided in accordance with the provisions of the Privacy Act of 1974 as amended by Pub. L. 100-503.

**DATES:** The match will start no sooner than 30 days after publication of this Notice in the **Federal Register**, or 40 days after copies of this Notice and the agreement of the parties is submitted to Congress and OMB, whichever is later, and end not more than 18 months after

the agreement is properly implemented by the parties. The involved agencies' Data Integrity Boards (DIB) may extend this match for 12 months provided the agencies certify to their DIBs within three months of the ending date of the original match that the matching program will be conducted without change and that the matching program has been conducted in compliance with the original matching program.

**ADDRESSES:** Interested individuals may submit written comments to the Director, Office of Regulations Management (02D), Department of Veterans Affairs, 810 Vermont Avenue, NW, Room 1154, Washington, DC 20420. Comments will be available for public inspection at the above address in the Office of Regulations Management, Room 1158, between 8 a.m. and 4:30 p.m., Mondays through Fridays, except holidays.

**FOR FURTHER INFORMATION CONTACT:** Kathleen Grill (212), (202) 273-7234.

**SUPPLEMENTARY INFORMATION:** This information is required by Title 5 U.S.C. subsection 552a(e)(12), the Privacy Act of 1974. A copy of this notice has been provided to both Houses of Congress and OMB.

Approved: April 26, 1999.

**Togo D. West, Jr.,**

*Secretary of Veterans Affairs.*

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