

No. 70) in all correspondence addressed to the Board.

FOR FURTHER INFORMATION CONTACT:

Phillis Johnson-Ball, (202) 565-1530 (TDD for the hearing impaired (202) 565-1695). Additional information is contained in the Draft Supplemental EA. To obtain a copy of the Draft Supplemental EA, contact D.C. News & Data, 1925 K Street, NW, Washington, D.C. 20423, phone (202) 289-4357 or visit the Board's website at "WWW.STB.DOT.GOV".

SUPPLEMENTARY INFORMATION: This Draft Supplemental EA addresses the Union Pacific Railroad Company's (UP's) filings with the Board on June 18, 1999 and October 19, 1999, of environmental information required to complete the environmental review process in this rail abandonment proceeding in accordance with the Court's decision in *State of Idaho v. ICC*, 35 F.3d 585 (D.C. Cir. 1994). UP now seeks final approval to salvage (*i.e.*, remove the tracks, ties, and roadbed) the rail lines known as the Wallace-Mullan Branches (Wallace Branch) in Benewah, Kootenai and Shoshone Counties, Idaho outside of the Bunker Hill Superfund Site (BHSS).¹

To meet its obligations under NEPA, SEA has completed its independent review of the material submitted by UP and has prepared this Draft Supplemental EA to address UP's environmental information and evaluate (1) whether the six environmental conditions previously imposed by the Interstate Commerce Commission (ICC)² are met and (2) whether the environmental concerns regarding salvage activity raised during the course of the environmental review process

have now been appropriately addressed and resolved. The document also contains SEA's preliminary recommendations for mitigating the potential environmental impacts from salvage activity that have been identified.

Based on SEA's independent evaluation of all the available information, SEA preliminarily concludes that the material provided by UP is sufficient to satisfy five of the six environmental conditions imposed by the ICC to ensure that, prior to salvage of the line, the potential significance of environmental effects related to the proposed track salvage will have been properly evaluated.³ Furthermore, SEA concludes, based on the available information and the input of other agencies and government entities with specialized expertise, that if UP complies with the mitigation in the Engineering Evaluation/Cost Analysis and the Track Salvage Work Plan that were issued and approved by EPA, and the Biological Assessment prepared by UP and approved by the U.S. Fish and Wildlife Service, and if the additional mitigation SEA recommends in this Draft Supplemental EA is imposed and implemented by UP, UP's proposal to salvage the Wallace Branch would not have significant adverse environmental impacts.

SEA encourages the general public and interested agencies, government entities, and parties to participate in the environmental review of UP's salvage proposal by commenting on this Draft Supplemental EA during the 45-day comment period which ends February 22, 2000. SEA seeks public input on all aspects of this Draft Supplemental EA, as well as on the Board's environmental review process, so that SEA can assess public concerns and issues related to the UP proposal and determine whether additional environmental analysis and mitigation are necessary to analyze and effectively mitigate the potential environmental impacts that could occur as a result of track salvage activity on this line.

SEA will fully consider all comments that it receives in preparing final environmental recommendations to the Board, which will be based on further documentation and analysis, if any is needed. The Board then will consider the entire environmental record, the Draft Supplemental EA, all public

comments, and SEA's Post EA recommendations, including SEA's final recommended environmental mitigation before issuing a decision either granting or denying UP final authority to salvage the portion of the Wallace Branch outside of the BHSS. In that decision, if UP's proposal is approved, the Board will impose any environmental conditions it deems appropriate.

By the Board, Elaine K. Kaiser, Chief, Section of Environmental Analysis.

Vernon A. Williams.

Secretary.

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BILLING CODE 4915-00-P

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. For the quarter beginning January 1, 2000, 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: January 1, 2000.

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 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

¹ The 71.5-mile line extends from milepost 16.5 near Plummer, to milepost 80.4, near Wallace, and then to milepost 7.6, near Mullan, in Benewah, Kootenai, and Shoshone Counties, Idaho. The line traverses the U.S. Postal Service zip codes 83851, 83861, 83833, 83810, 83839, 83837, 83846, and 83846. The Wallace Branch no longer has stations because rail service has already been discontinued. The 7.9-mile section of right-of-way within the BHSS was addressed in the BHSS Record of Decision (EPA 1992) and is not part of the salvage proposal before the Board. Section 121(e)(1), 42 U.S.C. 9261(e)(1), relieves railroads of the requirement to obtain Board approval to abandon the portions of rail lines within Superfund sites if they do so in connection with remediation actions carried out in compliance with the Comprehensive Environmental Response, Compensation and Liability Act.

² The ICC Termination Act of 1995 (ICCTA), which was enacted on December 29, 1995, and took effect on January 1, 1996, abolished the ICC and established the Board to assume some regulatory functions involving rail transportation matters that the ICC had administered, including the functions involving the abandonment of rail service at issue here. The ICC's six environmental conditions required consultation and possible permitting and review by appropriate agencies with specialized expertise prior to any salvage activity on this line.

³ The only condition that has not yet been satisfied is the ICC's Environmental Condition No. 6, involving historic preservation. SEA recommends that the Board impose a modified historic preservation condition on any decision approving salvage to ensure completion of the historic review process.

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 99-53 (*see*, 1999-50 IRB 1, dated December 13, 1999), the

IRS determined the rates of interest for the second quarter of fiscal year (FY) 2000 (the period of January 1–March 31, 2000). 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 percentage points (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 third quarter of FY-2000 (the period of April 1–June 30, 2000).

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	Underpay- ments (percent)	Overpayments (percent)	Corporate overpayments (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	
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

Dated: January 3, 2000.

Raymond W. Kelly,

Commissioner of Customs.

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DEPARTMENT OF THE TREASURY

Financial Crimes Enforcement Network

Office of the Comptroller of the Currency

Office of Thrift Supervision

Federal Deposit Insurance Corporation

National Credit Union Administration

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Suspicious Activity Report

AGENCIES: Financial Crimes Enforcement Network (FinCEN), Office of the Comptroller of the Currency (OCC), Office of Thrift Supervision (OTS), Federal Deposit Insurance Corporation (FDIC), National Credit Union Administration (NCUA).

ACTION: Submission for OMB review; joint comment request.

SUMMARY: In accordance with the requirements of the Paperwork Reduction Act of 1995 (44 U.S.C. chapter 35), FinCEN, OCC, OTS, FDIC, and NCUA (collectively, the "agencies") hereby give notice that they plan to submit to the Office of Management and Budget (OMB) requests for review of the information collections described below.

Although the OCC, OTS, FDIC, NCUA, and FinCEN are submitting the SAR information collection to OMB for extension, the Board of Governors of the Federal Reserve System (the Board) has participated in the review of this information collection and will process its extension under its Paperwork Reduction Act delegated authority.

On September 28, 1999, the agencies including the Board, requested public comment on the revision of the Suspicious Activity Report, which is being streamlined and reformatted for four-digit dates (a Year 2000 change). The OCC also requested comments on all information collections contained in 12 CFR part 21. The agencies are making the changes proposed and are making several additional changes suggested by the commenters. None of the changes will impose substantial additional burden on respondents.

DATES: Written comments should be received on or before February 7, 2000.

The SAR form will be issued by the agencies with sufficient time for implementation.

ADDRESSES: You are invited to submit a written comment to any or all of the agencies. In addition, you should send a copy of your comment to the OMB desk officer for the agencies. Direct all written comments as follows:

FinCEN: Financial Crimes Enforcement Network, Department of the Treasury, Suite 200, 2070 Chain Bridge Road, Vienna, VA 22182-2536, Attention: Revised SAR. Comments also may be submitted by electronic mail to the following Internet address: "regcomments@fincen.treas.gov" with the caption in the body of the text, "Attention: Revised SAR."

OCC: Communications Division, Office of the Comptroller of the Currency, 250 E Street, SW., Third Floor, Attention: 1557-0180, Washington, DC 20219. In addition, comments may be sent by facsimile transmission to (202) 874-5274, or by electronic mail to reg.comments@occ.treas.gov.

OTS: Manager, Dissemination Branch, Information Management and Services, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, Attention 1550-0003. These submissions may be hand delivered to 1700 G Street, NW., lower level, from 9 a.m. to 5 p.m. on business days; they may be sent by facsimile transmission to FAX Number (202) 906-7755; or they may be sent by e-mail:

public.info@ots.treas.gov. Those commenting by e-mail should include their name and telephone number. Comments over 25 pages in length should be sent to FAX Number (202) 906-6956. Comments will be available for inspection at 1700 G Street, NW., from 9 a.m. until 4 p.m. on business days. Copies of the form are available for inspection at 1700 G Street, NW., from 9 a.m. until 4 p.m. on business days.

FDIC: Written comments should be addressed to Robert E. Feldman, Executive Secretary, Attention: Comments/OES, Federal Deposit Insurance Corporation, 550 17th Street, NW., Washington, DC 20429. Comments may be hand-delivered to the guard station at the rear of the 550 17th Street Building (located on F Street), on business days between 7 a.m. and 5 p.m. [FAX number (202) 898-3838; Internet address: comments@fdic.gov].

Comments may be inspected and photocopied in the FDIC Public Information Center, Room 100, 801 17th Street, NW., Washington, DC, between 9 a.m. and 4:30 p.m., on business days.

NCUA: Clearance Officer: Mr. James L. Baylen, (703) 518-6410, National Credit Union Administration, 1775 Duke Street, Alexandria, VA 22314-3428, Fax No. 703-518-6433, E-mail: jbaylen@ncua.gov.

OMB: Alexander T. Hunt, Office of Information and Regulatory Affairs, Office of Management and Budget, New Executive Office Building, Room 3208, Washington, DC 20503.

FOR FURTHER INFORMATION CONTACT: You may request additional information or a copy of the collection by contacting:

FinCEN: Deborah Groome, (703) 905-3744, or Scott Lodge, (703) 905-3606, both of the Office of Data Systems Support, Financial Crimes Enforcement Network, 2070 Chain Bridge Road, Vienna, VA 22182-2536.

OCC: Jessie Dunaway or Camille Dixon, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington DC 20219, (202) 874-5090.

OTS: Richard Stearns, Deputy Chief Counsel for Enforcement, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, (202) 906-7966.

FDIC: Tamara R. Manly, Office of the Executive Secretary, FDIC, 550 17th Street, NW., Washington, DC 20429, (202) 898-7453.

NCUA: James L. Baylen, NCUA Clearance Officer, (703) 518-6410, or John K. Ianno, Office of General Counsel, (703) 518-6540, National Credit Union Administration, 1775 Duke Street, Alexandria, VA 22314-3428.

SUPPLEMENTARY INFORMATION:

Title: Suspicious Activity Report. (The OCC is renewing all information collections covered under the information collection titled: "(MA)—Minimum Security Devices and Procedures, Reports of Suspicious Activities, and Bank Secrecy Act Compliance Program (12 CFR 21).")

OMB Numbers:

FinCEN: 1506-0001
OCC: 1557-0180
OTS: 1550-0003
FDIC: 3064-0077
NCUA: 3133-0094

Form Numbers:

FinCEN: TD F 90-22.47
OCC: None
OTS: 1601
FDIC: 6710/06
NCUA: 2362

Abstract: In 1985, the agencies issued procedures to be used by banks, thrifts, credit unions, their holding companies and certain other financial institutions operating in the United States to report