

addition, we seek comments on whether this guidance aligns with activities that may already be taking place by industry. The Coast Guard will carefully consider all comments submitted during the comment period before promulgating any final guidance. This notice is issued under authority of 5 U.S.C. 522(a).

**R.D. Manning,**

*Captain, U.S. Coast Guard, Chief, Office of Port and Facility Compliance.*

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**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 remain the same from the previous

quarter. For the calendar quarter beginning July 1, 2017, the interest rates for overpayments will be 3 percent for corporations and 4 percent for non-corporations, and the interest rate for underpayments will be 4 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, 2017.

**FOR FURTHER INFORMATION CONTACT:**

Shandy Plicka, Revenue Division, Collection and Refunds Branch, 6650 Telecom Drive, Suite #100, Indianapolis, Indiana 46278; telephone (317) 298-1717.

**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 2017-13, the IRS determined the rates of interest for the calendar quarter beginning July 1, 2017, and ending on September 30, 2017. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (1%) plus three percentage points (3%) for a total of four percent (4%) for both corporations and non-corporations. For corporate overpayments, the rate is the Federal short-term rate (1%) plus two percentage points (2%) for a total of three percent (3%). For overpayments made by non-corporations, the rate is the Federal short-term rate (1%) plus three percentage points (3%) for a total of four percent (4%). These interest rates are subject to change for the calendar quarter beginning October 1, 2017, and ending December 31, 2017.

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 | 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                       |   |

| Beginning date | Ending date | Under-payments (percent) | Over-payments (percent) | Corporate over-payments (Eff. 1–1–99) (percent) |
|----------------|-------------|--------------------------|-------------------------|---|
| 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         | 093017      | 4                        | 4                       | 3   |

Dated: July 3, 2017.

**Sean M. Mildrew,**  
Acting Chief Financial Officer, Office of Finance.

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**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

[Docket No. FR–6001–N–19]

**60-Day Notice of Proposed Information Collection: Multifamily Housing Mortgage and Housing Assistance Restructuring Program (Mark to Market)**

**AGENCY:** Office of the Assistant Secretary for Housing—Federal Housing Commissioner, HUD.  
**ACTION:** Notice.

**SUMMARY:** HUD is seeking approval from the Office of Management and Budget (OMB) for the information collection described below. In accordance with the Paperwork Reduction Act, HUD is requesting comment from all interested parties on the proposed collection of information. The purpose of this notice is to allow for 60 days of public comment.

**DATES:** *Comments Due Date:* September 11, 2017.

**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: Colette Pollard, Reports Management Officer, QDAM, Department of Housing and Urban Development, 451 7th Street SW., Room 4176, Washington, DC 20410–5000; telephone 202–402–3400 (this is not a toll-free number) or email at [Colette.Pollard@hud.gov](mailto:Colette.Pollard@hud.gov) for a copy of the proposed forms or other available information. Persons with hearing or speech impairments may access this number through TTY by calling the toll-free Federal Relay Service at (800) 8778339.

**FOR FURTHER INFORMATION CONTACT:** Claude Dickson, Bonds and Appeals Manager, OAHP, Department of Housing and Urban Development, 451 7th Street SW., Washington, DC 20410; email [Claude.C.Dickson@hud.gov](mailto:Claude.C.Dickson@hud.gov) or telephone 202–402–8372. This is not a toll-free number. Persons with hearing or speech impairments may access this number through TTY by calling the toll-free Federal Relay Service at (800) 877–8339. Copies of available documents submitted to OMB may be obtained from Mr. Dickson.

**SUPPLEMENTARY INFORMATION:** This notice informs the public that HUD is seeking approval from OMB for the information collection described in Section A.

**A. Overview of Information Collection**

*Title of Information Collection:* Multifamily Housing Mortgage and Housing Assistance Restructuring Program (Mark to Market).  
*OMB Approval Number:* 2502–0533.

*Type of Request:* Extension of currently approved collection.  
*Form Numbers:* HUD–9624, HUD–9625, OPG 2.1, OPG 2.2, OPG 2.7, OPG 2.9, OPG 2.15, OPG 2.16, OPG 2.17, OPG 3.1, OPG 3.2, OPG 3.3, OPG 3.4, OPG 3.5, OPG 3.7, OPG 3.8, OPG 4.1, OPG 4.2, OPG 4.3, OPG 4.4, OPG 4.5, OPG 4.6, OPG 4.7, OPG 4.8, OPG 4.10, OPG 4.11, OPG 4.12, OPG 5.1, OPG 5.4, OPG 5.5, OPG 6.2, OPG 6.5, OPG 6.8, OPG 6.9, OPG 7.1, OPG 7.2, OPG 7.3, OPG 7.3TPA, OPG 7.5, OPG 7.6, OPG 7.7, OPG 7.8, OPG 7.9, OPG 7.11, OPG 7.12, OPG 7.13, OPG 7.14, OPG 7.16, OPG 7.21, OPG 7.22, OPG 7.23, OPG 7.24, OPG 7.25, OPG 8.1, OPG 9.10, OPG 9.11, OPG 10.2, OPG 10.4a, OPG 10.4b, OPG 10.6a, OPG 10.8, OPG Appendix M, Attachment 1, OPG Appendix M Attachment 2, OPG 11.1.

*Description of the need for the information and proposed use:* The Mark to Market Program is authorized under the Multifamily Assisted Housing Reform and Affordability Act of 1997 as extended by the Market to Market Extension Act of 2001. The information collection is required and will be used to determine the eligibility of FHA-insured multifamily properties for participation in the Mark to Market program and the terms on which such participation should occur as well as to process eligible properties from acceptance into the program through closing of the mortgage restructure in accordance with program guidelines. The result of participation in the program is the refinancing and