

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate Overpayments (Eff. 1-1-99) (percent)
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
040100	063000	9	9	8

Dated: April 10, 2000.

Raymond W. Kelly,

Commissioner of Customs.

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DEPARTMENT OF THE TREASURY

Customs Service

Customs Contact for Y2K Failures

AGENCY: Customs Service, Department of the Treasury.

ACTION: General notice.

SUMMARY: Under the Y2K Act, each executive agency of the United States that has the authority to impose civil penalties on small business concerns is required to establish a point of contact to act as a liaison between the agency and small business concerns regarding problems experienced by small business concerns resulting from the transition of computer programs, devices, and systems from the year 1999 to the year 2000. Small business concerns may contact the agency, through the agency point of contact, with regard to Y2K transition problems and compliance with Federal rules or regulations. This document announces the contact person established by Customs for that purpose.

FOR FURTHER INFORMATION CONTACT: Eula Walden, Deputy Trade Ombudsman, (202) 927-1440.

SUPPLEMENTARY INFORMATION:

Background

On July 20, 1999, the Y2K Act (Pub. L. 106-37; 113 Stat. 185) (the Act) was signed into law. Section 18 of the Act, codified at 15 U.S.C. 6617, provides that each executive agency of the United States that has the authority to impose civil penalties on small business concerns is required to establish a point of contact to act as liaison between the agency and those small business concerns. Small business concerns may contact the agency liaison with respect to problems arising out of Y2K failures and compliance with Federal rules or regulations. (See 15 U.S.C. 6617(b).)

Generally, problems arising out of Y2K failures are problems experienced by small business concerns that result from the failure of any computer program, device, system (including any computer system, computer microchip, or integrated circuit embedded in another device), software, firmware, or other set or collection of processing instructions caused by the transition from the year 1999 to the year 2000. (See 15 U.S.C. 6602(2).) Under the Act, a small business concern facing a penalty for a first-time violation of a Federal rule or regulation caused by a Y2K failure may obtain a waiver of that penalty upon meeting certain requirements, one of which is to report the first-time violation to the appropriate agency within 5 business days of its discovery by the small business concern. (See 15 U.S.C. 6617(d).)

This document, in accordance with 15 U.S.C. 6617(b)(2), announces the identity of the Customs point of contact who will serve as liaison between the agency and small business concerns. Small business concerns may contact Mr. Joseph M. Rees, Trade Ombudsman for the United States Customs Service, for purposes of addressing problems arising from Y2K failures and compliance with Federal rules or regulations. The telephone number for Mr. Rees is 202/927-1440.

Dated: April 10, 2000.

Joseph M. Rees,

Trade Ombudsman, Office of the Trade Ombudsman.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Advisory Committee for Electronic Tax Administration

AGENCY: Internal Revenue Service (IRS).
ACTION: Request for nominations.

SUMMARY: The Electronic Tax Administration Advisory Committee (ETAAC), was established to provide continued input into the development and implementation of the Internal Revenue Service' (IRS') strategy for electronic tax administration. The ETAAC provides an organized public forum for discussion of electronic tax