

amendment through a quarterly tracking report:

(A) An error in the country of origin when the entered value for the line item is less than \$10,000;

(B) An error in the net quantity of the merchandise when the difference between the entered and correct quantities is less than 10 percent or the entered value for the line item is less than \$10,000;

(C) A value error when the difference between the entered and correct values is less than \$10,000;

(D) An error in the HTSUS number when the entered value for the line item is less than \$10,000;

(E) An error relative to other charges (freight, etc.) when the difference between the entered and correct values of the merchandise is less than \$10,000.

*Guidelines for processing non-revenue related statistical information errors:* (a) Statistical information error requiring report to Census Bureau:

- Importer files individual amendment letter.
- Customs unsets liquidation cycle and issues a "change liquidation".
- After liquidation, importer may file a protest or petition.

(b) Statistical information error not requiring report to Census Bureau:

- Importer files quarterly tracking report.
- Customs does not unset liquidation cycle and issues a "no change" liquidation in due course.
- After liquidation, importer may file a protest or petition.

Importers who voluntarily participate in the test commit, by such participation, to report all errors through the test procedure by filing either individual amendment letters or quarterly tracking reports (as appropriate under the above procedures) for the duration of the test.

Customs emphasizes that the test applies only to the described procedure for reporting entry summary errors prior to liquidation. The test procedure has no effect on Customs enforcement authority or on other statutory or regulatory provisions and requirements relating to admissibility, restricted or prohibited merchandise, other agency requirements, etc. It is noted that even during the test, the administrative exemption under which Customs disregards ordinary underpayments of up to \$20, does not apply to antidumping and countervailing duties.

#### Authorization for the Test

Pursuant to Customs Modernization provisions in the North American Free Trade Agreement Implementation Act, Pub. L. 103-182, 107 Stat. 2057, 2170

(December 8, 1993), Customs amended its regulations (19 CFR chapter I), in part, to enable the Commissioner of Customs to conduct limited test programs or procedures designed to evaluate the effectiveness of new technology or operations procedures which have as their goal the more efficient and effective processing of passengers, carriers, and merchandise. Section 101.9(a) of the Customs Regulations (19 CFR 101.9(a)) allows for general testing for this purpose. *See* T.D. 95-21. This test is established pursuant to that regulatory provision.

#### Misconduct

The test is open to all importers who elect to follow the procedures set forth in this document for correcting already filed entry summaries prior to liquidation. However, a participant making and amending entries under the test procedures will be subject to the usual penalties, liquidated damages, and other administrative sanctions for any Customs law violations.

#### Evaluation of the Test

Although by no means exclusive, the following evaluation factors may be used by Customs to assess the merits of the test procedure:

1. Workload impact;
2. Policy and procedure accommodations;
3. System efficiency;
4. Operational efficiency; or
5. Other issues raised by public comment or by the test participants.

Results of the test will be formulated at the conclusion of the test and will be made available to the public upon request. The test may be extended if warranted. Additional information on the post entry amendment procedure can be found under "Importing and Exporting" at <http://www.customs.gov>.

Dated: November 22, 2000.

**John H. Heinrich,**

*Acting Assistant Commissioner, Office of Field Operations.*

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**BILLING CODE 4820-02-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8498

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8498, Program Sponsor Agreement for Continuing Education for Enrolled Agents.

**DATES:** Written comments should be received on or before January 29, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Program Sponsor Agreement for Continuing Education for Enrolled Agents.

*OMB Number:* 1545-1459.

*Form Number:* Form 8498.

*Abstract:* Form 8498 is used by the Director of Practice to determine the qualifications of those individuals or organizations seeking to present continuing professional educational programs for persons enrolled to practice before the Internal Revenue Service.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals and business or other for-profit organizations.

*Estimated Number of Respondents:* 500.

*Estimated Time Per Respondent:* 36 minutes.

*Estimated Total Annual Burden Hours:* 300.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal

revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (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 estimate 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 of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: November 16, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 97-64

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)).

Currently, the IRS is soliciting comments concerning Notice 97-64, Temporary Regulations To Be Issued Under Section 1(h) of the Internal Revenue Code (Applying Section 1(h) to Capital Gain Dividends of RICs and REITs).

**DATES:** Written comments should be received on or before January 29, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the notice should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Temporary Regulations To Be Issued Under Section 1(h) of the Internal Revenue Code (Applying Section 1(h) to Capital Gain Dividends of RICs and REITs).

*OMB Number:* 1545-1565.

*Notice Number:* Notice 97-64.

*Abstract:* Notice 97-64 describes temporary regulations that will permit Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs) to distribute multiple classes of capital gain dividends.

*Current Actions:* There are no changes being made to the notice at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, and individuals.

The burden of the collection of information in sections 9 and 10 of Notice 97-64 is reflected in the burden for Form 1099-DIV and Form 2439.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (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 estimate 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 of the collection of

information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: November 16, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0222]

#### Proposed Information Collection Activity; Proposed Collection; Comment Request

**AGENCY:** National Cemetery Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The National Cemetery Administration (NCA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection for which approval has expired, and allow 60 days for public comment in response to the notice. This notice solicits comments on the information to obtain a government provided headstone or grave marker for eligible veterans.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before January 29, 2001.

**ADDRESSES:** Submit written comments on the collection of information to Jocelyn Hearn, National Cemetery Administration (402B1), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420. Please refer to "OMB Control No. 2900-0222" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Jocelyn Hearn at (202) 273-5181 or FAX (202) 273-9381.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Public Law 104-13; 44 U.S.C., 3501-3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct