

of and granting of permits to customs brokers) were applicable to customs brokers participating in the RLF prototype. The July 6, 2001, document noted that all of the other RLF Prototype Two terms and conditions set forth in the December 7, 1998 document remained in effect.

#### Changes to RLF Prototype Two

Since the inception of RLF Prototype Two, there have been significant changes made to the RLF application process, as well as to the prototype's eligibility requirements. As a result, much of the information contained in previous **Federal Register** notices regarding the application process, participant selection, and eligibility requirements needs to be updated or is now obsolete. For these reasons, this notice contains a comprehensive and updated list of current RLF eligibility requirements and a description of the new one-step application process. Therefore, information contained in this notice regarding these subject areas supercedes the information set forth in the sections entitled "Eligibility Criteria," "Prototype Two Applications," and "Basis for Participant Selection" in the above-referenced **Federal Register** notices. All of the other RLF Prototype Two terms and conditions set forth in the above-referenced **Federal Register** notices remain in effect, except those explicitly changed by this document and described below.

#### I. No Line Release Entries Permitted Under RLF Prototype Two

RLF participants may not file using paper invoices or line release for RLF transactions. This prohibition is necessary to reflect the fact that RLF participants must possess a national permit and line release programs require a local permit.

#### II. RLF Prototype Two Eligibility Criteria

To be eligible to participate in RLF Prototype Two, a filer must have proven capability to provide electronically, on an entry-by-entry basis, the following: entry; entry summary; invoice information using the Electronic Invoice Program (EIP); and the payment of duties, fees, and taxes through the Automated Clearinghouse (ACH). See 19 U.S.C. 1414(a)(2). EIP includes modules of the Automated Broker Interface (ABI) that allow entry filers to electronically transmit detailed entry data and includes Automated Invoice Interface (AII) and Electronic Data Interchange for Administration, Commerce and Transportation (EDIFACT). In addition,

the following requirements and conditions apply:

1. RLF participants must be operational on the ABI (see 19 CFR part 143, subpart A);

2. RLF participants must be operational on the ACH 30 days before applying for RLF (see 19 CFR 24.25);

3. RLF participants must be operational on the EIP prior to applying for RLF;

4. RLF participants must possess a National Permit (see 19 CFR 111.19(f));

5. The remote Customs location(s) to which a prospective RLF participant wishes to transmit RLF information must have received EIP/RLF training.

A current listing of RLF-trained locations, as well as other RLF information and updates, is available on the Customs Electronic Bulletin Board (CEBB), the Customs Administrative Message System (CAMS), and on the Customs Internet Web site at <http://www.customs.gov>;

6. RLF participants must maintain a continuous bond which meets or exceeds the national guidelines for bond sufficiency;

7. Only entry type 01 (consumption) and entry type 11 (informal) will be accepted for RLF;

8. Cargo release must be certified from the entry summary transaction data (EI);

9. RLF participants may not file using paper invoices or line release for RLF transactions;

(**Note:** EIP participants will be allowed to file Immediate Delivery releases for direct arrival road and rail freight at the land border using paper invoices under Line Release, Border Cargo Selectivity (BCS), or Cargo Selectivity (CS), in accordance with 19 CFR 142.21(a).)

10. Cargo that has been moved in-bond is not eligible for RLF but may be eligible for clearance under EIP; and

11. RLF participants must use other government agency (OGA) interfaces where available. It is the filer's responsibility to ensure that all OGA requirements are met for each entry filed under RLF. If an electronic interface is not available, contact your local RLF coordinator for possible alternative filing options.

In addition to the eligibility requirements described above, all RLF participants are reminded of their responsibility to provide accurate information to Customs, and of their responsibility to adhere to all laws, regulations, rules, restrictions and eligibility criteria that pertain to this program. Any RLF participant who violates any of the above conditions will be subject to all penalties available under the law including possible suspension from the prototype.

Participants are further reminded that participation in RLF Prototype Two is not confidential. Lists of approved participants will be made available to the public.

#### RLF Prototype Two Application Process

Applications for participation in RLF Prototype Two will be accepted on an ongoing basis and should be submitted to the Remote Filing Team, U.S. Customs Service, 1300 Pennsylvania Avenue, NW., Room 5.2B, Washington, DC 20229. Applications must contain the following information:

1. Filer name, point of contact, address, filer code and IRS #;

2. Site(s) from which RLF transmission originates (include port code);

3. Name of port(s) (including port code) to which RLF electronic filings will be transmitted; and

4. A sample of 5 entries filed using the Automated Invoice Interface (AII)/EIP, of varying complexity, that include: multiple lines, multiple invoices and an adjustment to the entered value (Delivered Duty Paid (DDP) and Cost, Insurance and Freight (CIF)).

After an application has been reviewed and evaluated, the applicant will receive an approval or denial letter from the Remote Filing Team, Customs Headquarters. An applicant will be permitted to begin filing entries to a remote location upon receipt of a letter from Customs granting approval to participate in RLF. If an approved RLF participant seeks to add additional ports or importers, they must notify their ABI client representative or the Headquarters coordinator for profile updates.

Dated: February 13, 2003.

**Jayson P. Ahern,**

*Assistant Commissioner, Office of Field Operations.*

[FR Doc. 03-4407 Filed 2-24-03; 8:45 am]

**BILLING CODE 4820-02-P**

## DEPARTMENT OF THE TREASURY

### Federal Law Enforcement Training Center (FLETC)

#### Meeting Cancellation

**AGENCY:** Federal Law Enforcement Training Center, Department of the Treasury.

**ACTION:** Cancellation of notice.

**SUMMARY:** This cancels previously announced **Federal Register** Notice published on February 4, 2003 (Volume 68, Number 23) [Notices][Page 5701]. The Advisory Committee to the National

Center for State and Local Law Enforcement Training (National Center) at the Federal Law Enforcement Training Center has cancelled its meeting previously scheduled for February 26, 2003.

**ADDRESSES:** Federal Law Enforcement Training Center, Building 67, Glynco, GA 31524.

**FOR FURTHER INFORMATION CONTACT:**

Bruce P. Brown, Director, National Center for State and Local Law Enforcement Training, Federal Law Enforcement Training Center, Glynco, GA 31524, 912-267-2322.

Dated: February 19, 2003.

**Bruce P. Brown,**

*Director, National Center for State and Local Law Enforcement Training.*

[FR Doc. 03-4481 Filed 2-21-03; 11:22 am]

**BILLING CODE 4810-32-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Restaurant and Bar Tip Reporting Open Meeting

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

**ACTION:** Notice.

**SUMMARY:** This is an open meeting to discuss tip reporting and tax responsibilities of employees and employers in restaurants and drinking establishments.

**DATES:** This meeting will be held on Wednesday, April 2, 2003. Notification of intent to attend the meeting or make a presentation at the meeting should be made with Christine Williams or Sandy Cyze at 630-493-5812 by March 14, 2003. Notification of intent should include your name, phone number, e-mail address and organization represented. If you leave this information for Ms. Williams or Ms. Cyze in a voice-mail message, please spell out all names.

**ADDRESSES:** This meeting will be held at the Treasury Executive Institute, 801 9th St., NW., Washington, DC. The meeting will be open to the public and will be in a room that accommodates approximately 50 people. Limited seating space and building security requirements necessitate reservations, so please call as early as possible.

**FOR FURTHER INFORMATION CONTACT:** To get on the access list to attend this meeting, or have a copy of the agenda

faxed to you, call Christine Williams or Sandy Cyze at 630-493-5812. A draft of the agenda will be e-mailed to registered participants during the week prior to the meeting.

**SUPPLEMENTARY INFORMATION:** The IRS welcomes suggestions that will simplify the taxpayer burden associated with tip reporting by restaurants and their employees. The IRS is also interested in current tip practice and the electronic collection of data. Written comments can be mailed to the IRS, Taxpayer Education and Communications Area Director, 2001 Butterfield Rd., Suite 1301, Downers Grove, IL 60515 or via e-mail to [leonard.n.hall@irs.gov](mailto:leonard.n.hall@irs.gov). Comments are due by March 14, 2003.

**Background:** In 1994, the IRS met with industry representatives and developed several voluntary programs to encourage accurate tip reporting. Despite these existing programs, a significant amount of tip income remains unreported. In June 2002, the Supreme Court affirmed in the case of *United States vs. Fior D'Italia* that the IRS can impose employer-only assessments of unpaid employment taxes on tips. While the Court sustained the IRS' authority to perform these audits, the IRS is interested in continuing its long-held successful dialogue with the food and beverage industry. The IRS is seeking taxpayer input to help increase participation and compliance in existing tip programs.

#### Summarized Agenda for Meeting Wednesday, April 2, 2003

- 9 Meeting Opens
- 11:30 Break for Lunch
- 1 Meeting Resumes
- 5 Meeting Adjourns

The topics that are planned to be covered are as follows:

- (1) Tip Rates-Industry Experience
- (2) Industry Experience with Existing Programs
- (3) Suggestions for Improving Process/Reducing Burden
- (4) Incentives for Participation
- (5) Electronic Recordkeeping Processes

**Note:** Last minute changes to these topics are possible and could prevent advance notice.

Dated: February 13, 2003.

**Robert L. Hunt,**

*Director, Small Business/Self-Employed Division, Taxpayer Education and Communications.*

[FR Doc. 03-4417 Filed 2-24-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 3 Taxpayer Advocacy Panel (Including the States of Florida, Georgia, Alabama, Mississippi, Louisiana, Arkansas and Tennessee)

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 3 Taxpayer Advocacy Panel will be conducted (via teleconference).

**DATES:** The meeting will be held Friday, March 21, 2003.

**FOR FURTHER INFORMATION CONTACT:**

Sallie Chavez at 1-888-912-1227, or 954-423-7979.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 3 Taxpayer Advocacy Panel will be held Friday, March 21, 2003, from 11:00 am EST to 12:30 pm EST via a telephone conference call. The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service. Individual comments will be limited to 5 minutes. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 954-423-7979, or write Sallie Chavez, TAP Office, 1000 South Pine Island Rd., Suite 340, Plantation, FL 33324. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Sallie Chavez. Ms. Chavez can be reached at 1-888-912-1227 or 954-423-7979.

The agenda will include the following: Various IRS issues.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: February 19, 2003.

**Deryle J. Temple,**

*Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-4415 Filed 2-24-03; 8:45 am]

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