

Notice 97-61

The Internal Revenue Service has undertaken a large-scale effort to address the year 2000 issue. The Year 2000 Conversion Project's primary goal is to make all current and future IRS information systems year 2000 compliant. That is, ensure that all computer systems function correctly before and after January 1, 2000.

The Internal Revenue Service has adopted a standard for the year representation and date representation. This standard will be used in all data exchanges with external trading partners (ETPs), Federal, state and local governments as well as the private sector. The standard is:

- an 8-position year when using the Gregorian data format; the 8 characters (YYYYMMDD) must be contiguous and the 4-position year field must be at the beginning of the date field;

- a four-position year when using the Julian date format; the date field would be represented as YYYYDDD;

- a four-position year when using the Epoch/Offset date format where the Epoch (year field) contains four characters and the Offset is a time element determined by the system owner; and,

- a four-position year will be used in conjunction with all other date formats and the other elements of the date field.

The IRS said it will be contacting its external trading partners to inform them of the date by which data exchanges will be converted. The trading partners will be expected to certify that they will be ready to receive the data and that they will provide any related exchanges to the IRS as specified in the standard.

External Trading Partners who provide data in accord with specifications generally issued in Revenue Procedures will continue to be informed of the date requirements through Revenue Procedures. Others, with whom IRS has agreements for specific exchanges, such as with state revenue departments involved in tax administration, will be contacted individually by the IRS.
