

information returns due after June 11, 2003. The applicability of this section expires on June 12, 2006.

■ **Par. 4.** Section 1.6081-9T is added to read as follows:

§ 1.6081-9T Automatic extension of time to file exempt organization returns (temporary).

(a) *In general.* An exempt organization required to file a return on Form 990 (series), 1041-A, 4720, 5227, 6069, or 8870 will be allowed an automatic three-month extension of time to file the return after the date prescribed for filing if the exempt organization files an application in accordance with paragraph (b) of this section. For guidance on extensions of time for an exempt organization to file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, see § 1.6081-3.

(b) *Requirements.* To satisfy this paragraph (b), an application for an automatic extension under this section must—

(1) Be submitted on Form 8868, "Application for Extension of Time To File an Exempt Organization Return," or in any other manner as may be prescribed by the Commissioner;

(2) Be filed with the Internal Revenue Service office designated in the application's instructions on or before the date prescribed for filing the information return;

(3) Show the full amount properly estimated as tentative tax for the exempt organization for the taxable year; and

(4) Be accompanied by the full remittance of the amount properly estimated as tentative tax which is unpaid as of the date prescribed for the filing of the return.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the exempt organization a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on the application for extension or to the exempt organization's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(d) *Penalties.* See sections 6651 and 6652(c) for failure to file an exempt organization return or failure to pay the amount shown as tax on the return.

(e) *Coordination with § 1.6081-1.* No extension of time will be granted under § 1.6081-1 for filing an exempt organization return listed in paragraph (a) of this section until an automatic

extension has been allowed pursuant to this section.

(f) *Effective date.* This section applies to requests for extensions of time to file an exempt organization return due after June 11, 2003. The applicability of this section expires on June 12, 2006.

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

■ **Par. 5.** The authority citation for part 31 continues to read as follows:

Authority: 26 U.S.C. 7805 * * *

Section 31.6081(a)-1T also issued under 26 U.S.C. 6081. * * *

■ **Par. 6.** Section 31.6011(a)-5 is amended by revising paragraph (b) to read as follows:

§ 31.6011(a)-5 Monthly returns.

* * * * *

(b) *Information returns on Form W-3 and Social Security Administration copies of Form W-2.* See § 31.6051-2 for requirements with respect to information returns on Form W-3 and Social Security Administration copies of Form W-2.

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§ 31.6051-1 [Amended]

■ **Par. 7.** Section 31.6051-1(d)(2)(i)(c) is amended by removing the language "§ 31.6081(a)-1(a)(3)" and adding "§ 31.6081(a)-1(a)(2)" in its place.

§ 31.6051-2 [Amended]

■ **Par. 8.** Section 31.6051-2(c) is amended by removing the language "31.6081(a)-1(a)(3)" and adding "31.6081(a)-1(a)(2)" in its place.

■ **Par. 9.** Section 31.6081(a)-1 is amended by:

■ 1. Removing paragraph (a)(2).

■ 2. Redesignating paragraph (a)(3) as paragraph (a)(2).

■ 3. Revising newly designated paragraph (a)(2)(i).

The revision reads as follows:

§ 31.6081(a)-1 Extensions of time for filing returns and other documents.

(a) * * *

(2) * * * (i) [Reserved]. For guidance on extensions of time to file the Social Security Administration copy of Forms W-2 and W-3 due after June 11, 2003, see § 31.6081(a)-1T.

■ **Par. 10.** Section 31.6081(a)-1T is added to read as follows:

§ 31.6081(a)-1T Extensions of time for filing returns and other documents (temporary).

(a)(1) [Reserved]. For further guidance, see § 31.6081(a)-1(a)(1).

(2) Information returns of employers on Forms W-2 and W-3—(i) In general.

The Commissioner may grant an extension of time in which to file the Social Security Administration copy of Forms W-2 and the accompanying transmittal form which constitutes an information return under paragraph § 31.6051-2(a). For further guidance regarding extensions of time to file the Social Security Administration copy of Forms W-2 and W-3, see § 1.6081-8T of this chapter.

(a)(2)(ii) through (c) [Reserved]. For further guidance, see § 31.6081(a)-1(a)(2)(ii) through (c).

(d) *Effective date.* This section applies to requests for extensions of time to file the Social Security Administration copy of Forms W-2 and W-3 due after June 11, 2003. The applicability of this section expires on June 12, 2006.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 11.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 12.** In § 602.101, paragraph (b) is amended by adding the following entries in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part or section identified and described	Current OMB control No.
* * * * *	
1.6081-8T	1545-1040
1.6081-9T	1545-1040
* * * * *	

David A. Mader,

Assistant Deputy Commissioner of Internal Revenue.

Approved: May 21, 2003.

Pamela F. Olson,

Assistant Secretary of the Treasury.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD08-03-025]

Drawbridge Operation Regulations; Illinois Waterway, Beardstown, IL

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Eighth Coast Guard District has issued a temporary deviation from the regulation governing the operation of the Beardstown Railroad Drawbridge, across the Illinois Waterway, mile 88.8 at Beardstown, Illinois. This deviation allows the drawbridge to remain closed to navigation for three separate 10½-hour increments from June 9, 2003 until June 11, 2003. The deviation is necessary to facilitate maintenance work on the bridge that is essential to the continued safe operation of the drawbridge.

DATES: This temporary deviation is effective from 7 a.m. on June 9, 2003, until 5:30 p.m. June 11, 2003.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Commander (obr), Eighth Coast Guard District, 1222 Spruce Street, St. Louis, MO 63103-2832, between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The Bridge Administration Branch maintains the public docket for this temporary deviation.

FOR FUTHER INFORMATION CONTACT: Roger K. Wiebusch, Bridge Administrator, Commander (obr), Eighth Coast Guard District, 1222 Spruce Street, St. Louis, MO 63103-2832, (314) 539-3900, extension 2378.

SUPPLEMENTARY INFORMATION: The Burlington Northern Santa Fe Railway requested a temporary deviation on May 9, 2003 to allow time to conduct preventative maintenance to the Beardstown Railroad Drawbridge, across the Illinois Waterway, mile 88.8 at Beardstown, Illinois. The Beardstown Railroad Drawbridge currently operates in accordance with 33 CFR 117.393(a) which requires that the drawbridge be maintained in the open-to-navigation position and closed only for the passage of rail traffic. In order to replace the up and down haul cables, the bridge must be kept in the closed to navigation position. This deviation allows the bridge to remain closed to navigation for three separate 10½-hour intervals from 7 a.m. until 5:30 p.m., June 9, 2003, from 7 a.m. until 5:30 p.m., June 10, 2003, and from 7 a.m. until 5:30 p.m., June 11, 2003. Vessels not exceeding the vertical clearance of the drawbridge may pass under the drawbridge during repairs. There are no alternate routes for vessels transiting through mile 88.8 on the Illinois Waterway. The drawbridge will be incapable of opening for

emergencies during the 10½-hour repair periods.

The Beardstown Railroad drawbridge provides a vertical clearance of 19.6 feet above normal pool in the closed to navigation position. Navigation on the waterway consists primarily of commercial tows and recreational watercraft. This deviation has been coordinated with waterway users. No objections were received.

In accordance with 33 CFR 117.35(c), this work will be performed with all due speed in order to return the bridge to normal operation as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: June 3, 2003.

Roger K. Wiebusch,

Bridge Administrator.

[FR Doc. 03-14800 Filed 6-10-03; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD08-03-019]

Drawbridge Operation Regulations; Illinois Waterway, Hardin, IL

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Eighth Coast Guard District has issued a temporary deviation from the regulation governing the operation of the Hardin Drawbridge, across the Illinois Waterway, mile 21.6 at Hardin, Illinois. This deviation allows the drawbridge to remain closed to navigation for 14 days from August 18, 2003 until August 31, 2003. The deviation is necessary to facilitate maintenance work on the bridge that is essential to the continued safe operation of the drawbridge.

DATES: This temporary deviation is effective from 6 a.m., August 18, 2003 through 6 p.m., August 31, 2003.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Commander (obr), Eighth Coast Guard District, 1222 Spruce Street, St. Louis, MO 63103-2832, between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The Bridge Administration Branch maintains the public docket for this temporary deviation.

FOR FUTHER INFORMATION CONTACT: Roger K. Wiebusch, Bridge Administrator, Commander (obr), Eighth Coast Guard District, 1222 Spruce Street, St. Louis, MO 63103-2832, (314) 539-3900, extension 2378.

SUPPLEMENTARY INFORMATION: The Illinois Department of Transportation requested a temporary deviation on April 7, 2003 to allow time to conduct preventative maintenance to the Hardin Drawbridge, across the Illinois Waterway, mile 21.6 at Hardin, Illinois. The Hardin Drawbridge currently operates in accordance with 33 CFR 117.5 which requires the drawbridge to open on signal for passage of vessel traffic. In order to replace wire rope and trunnions, re-boring of sheaves for new trunnions and replacing secondary enclosed gear reducers, the bridge must be kept in the closed to navigation position. This deviation allows the bridge to remain closed to navigation for 14 days from 6 a.m., August 18, 2003 until 6 p.m., August 31, 2003. Vessels not exceeding the vertical clearance of the drawbridge may pass under the drawbridge during repairs. There are no alternate routes for vessels transiting through mile 21.6 on the Illinois Waterway. The drawbridge will be incapable of opening for emergencies during the 14-day repair period.

The Hardin drawbridge provides a vertical clearance of 25.9 feet above pool stage in the closed to navigation position. Navigation on the waterway consists primarily of commercial tows and recreational watercraft. This deviation has been coordinated with waterway users. No objections were received.

In accordance with 33 CFR 117.35(c), this work will be performed with all due speed in order to return the bridge to normal operation as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: June 4, 2003.

Roger K. Wiebusch,

Bridge Administrator.

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