

**§ 54.6081–1 Automatic extension of time for filing returns for certain excise taxes under Chapter 43.**

(a) *In general.* An employer, other person or health plan that is required to file a return on Form 8928, “Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code,” will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the employer, other person or health plan files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an employer, other person or health plan must—

(1) Submit a complete application on Form 7004, “Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the employer, other person, or health plan a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the estate or trust’s last known address. For further guidance regarding the definition of last known address, *see* § 301.6212–2 of this chapter.

(e) *Penalties.* *See* section 6651 for failure to file a pension excise tax return or failure to pay the amount shown as tax on the return.

(f) *Effective/applicability date.* This section is applicable for applications for an automatic extension of time to file a

return due under chapter 43, filed on or after June 24, 2011.

**Steven T. Miller,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: June 17, 2011.

**Emily S. McMahon,**  
*Acting Assistant Secretary of the Treasury (Tax Policy).*

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## DEPARTMENT OF THE TREASURY

### Financial Crimes Enforcement Network

#### 31 CFR Part 1010

**RIN 1506–AB08**

#### **Amendment to the Bank Secrecy Act Regulations—Reports of Foreign Financial Accounts; Correction**

**AGENCY:** Financial Crimes Enforcement Network, Treasury (“FinCEN”), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document corrects a minor typographical error appearing in the final rule published in the Federal Register of February 24, 2011.

**DATES:** Effective on June 24, 2011.

**FOR FURTHER INFORMATION CONTACT:** Regulatory Policy and Programs Division, FinCEN, (800–949–2732).

**SUPPLEMENTARY INFORMATION:** In rule FR Doc. 2011–4048, published on February 24, 2011 (76 FR 10234), on page 10245, in the third column, in line 16, 31 CFR 1010.350(d), the citation to “31 CFR 1010(hhh)” should have read “31 CFR 1010.100(hhh).” This document corrects the citation.

Because this document is correcting a minor typographical error, FinCEN finds that prior notice and comment under the Administrative Procedure Act are unnecessary.

#### **List of Subjects in 31 CFR Part 1010**

Administrative practice and procedure, Banks, Banking, Brokers, Currency, Foreign banking, Foreign currencies, Gambling, Investigations, Penalties, Reporting and recordkeeping requirements, Securities, Terrorism.

Accordingly, 31 CFR part 1010 is corrected by making the following correcting amendment:

#### **PART 1010—GENERAL PROVISIONS**

■ 1. The authority citation for part 1010 continues to read as follows:

**Authority:** 12 U.S.C. 1829b and 1951–1959; 31 U.S.C. 5311–5314 and 5316–5332;

title III, sec. 314, Pub. L. 107–56, 115 Stat. 307.

■ 2. In § 1010.350, paragraph (d) is revised to read as follows:

#### **§ 1010.350 Reports of foreign financial accounts.**

\* \* \* \* \*

(d) *Foreign country.* A foreign country includes all geographical areas located outside of the United States as defined in 31 CFR 1010.100(hhh).

\* \* \* \* \*

Dated: June 21, 2011.

**Charles M. Steele,**  
*Deputy Director, Financial Crimes Enforcement Network.*

[FR Doc. 2011–15900 Filed 6–23–11; 8:45 am]

**BILLING CODE 4810–02–P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[Docket No. USCG–2011–0452]

#### **Seattle Seafair Unlimited Hydroplane Race**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce the Seattle Seafair Unlimited Hydroplane Race Special Local Regulation on Lake Washington, WA from 8:00 a.m. on August 4, 2011 through 11:59 p.m. on August 7, 2011 during hydroplane race times. This action is necessary to ensure public safety from the inherent dangers associated with high-speed races while allowing access for rescue personnel in the event of an emergency. During the enforcement period, no person or vessel will be allowed to enter the regulated area without the permission of the Captain of the Port, on-scene Patrol Commander or Designated Representative.

**DATES:** The regulations at 33 CFR 100.1301 will be enforced from 8 a.m. on August 4, 2011 through 11:59 p.m. on August 7, 2011.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this notice, call or e-mail Ensign Anthony P. LaBoy, Sector Puget Sound Waterways Management Division, Coast Guard; telephone 206–217–6323, e-mail [SectorPugetSoundWWM@uscg.mil](mailto:SectorPugetSoundWWM@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the special local