

§ 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]

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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.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the special local

regulation for the annual Seattle Seafair Unlimited Hydroplane Race in 33 CFR 100.1301 from 8 a.m. on August 4, 2011 through 11:59 p.m. on August 7, 2011.

Under the provisions of 33 CFR 100.1301, the Coast Guard will restrict general navigation in the following area; the waters of Lake Washington bounded by the Interstate 90 (Mercer Island/ Lacey V. Murrow) Bridge, the western shore of Lake Washington, and the east/ west line drawn tangent to Bailey Peninsula and along the shoreline of Mercer Island.

The regulated area has been divided into two zones. The zones are separated by a line perpendicular from the I-90 Bridge to the northwest corner of the East log boom and a line extending from the southeast corner of the East log boom to the southeast corner of the hydroplane race course and then to the northerly tip of Ohlers Island in Andrews Bay. The western zone is designated Zone I, the eastern zone, Zone II. (Refer to NOAA Chart 18447).

The Coast Guard will maintain a patrol consisting of Coast Guard vessels, assisted by Auxiliary Coast Guard vessels, in Zone II. The Coast Guard patrol of this area is under the direction of the Coast Guard Patrol Commander (the "Patrol Commander"). The Patrol Commander is empowered to control the movement of vessels on the racecourse and in the adjoining waters during the periods this regulation is in effect. The Patrol Commander may be assisted by other federal, state and local law enforcement agencies.

Only authorized vessels may be allowed to enter Zone I during the hours this regulation is in effect. Vessels in the vicinity of Zone I shall maneuver and anchor as directed by Coast Guard Officers or Petty Officers.

During the times in which this regulation is in effect, the following rules shall apply:

(1) Swimming, wading, or otherwise entering the water in Zone I by any person is prohibited while hydroplane boats are on the racecourse. At other times in Zone I, any person entering the water from the shoreline shall remain west of the swim line, denoted by buoys, and any person entering the water from the log boom shall remain within ten (10) feet of the log boom.

(2) Any person swimming or otherwise entering the water in Zone II shall remain within ten (10) feet of a vessel.

(3) Rafting to a log boom will be limited to groups of three vessels.

(4) Up to six (6) vessels may raft together in Zone II if none of the vessels are secured to a log boom. Only vessels authorized by the Patrol Commander,

other law enforcement agencies or event sponsors shall be permitted to tow other watercraft or inflatable devices.

(5) Vessels proceeding in either Zone I or Zone II during the hours this regulation is in effect shall do so only at speeds which will create minimum wake, seven (07) miles per hour or less. This maximum speed may be reduced at the discretion of the Patrol Commander.

(6) Upon completion of the daily racing activities, all vessels leaving either Zone I or Zone II shall proceed at speeds of seven (07) miles per hour or less. The maximum speed may be reduced at the discretion of the Patrol Commander.

(7) A succession of sharp, short signals by whistle or horn from vessels patrolling the areas under the direction of the Patrol Commander shall serve as signal to stop. Vessels signaled shall stop and shall comply with the orders of the patrol vessel; failure to do so may result in expulsion from the area, citation for failure to comply, or both.

The Coast Guard may be assisted by other Federal, State, or local law enforcement agencies in enforcing this regulation.

This notice is issued under authority of 33 CFR 100.1301 and 5 U.S.C. 552(a). If the Captain of the Port determines that the regulated area need not be enforced for the full duration stated in this notice, he or she may use a Broadcast Notice to Mariners to grant general permission to enter the regulated area.

Dated: May 25, 2011.

S.J. Ferguson,

Captain, U.S. Coast Guard, Captain of the Port, Puget Sound.

[FR Doc. 2011-15791 Filed 6-23-11; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2011-0503]

Drawbridge Operation Regulation; New Jersey Intracoastal Waterway (NJICW), Atlantic City, NJ

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Fifth Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Route 30/Abescon Boulevard Bridge across Beach Thorofare, NJICW mile 67.2, at Atlantic

City, NJ. The deviation allows the bridge to remain in the closed position to vessels requiring an opening to accommodate heavy volumes of vehicular traffic due to the Fourth of July fireworks show.

DATES: This deviation is effective from 9:40 p.m. on July 4, 2011 through 11:15 p.m. on July 5, 2011.

ADDRESSES: Documents mentioned in this preamble as being available in the docket are part of docket USCG-2011-0503 and are available online by going to <http://www.regulations.gov>, inserting USCG-2011-0503 in the "Keyword" box and then clicking "Search." They are also available for inspection or copying at the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or e-mail Lindsey Middleton, Coast Guard; telephone 757-398-6629, e-mail Lindsey.R.Middleton@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: The Borgata Hotel Casino and Spa, on behalf of New Jersey Department of Transportation, requested a temporary deviation from the current operating regulations of the Route 30/Abescon Boulevard Bridge across Beach Thorofare, NJICW mile 67.2, at Atlantic City, NJ.

The closure has been requested to ensure the safety of the heavy volumes of vehicular traffic that would be transiting over the bridge for the July 4th fireworks show at Borgata Hotel Casino and Spa. Under this temporary deviation, the bridge will remain in the closed position to vessels requiring an opening in order to facilitate the movement of vehicular traffic intending to view the Fourth of July fireworks show.

The Fourth of July fireworks show is scheduled to take place on July 4, 2011. Therefore, under this temporary deviation, the bridge will remain in the closed position to vessels requiring an opening from 9:40 p.m. through 11:15 p.m. on July 4, 2011. However, should weather preclude this event from taking place on July 4, 2011, the event will be re-scheduled to take place on July 5, 2011. In that case, the bridge will operate as normal on July 4, 2011 and the bridge will remain in the closed position to vessels requiring an opening