

**PART 601—LICENSING**

■ 1. The authority citation for 21 CFR part 601 continues to read as follows:

**Authority:** 15 U.S.C. 1451–1561; 21 U.S.C. 321, 351, 352, 353, 355, 356B, 360, 360c–360f, 360h–360j, 371, 374, 379e, 381; 42 U.S.C. 216, 241, 262, 263, 264; sec. 122, Pub. L. 105–115, 111 Stat. 2322 (21 U.S.C. 355 note).

**§ 601.43 [Amended]**

■ 2. Section 601.43 *Withdrawal procedures* is amended in the introductory text of paragraph (a) by removing “§§ 601.40 and 640.42” and adding in its place “§ 601.41 or § 601.42”, and in paragraph (b) by removing “§ 601.40 or § 601.41” and adding in its place “§ 601.41 or § 601.42”.

Dated: June 4, 2003.

**Jeffrey Shuren,**

*Assistant Commissioner for Policy.*

[FR Doc. 03–14621 Filed 6–10–03; 8:45 am]

**BILLING CODE 4160–01–S**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1, 31, and 602**

**[TD 9061]**

**RIN 1545–BB55**

**Automatic Extension of Time To File Certain Information Returns and Exempt Organization Returns**

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains temporary regulations providing an automatic extension of time to file certain information returns and exempt organization returns. The temporary regulations remove the requirement for a signature and an explanation to obtain an automatic extension of time to file these returns. The temporary regulations affect taxpayers who are required to file certain information returns and/or exempt organization returns and need an extension of time to file. The text of the temporary regulations also serves as a portion of the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective on June 11, 2003.

*Applicability Date:* For dates of applicability for these regulations, see

§§ 1.6081–8T, 1.6081–9T, and 31.6081(a)–1T(d).

**FOR FURTHER INFORMATION CONTACT:** Charles A. Hall, (202) 622–4940 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Paperwork Reduction Act**

These temporary regulations are being issued without prior notice and public procedure pursuant to the Administrative Procedure Act (5 U.S.C. 553). For this reason, the collection of information contained in these regulations has been reviewed and, pending receipt and evaluation of public comments, approved by the Office of Management and Budget under OMB control number 1545–1840. Responses to this collection of information are required by the IRS for taxpayers to obtain a benefit (an automatic extension of time to file certain information or exempt organization returns).

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

For further information concerning this collection of information, and where to submit comments on the collection of information and the accuracy of the estimated burden, and suggestions for reducing this burden, please refer to the preamble to the cross-referencing notice of proposed rulemaking published in the Proposed Rules section of this issue of the **Federal Register**.

Books and records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Background**

This document contains amendments to 26 CFR parts 1, 31, and 602 under section 6081 of the Internal Revenue Code. Section 6081(a) provides that the Secretary may grant a reasonable extension of time for filing any return, declaration, statement, or other document required by Title 26 or by regulations. Except in the case of taxpayers who are abroad, no such extension shall be for more than 6 months. The regulations under section 6081 provide specific rules taxpayers must follow to request an extension of time to file Federal tax returns.

Under the generally applicable rule, a taxpayer must submit an application for

the extension on or before the due date of the return. The application must be in writing, must be properly signed by the taxpayer or his duly authorized agent, and must clearly set forth the particular tax return for which the extension of the time for filing is desired and a full recital of the reasons for requesting the extension. These rules apply to all returns other than those for which the regulations provide special rules. In addition, the Employment Tax Regulations provide rules for employers to obtain an extension of time to file the Social Security Administration copy of Forms W–2 and W–3. Under those rules, the request must contain a concise statement of the reasons for requesting the extension.

**Explanation of Provisions****Information Returns**

Filers and transmitters of information returns on Form 1099 (series), 1098 (series), 5498 (series), W–2 (series), W–2G, 1042–S, and 8027 can obtain an extension of time to file these information returns by submitting a signed paper Form 8809, “Request for Extension of Time to File Information Returns.” The extensions are most often for a period of 30 days. Filers and transmitters may thereafter request an additional 30-day extension. The extensions apply only to the filing with the government. The filer or transmitter is still required to provide statements to the recipients by the date specified in the Code or the regulations.

Currently, in compliance with the regulations, Form 8809 requires a signature and asks for an explanation of the reasons for the request for an extension. In current practice, however, the explanation is not a determining factor for the initial extension. If the filer supplies the name, address, Employer Identification Number, tax year, and type of form(s), the initial extension is routinely granted. An extension beyond the initial 30-day period will not be granted, however, unless the filer provides a detailed explanation.

These temporary regulations allow filers and transmitters to request an automatic 30-day extension of time to file without having to sign Form 8809 and provide an explanation. An explanation and a signature are required if filers and transmitters need additional time to file after receiving the automatic 30-day extension. These regulations also permit employers to obtain an extension of time to file the Social Security Administration copy of Forms W–2 and W–3 without providing a statement of the reasons for requesting the extension.