

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
* * * * *	

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

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