

**§ 157.6071-1 Time for filing returns.**

[The text of proposed § 157.6071-1 is the same as the text of § 157.6071-1T published elsewhere in this issue of the **Federal Register**].

**§ 157.6081-1 Extension of time for filing the return.**

[The text of proposed § 157.6081-1 is the same as the text of § 157.6081-1T published elsewhere in this issue of the **Federal Register**].

**§ 157.6091-1 Place for filing returns.**

[The text of proposed § 157.6091-1 is the same as the text of § 157.6091-1T published elsewhere in this issue of the **Federal Register**].

**§ 157.6151-1 Time and place for paying of tax shown on returns.**

[The text of proposed § 157.6151-1 is the same as the text of § 157.6151-1T published elsewhere in this issue of the **Federal Register**].

**§ 157.6161-1 Extension of time for paying tax.**

[The text of proposed § 157.6161-1 is the same as the text of § 157.6161-1T published elsewhere in this issue of the **Federal Register**].

**§ 157.6165-1 Bonds where time to pay tax has been extended.**

[The text of proposed § 157.6165-1 is the same as the text of § 157.6165-1T published elsewhere in this issue of the **Federal Register**].

David Mader,

*Assistant Deputy Commissioner of Internal Revenue.*

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**DEPARTMENT OF TRANSPORTATION****Coast Guard****33 CFR Part 165**

[CGD07-03-024]

RIN 2115-AA97

**Security Zone; St. Thomas, U.S. Virgin Islands**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to create moving and fixed security zones 50 yards around all cruise ships entering, departing, moored or anchored in the Port of Charlotte Amalie, St. Thomas, U.S. Virgin Islands. These security zones are needed for national security reasons to protect the public and ports from potential subversive acts.

Entry into these zones is prohibited, unless specifically authorized by the Captain of the Port of San Juan or his designated representative.

**DATES:** Comments and related material must reach the Docket Management Facility on or before March 21, 2003.

**ADDRESSES:** You may mail comments and related material to Commanding Officer, Marine Safety Office San Juan, P.O. Box 71526, San Juan, Puerto Rico 00936. You may also deliver them in person to Commanding Officer, Marine Safety Office San Juan, Rodriguez and Del Valle Building, 4th Floor, Calle San Martin, Road #2, Guaynabo, Puerto Rico, 00968. The U.S. Coast Guard Marine Safety Office maintains the public docket for this rulemaking. Comments and materials received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the USCG Marine Safety Office between the hours of 7 a.m. and 3:30 p.m., Monday through Friday, excluding Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this proposed rule, call Lieutenant Chip Lopez at Coast Guard Marine Safety Office San Juan, Puerto Rico, at (787) 706-2444.

**SUPPLEMENTARY INFORMATION:****Request for Comments**

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD07-03-024), indicate the specific section of this document to which each comment applies, and give the reason for each comment. You may submit your comments and material by mail, hand delivery, fax, or electronic means to the Docket Management Facility at the address under **ADDRESSES**; but please submit your comments and material by only one means. If you submit them by mail or hand delivery, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. If you submit them by mail and would like to know that they reached the Facility, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

**Public Meeting**

We do not now plan to hold a public meeting. But you may submit a request

for one by writing to the Commanding Officer U.S. Coast Guard Marine Safety Office at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

**Background and Purpose**

Based on the September 11, 2001, terrorist attacks on the World Trade Center buildings in New York and the Pentagon in Arlington, Virginia, there is an increased risk that subversive activity could be launched by vessels or persons in close proximity to the Port of Charlotte Amalie, St. Thomas, U.S. Virgin Islands against cruise ships entering, departing, anchored and moored within the Port of Charlotte Amalie. Following these attacks by well-trained and clandestine terrorists, national security and intelligence officials have warned that future terrorists attacks are likely.

The terrorist acts against the United States on September 11, 2001, have increased the need for safety and security measures on U.S. ports and waterways. In response to these terrorist acts, and in order to prevent similar occurrences, the Coast Guard is establishing temporary security zones around all cruise ships entering, departing and moored within the Port of Charlotte Amalie. We previously published a temporary final rule entitled "Security Zones; St. Thomas, U.S. Virgin Islands" in the **Federal Register** on February 1, 2002 (67 FR 4909), and on November 13, 2002 (67 FR 68760). Those temporary final rules contained similar provisions as those in this notice of proposed rulemaking.

**Discussion of Proposed Rule**

The security zone for a cruise ship entering the Port of Charlotte Amalie will be activated when a cruise ship passes: St. Thomas Harbor green lighted buoy #3 in approximate position 18°19'19" North, 64°55'40" West when entering the port using St. Thomas Channel; red buoy #2 in approximate position 18°19'15" North, 64°55'59" West when entering the port using East Gregorie Channel; and red lighted buoy #4 in approximate position 18°18'16" North, 64°57'30" West when entering the port using West Gregorie Channel. These zones are deactivated when the vessel passes any of these buoys on its departure from the Port of Charlotte Amalie. The security zones encompass all waters 50 yards around a cruise ship.

Persons and vessels are prohibited from entering into or transiting through a security zone unless authorized by the