

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 a return listed in paragraph (a) of this section until an automatic extension has been allowed pursuant to this section.

(f) *Applicability date.* This section applies to requests for extensions of time to file returns listed in paragraph (a) of this section on or after July 20, 2017. Sections 1.6081-3 and 1.6081-9 (as contained in 26 CFR part 1, revised April 2017) apply to requests for extensions before July 20, 2017.

(g) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT THE SOURCE

■ **Par. 30.** The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 31.** Revise paragraph (a)(3) of § 31.6071(a)-1 to read as follows:

§ 31.6071(a)-1 Time for filing returns and other documents.

(a) * * *

(3) [Reserved]. For further guidance, see § 31.6071(a)-1T(a)(3).

* * * * *

■ **Par. 32.** Add § 31.6071(a)-1T to read as follows:

§ 31.6071(a)-1T Time for filing returns and other documents (temporary).

(a) *Federal Insurance Contributions Act and income tax withheld from wages and from nonpayroll payments.* (1) through (2) [Reserved]. For further guidance, see § 31.6071(a)-1(a)(1) and (2).

(3) *Information returns—(i) General rule.* Each information return in respect of wages as defined in Federal Insurance Contributions Act or of income tax withheld from wages as required under § 31.6051-2 must be filed on or before January 31 of the year following the calendar year for which it is made, except that, if a tax return under § 31.6011(a)-5(a) is filed as a final return for a period ending prior to December 31, the information return must be filed on or before the last day of the first calendar month following the period for which the tax return is filed.

(ii) *Expedited filing.* If an employer who is required to make a return pursuant to § 31.6011(a)-1 or § 31.6011(a)-4 is required to make a final return on Form 941, or a variation thereof, under § 31.6011(a)-6(a)(1) (relating to the final return for Federal

Insurance Contributions Act taxes and income tax withholding from wages), the return which is required to be made under § 31.6051-2 must be filed on or before the last day of the first calendar month following the period for which the final return is filed. The requirements set forth in this paragraph (a)(3)(ii) do not apply to employers with respect to employees whose wages are for domestic service in the private home of the employer. See § 31.6011(a)-1(a)(3).

(b) through (f) [Reserved]. For further guidance, see § 31.6071(a)-1(b) through (f).

(g) *Applicability date.* This section applies to returns filed after July 20, 2017. Section 31.6071(a)-1 (as contained in 26 CFR part 31, revised April 2017) applies to returns filed before July 20, 2017.

(h) *Expiration date.* The applicability of this section will expire on or before July 17, 2020.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: July 7, 2017.

Tom West,

Tax Legislative Counsel.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2017-0695]

Drawbridge Operation Regulation; Chambers Creek, Steilacoom, WA

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations; request for comments.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the Chambers Creek Burlington Northern Santa Fe (BNSF) railroad vertical lift railroad bridge across Chambers Creek, mile 0.01, near Steilacoom in Pierce County, WA. This deviation will test a change to the drawbridge operation schedule, for the second time within the past year, to determine whether a permanent change to the schedule is appropriate.

DATES: This deviation is effective from 6 a.m. on July 22, 2017 to 6 a.m. on January 16, 2018.

Comments and related material must reach the Coast Guard on or before January 16, 2018.

ADDRESSES: You may submit comments identified by docket number USCG-2017-0695 using Federal eRulemaking Portal at <http://www.regulations.gov>.

See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section below for instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email Mr. Danny McReynolds, Bridge Management Specialist, Thirteenth Coast Guard District; telephone 206-220-7234, email d13-pf-d13bridges@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Background, Purpose and Legal Basis

Burlington Northern Santa Fe Railroad, the bridge owner, is requesting to test a deviation to the schedule of the Chambers Creek BNSF railroad vertical lift railroad bridge across Chambers Creek, mile 0.01, near Steilacoom in Pierce County, WA. Due to minimal usage of the drawbridge between 10 p.m. and 6 a.m., the bridge owner has requested to test this schedule to see if it better balances the needs of marine and rail traffic. The bridge has a vertical clearance of 10ft in the closed-to-navigation position and 50ft of vertical clearance in the open-to-navigation position (reference plane is MHW elevation of 12.2 feet). The bridge currently operates under 33 CFR 117.5; which requires the bridge to open anytime when a request or signal to open is given.

The following facts support BNSF’s proposal: (1) The previous test deviation from December 12, 2016 to Jun 23, 2017 had only one lift opening request (2) over the last 6 years only 2% of the subject bridge lifts have occurred between the hours of 10 p.m. and 6 a.m., which equates to approximately 5 openings a year, (3) from February 2009 to June 2015 there were 1932 total openings of which only 40 occurred between the hours of 10 p.m. and 6 a.m., and (4) the navigation traffic consists primarily of the tenants of Chambers Bay marina (recreational users) that are members of the Chambers Bay Boating Association.

The Coast Guard is publishing this temporary deviation, for a second time within a year, to test the proposed schedule change to determine whether a permanent change to the schedule is appropriate to better balance the needs of marine and rail traffic.

Under this temporary deviation, in effect from 6 a.m. on July 22, 2017 to 6 a.m. on January 15, 2018, the subject bridge shall open on signal, except from

10 p.m. to 6 a.m. the draw shall open on signal if at least 4 hours notice is given. The bridge will be required to open as soon as possible, no later than 1 hour after notification, for vessels engaged in emergency response.

The Coast Guard will inform the users of the waterways of this temporary deviation through our Local and Broadcast Notices to Mariners and through direct outreach with the Chambers Creek Boating Association so that vessel operators can arrange their transits to minimize any impact caused by the temporary deviation. Vessels able to pass underneath the bridge in the closed-to-navigation position may do so at anytime.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

II. Public Participation and Request for Comments

We view public participation as essential to effective rulemaking, and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation.

We encourage you to submit comments through the Federal eRulemaking Portal at <http://www.regulations.gov>. If your material cannot be submitted using <http://www.regulations.gov>, contact the person in the **FOR FURTHER INFORMATION**

CONTACT section of this document for alternate instructions.

We accept anonymous comments. All comments received will be posted without change to <http://www.regulations.gov> and will include any personal information you have provided. For more about privacy and the docket, you may review a Privacy Act notice regarding the Federal Docket Management System in the March 24, 2005, issue of the **Federal Register** (70 FR 15086).

Documents mentioned in this notice, and all public comments, are in our online docket at <http://www.regulations.gov> and can be viewed by following that Web site's instructions. Additionally, if you go to the online docket and sign up for email alerts, you will be notified when

comments are posted or a final rule is published.

Dated: July 13, 2017.

Steven M. Fischer,

Bridge Administrator, Thirteenth Coast Guard District.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG-2017-0670]

RIN 1625-AA87

Security Zone; Atlantic Ocean, Ft. Lauderdale, FL

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary security zone on the waters of the Atlantic Ocean for a United States Navy exercise. There will be a zone approximately 4 nautical miles wide extending from .75 nautical miles off the beach to 4 nautical miles offshore. The zone will begin approximately .4 nautical miles south of Port Everglades Inlet. The security zone is needed to protect personnel, vessels, and the surrounding waterway from terrorist acts, sabotage or other subversive acts, accidents, or other causes of a similar nature. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port Miami.

DATES: This rule is effective without actual notice from 5 a.m. to 8 p.m. daily from July 20, 2017 through July 21, 2017. For the purposes of enforcement, actual notice will be used from 5 a.m. to 8 p.m. daily from July 8, 2017 through July 20, 2017.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Petty Officer Mara Brown, U.S. Coast Guard; telephone 305-535-4317, email Mara.J.Brown@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background Information and Regulatory History

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are "impracticable, unnecessary, or contrary to the public interest." Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because the Coast Guard did not receive notice of this event until two days prior to the exercise and there is an immediate need to protect the security of the naval vessels, the public, and the surrounding waterway from terrorist acts, sabotage or other subversive acts, accidents, or other causes of similar nature. It is impracticable to publish an NPRM because the zone must be established by July 8, 2017.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be impracticable because immediate action is needed to respond to the potential security risks associated with naval exercises.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 33 U.S.C. 1231. The Captain of the Port Miami (COTP) has determined the potential security concerns associated with naval exercises starting July 8, 2017. This rule is needed to protect naval vessels, the public, and the surrounding waterway from terrorist acts, sabotage or other subversive acts, accidents, or other causes of a similar nature while the exercise is occurring.

IV. Discussion of the Rule

This rule establishes a security zone from 5 a.m. until 8 p.m. daily from July 8, 2017 through July 21, 2017, while the Navy is performing the exercise. The security zone will cover all navigable waters approximately in an area 4 nautical miles wide extending from .75 nautical miles off the beach to 4 nautical miles offshore. The zone will begin approximately .4 nautical miles south of Port Everglades Inlet. No vessel or person will be permitted to enter the security zone without obtaining