

Extension of Time Coordinator). Such a request in the form of a letter to the Martinsburg Computing Center signed by the applicant (or its agent) will suffice as an application. The application must be filed on or before the date prescribed in paragraph (c)(1) of this section for furnishing the statements required by this section, and must contain the employer identification number of the corporation required to furnish statements under this section.

(3) *Last day for furnishing statement.* For provisions relating to the time for performance of an act when the last day prescribed for performance falls on Saturday, Sunday, or a legal holiday, see § 301.7503-1 of this chapter (Regulations on Procedure and Administration).

(d) *Statements furnished by mail.* For purposes of this section, a statement is considered to be furnished to a person if it is mailed to such person's last known address.

(e) *Penalty.* For provisions relating to the penalty provided for failure to furnish a statement under this section, see section 6722.

(f) *Electronic furnishing of statements.* [Reserved]

(g) *Effective date.* This section applies as of the date that is 180 days after publication of final regulations in the **Federal Register** to transfers of stock acquired pursuant to a statutory option on or after that date. Taxpayers can rely on these regulations with respect to the transfer of stock acquired pursuant to a statutory option on or after June 9, 2003.

## **PART 14a—TEMPORARY INCOME TAX REGULATIONS RELATING TO INCENTIVE STOCK OPTIONS**

### **PART 14a—[REMOVED]**

**Par. 16.** Part 14a is removed.

**David A. Mader,**

*Assistant Deputy Commissioner of Internal Revenue.*

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## **DEPARTMENT OF HOMELAND SECURITY**

### **Coast Guard**

#### **33 CFR Part 165**

**[CGD05-02-099]**

**RIN 1625-AA11 (Formerly RIN 2115-AE84)**

#### **Regulated Navigation Area in Hampton Roads, VA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking; withdrawal.

**SUMMARY:** The Coast Guard is withdrawing a duplicate notice of proposed rulemaking concerning revisions to the regulated navigation area in Hampton Roads, Virginia. This duplicate notice of proposed rulemaking was inadvertently published after the initial publication of a substantially similar notice of proposed rulemaking. The initial notice of proposed rulemaking will remain unchanged.

**DATES:** The May 22, 2003, notice of proposed rulemaking "Regulated Navigation Area in Hampton Roads, VA" (68 FR 27948) is withdrawn on June 9, 2003.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant Lewis Fisher, Jr., Marine Safety Division, Fifth Coast Guard

District, (757) 398-6387, between 9 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

On April 29, 2003, we published a notice of proposed rulemaking entitled "Regulated Navigation Area in Hampton Roads, VA" in the **Federal Register** (68 FR 22648). The rulemaking concerned proposed revisions to the regulated navigation area in Hampton Roads, Virginia, designed to impose vessel reporting requirements and speed limit restrictions in certain areas of the port. On May 22, 2003, we published a substantially similar notice of proposed rulemaking entitled "Regulated Navigation Area in Hampton Roads, VA" in the **Federal Register** (68 FR 27948). The Coast Guard is withdrawing only the May 22, 2003, notice of rulemaking.

##### **Withdrawal**

Though the April 29, 2003, notice of proposed rulemaking (68 FR 22648) and the May 22, 2003, notice of proposed rulemaking (68 FR 27948) are not identical, the provisions are substantially similar. In order to alleviate public confusion and facilitate the development of a final rule, the Coast Guard is withdrawing the May 22, 2003, notice of proposed rulemaking "Regulated Navigation Area in Hampton Roads, VA" (68 FR 27948). The April 29, 2003, notice of proposed rulemaking "Regulated Navigation Area in Hampton Roads, VA" (68 FR 22648) will remain unchanged by this action and is anticipated to be the basis of a final rule.

Dated: June 3, 2003.

**Sally Brice-O'Hara,**

*Rear Admiral, U.S. Coast Guard, Commander, Fifth Coast Guard District.*

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