

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG-104942-07]

RIN 1545-BG37

**Notification Requirement for Tax-Exempt Entities Not Currently Required To File****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations describing the time and manner in which certain tax-exempt organizations not currently required to file an annual information return under section 6033(a)(1) are required to submit an annual electronic notice including certain information required by section 6033(i)(1)(A) through (F). The text of those regulations also serves as the text of these proposed regulations.

**DATES:** Written or electronic comments and requests for a public hearing must be received by February 13, 2008.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-104942-07), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-104942-07), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS-REG-104942-07).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Monice Rosenbaum at (202) 622-6070 (not a toll-free number); concerning submission of comments and requests for a public hearing, Richard Hurst, [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov).

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

The collection of information contained in these proposed regulations has been reviewed by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). An agency may not conduct or sponsor, and a person is not required to respond to, a

collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

The information that is required to be collected for purposes of § 1.6033-6(c) is required to be submitted on Form 990-N, "Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ," under control number 1545-2085. The estimated number of recordkeepers that will submit electronic notification is approximately 520,000. The estimated paperwork burden for taxpayers submitting Form 990-N is 15 minutes per taxpayer.

Books and records relating to the collection of information must be retained as long as their contents may become material in the administration of any internal revenue law.

**Background and Explanation of Provision**

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 6033(i)(1). The temporary regulations describe the time and manner in which certain tax-exempt organizations not currently required to file are required to provide an annual electronic notice including certain information set forth in the section 6033(i)(1)(A) through (F). The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

**Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. It is hereby certified that the collection of information in § 1.6033-6T will not have a significant economic impact on a substantial number of small entities. Accordingly, a regulatory flexibility analysis under the Regulatory Flexibility Act (5 U.S.C. 601) (RFA) is not required.

The effect of these proposed regulations on small entities flows directly from the statute these regulations implement. Section 6033(i)(1) requires that certain entities submit annual notification, in electronic form, setting forth: the legal name of the organization; any name under which such organization operates or does

business; the organization's mailing address and Internet Web site address (if any); the organization's taxpayer identification number; the name and address of a principal officer; and evidence of the continuing basis for the organization's exemption from the filing requirements under section 6033(a)(1).

Pursuant to section 7805(f) of the Code, this regulation as been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

**Comments and Requests for Public a Hearing**

Before the proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed rule and how it may be made easier to understand. Comments are requested on all aspects of the proposed regulations. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

**Drafting Information**

The principal author of these regulations is Monice Rosenbaum of the Office of the Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS and Treasury Department participated in their development.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

**PART 1—INCOME TAXES**

**Paragraph 1.** The authority citation for part 1 is amended by adding an entry in numerical order to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 1.6033-6 also issued under 26 U.S.C. 6033(i)(1). \* \* \*

**Par. 2.** Section 1.6033-6 is proposed to be added to read as follows:

**§ 1.6033–6 Notification requirement for entities not required to file an annual information return under section 6033(a)(1) (taxable years beginning after December 31, 2006).**

[The text of proposed § 1.6033–6 is the same as the text of § 1.6033–6T published elsewhere in this issue of the **Federal Register**].

**Linda E. Stiff,**

*Deputy Commissioner for Services and Enforcement.*

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[CGD08–07–038]

RIN 1625–AA09

**Drawbridge Operation Regulations; Tchefuncta River, Madisonville, LA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to change the regulation governing the operation of the State Route 22 (SR 22) swing span bridge across Tchefuncta River, mile 2.5, at Madisonville, St. Tammany Parish, Louisiana. The Louisiana Department of Transportation and Development has requested changes to the present drawbridge operating regulations in 33 CFR 117.500 to enhance the flow of vehicles across the bridge during peak traffic hours.

**DATES:** Comments and related material must reach the Coast Guard on or before January 14, 2008.

**ADDRESSES:** You may mail comments and related material to Commander (dpb), Eighth Coast Guard District, 500 Poydras Street, New Orleans, Louisiana 70130–3310. The Commander, Eighth Coast Guard District, Bridge Administration Branch maintains the public docket for this rulemaking. Comments and material 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 Bridge Administration office between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Phil Johnson, Bridge Administration Branch, telephone (504) 671–2128.

**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 [CGD08–07–038], indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, 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. You may submit a request for a meeting by writing to Commander, Eighth Coast Guard District, Bridge Administration Branch 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**

The Louisiana Department of Transportation and Development has requested that the operating regulation of the SR 22 swing span bridge be changed in order to better accommodate the vehicular traffic crossing the bridge during peak, weekday rush hours. Currently 33 CFR 117.500 reads: “The draw of the SR 22 Bridge, mile 2.5, at Madisonville shall open on signal except that, from 5 a.m. to 8 p.m., the draw need open only on the hour and half-hour.”

The bridge owner has requested that the operating regulation be changed to read as follows: The draw of the SR 22 Bridge, mile 2.5 at Madisonville, shall open on signal from 7 p.m. to 6 a.m. From 6 a.m. to 7 p.m., the draw need only open on the hour and half hour, except that, from 6 a.m. to 9 a.m. and from 4 p.m. to 7 p.m. Monday through Friday except Federal holidays, the draw need only open on the hour. The Louisiana Department of Transportation and Development believes that the proposed operating regulation will accommodate most vehicular traffic, and that the needs of navigation will also be met. Most of the vessels that request openings are recreational powerboats and sailboats that routinely transit this waterway and are able to

adjust their schedules to coincide with the proposed drawbridge operating schedule.

Concurrent with the publication of the Notice of Proposed Rulemaking, a Test Deviation [CGD08–07–037] has been issued to allow the Louisiana Department of Transportation and Development to test the proposed schedule and to obtain data and public comments. The test period will be in effect during the entire Notice of Proposed Rulemaking comment period. The Coast Guard will review the logs of the drawbridge and evaluate public comments from this Notice of Proposed Rulemaking and the above referenced Temporary Deviation to determine if a change to the permanent special drawbridge operating regulation is warranted.

The Test Deviation allows the draw of the SR 22 Bridge to open on signal from 7 p.m. to 6 a.m. From 6 a.m. to 7 p.m., the draw need only open on the hour and half hour, except that, from 6 a.m. to 9 a.m. and from 4 p.m. to 7 p.m. Monday through Friday except Federal holidays, the draw need only open on the hour.

**Discussion of Proposed Rule**

The proposed rule change to 33 CFR 117.500 would extend the time between openings from 30 minutes to an hour, but only during the morning rush hours between 6 a.m. and 9 a.m. and the afternoon rush hours between 4 p.m. and 7 p.m. This additional time would allow commuters and school buses to cross the bridge freely and prevent vehicular traffic from backing up.

**Regulatory Evaluation**

This proposed rule is not a “significant regulatory action” under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. It is not “significant” under the regulatory policies and procedures of the Department of Homeland Security.

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation is unnecessary. This is because the current and historical waterway traffic is comprised almost entirely of recreational vessels that can easily adjust schedules for transits through the bridge.

**Small Entities**

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered