§ 40.6302(c)–1T Deposits (temporary).

* * * * *

§ 40.6302(c)–2 [Amended]

■ **Par. 19.** Section 40.6302(c)–2, paragraph (c), is amended by removing the language "2001" and adding "2001, except that paragraph (b) of this section does not apply after December 31, 2010" in its place.

■ **Par. 20.** Section 40.6302(c)–3 is amended as follows:

■ 1. The heading is revised.

■ 2. Paragraph (c) is revised.

■ 3. In paragraph (g), the language "2004" is removed and "2004, and except that paragraph (f)(5) of this section does not apply after December 31, 2010" is added in its place.

The revisions read as follows:

§ 40.6302(c)–3 Deposits under chapter 33.

* * * * *

(c) *Time to deposit.* Under the alternative method, the deposit of tax for any semimonthly period must be made by the third business day after the seventh day of that semimonthly period. For purposes of this paragraph (c), a "business day" is any calendar day other than a Saturday, Sunday, or legal holiday. The term "legal holiday" means a legal holiday in the District of Columbia as defined in section 7503. Thus, for example, the deposit for the semimonthly period beginning on January 1, 2011 (relating to amounts billed between December 1st and December 15, 2010) is due by January 12, 2011, three business days after January 7, the seventh day of the semimonthly period. The deposit for the semimonthly period beginning on October 1, 2011 (relating to amounts billed between September 1st and September 15, 2011), is due by October 13, 2011, due to the October 10, 2011, Columbus Day holiday.

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PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 21.** The authority citation for part 301 is amended to read in part as follows:

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

■ **Par. 22.** Section 301.6302–1 is revised to read as follows:

§ 301.6302–1 Manner or time of collection of taxes.

(a) *Employment and excise taxes.* For provisions relating to the manner or time of collection of certain employment and excise taxes and deposits in connection with the payment thereof, see the regulations relating to the particular tax.

(b) *Income taxes.* (1) For provisions relating to the deposits of income and estimated income taxes of certain corporations, see § 1.6302–1 of this chapter (Income Tax Regulations).

(2) For provisions relating to the deposits of tax required to be withheld under chapter 3 of the Code on nonresident aliens and foreign corporations and tax-free covenant bonds, see § 1.6302–2 of this chapter.

(c) *Effective/applicability date.* This section applies to deposits and payments made after December 31, 2010.

■ **Par. 23.** Section 301.6656–1 is amended by:

■ 1. Revising paragraph (b).

■ 2. Revising paragraph (c).

The revisions read as follows:

§ 301.6656–1 Abatement of penalty.

* * * * *

(b) *Deposit sent to Secretary.* The Secretary may abate the penalty imposed by section 6656(a) if the first time a taxpayer is required to make a deposit, the amount required to be deposited is inadvertently sent to the Secretary rather than deposited by electronic funds transfer.

(c) *Effective/applicability date.* This section applies to deposits and payments made after December 31, 2010.

§ 301.7502–2 [Removed]

■ **Par. 24.** Section 301.7502–2 is removed.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

Approved: November 30, 2010.

Michael Mundaca,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2010–30526 Filed 12–2–10; 11:15 am]

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DEPARTMENT OF LABOR

Office of Labor-Management Standards

29 CFR Part 403

RIN 1215—AB75; 1245—AA02

Rescission of Form T–1, Trust Annual Report; Requiring Subsidiary Organization Reporting on the Form LM–2, Labor Organization Annual Report; Modifying Subsidiary Organization Reporting on the Form LM–3, Labor Organization Annual Report; LMRDA Coverage of Intermediate Labor Organizations; Final Rule

Correction

In rule document 2010—29226 beginning on page 74936 in the issue of Wednesday, December 1, 2010 make the following correction:

On page 74936, in the second column, under the **DATES** section, in the second line, "January 3, 2011" should read "January 1, 2011".

[FR Doc. C1–2010–29226 Filed 12–6–10; 8:45 am]

BILLING CODE 1505–01–D

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

31 CFR Parts 594, 595, and 597

Global Terrorism Sanctions Regulations; Terrorism Sanctions Regulations; Foreign Terrorist Organizations Sanctions Regulations

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Final rule.

SUMMARY: The Office of Foreign Assets Control ("OFAC") of the U.S. Department of the Treasury is amending the Global Terrorism Sanctions Regulations ("GTSR") and the Terrorism Sanctions Regulations ("TSR") to expand the scope of authorizations in each of those programs for the provision of certain legal services. In addition, OFAC is adding new general licenses under the GTSR, the TSR, and the Foreign Terrorist Organizations Sanctions Regulations to authorize U.S. persons to receive specified types of payment for certain authorized legal services.

DATES: *Effective Date:* December 7, 2010.

FOR FURTHER INFORMATION CONTACT: Assistant Director for Compliance, Outreach & Implementation, *tel.:* 202/622–2490, Assistant Director for