

Drafting Information

The principal author of these regulations is Vincent G. Surabian, Office of the Assistant Chief Counsel (Income Tax & Accounting), IRS. However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 31 are proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by adding the following entry to read as follows:

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

Section 1.6302-4 also issued under 26 U.S.C. 6302(a) and (c). * * *

Par. 2. Section 1.6302-4 is added to read as follows:

§ 1.6302-4 Use of financial institutions in connection with individual income taxes.

[The text of this proposed section is the same as the text of § 1.6302-4T published elsewhere in this issue of the Federal Register].

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

Par. 3. The authority citation for part 31 continues to read in part as follows:

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

Par. 4. Proposed § 31.6302-1(h), published July 11, 1994 (59 FR 35418), by cross-referencing temporary regulations published the same day (59 FR 35414) is amended as follows:

1. Paragraph (h)(1)(ii)(A) is redesignated as paragraph (h)(1)(ii)(A)(1); the first sentence in the paragraph is removed, and three new sentences are added in its place; and, in the last sentence of the newly designated paragraph, the text preceding the table is revised.

2. Paragraph (h)(1)(ii)(A)(2) is added.

3. Paragraphs (h)(2), (h)(3), (h)(7) and (h)(8) are revised.

The revised and added provisions read as follows:

§ 31.6302-1 Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992.

[The text of paragraphs (h)(1)(ii)(A)(1), (h)(1)(ii)(A)(2), (h)(2), (h)(3), (h)(7) and (h)(8) is the same as the text of those paragraphs in § 31.6302-1T published elsewhere in this issue of the Federal Register.]

Margaret Milner Richardson,

Commissioner of Internal Revenue.

[FR Doc. 96-6719 Filed 3-20-96; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[IL140-1-7283b; IL141-1-7284b; FRL-5441-6]

Approval and Promulgation of Implementation Plans; Illinois

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The United States Environmental Protection Agency (USEPA) proposes to approve Illinois' November 14, 1995 request to incorporate an exemption for acetone from the definitions of Organic Material and Organic Materials, Petroleum Liquid, and Volatile Organic Matter (VOM) or Volatile Organic Compounds (VOC) contained in the Illinois State Implementation Plan (SIP) and thereby from regulation as an ozone precursor. The USEPA also proposes to approve Illinois' November 15, 1995 request to revise the definition of VOM or VOC contained in the Illinois SIP to incorporate an exemption for parachlorobenzotrifluoride and cyclic, branched or linear completely-methylated siloxanes from the definition of VOM or VOC and thereby, from regulation as ozone precursors. These requested SIP revisions were made in response to and consistent with USEPA's action to add these chemical compounds to the list of chemicals that are exempted from the definition of VOC. In the final rules section of this Federal Register, the USEPA is approving these actions as a direct final rule without prior proposal because USEPA views this as a noncontroversial action and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to that direct final rule, no further activity is contemplated

in relation to this proposed rule. If USEPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on the proposed rule. USEPA will not institute a second comment period on this action. Any parties interested in commenting on this document should do so at this time.

DATES: Comments on this proposed rule must be received on or before April 22, 1996.

ADDRESSES: Written comments should be mailed to: J. Elmer Bortzer, Chief, Regulation Development Section, Air Programs Branch (AR18-J), U.S. Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

Copies of the State submittal and USEPA's analysis of it are available for inspection at: Regulation Development Section, Air Programs Branch (AR18-J), U.S. Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

FOR FURTHER INFORMATION CONTACT:

Randolph O. Cano, Regulation Development Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 886-6036.

SUPPLEMENTARY INFORMATION: For additional information see the direct final rule published in the rules section of this Federal Register.

Dated: March 1, 1996.

Valdas V. Adamkus,
Regional Administrator.

[FR Doc. 96-6604 Filed 3-20-96; 8:45 am]

BILLING CODE 6560-50-P

40 CFR Part 52

[IN66-1-7289b; FRL-5439-7]

Approval and Promulgation of State Implementation Plan; Indiana; Clean Fuel Fleet Program

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The U.S. Environmental Protection Agency (USEPA) is proposing to approve a revision to the Indiana State Implementation Plan (SIP) for the purpose of establishing a Clean-Fuel Fleet Program. Indiana submitted the SIP revision request on December 20, 1995, and February 14, 1996, to satisfy a federal mandate, found in the Clean Air Act, requiring certain states to establish Clean-Fuel Fleet Programs.

This revision establishes and requires the implementation of an Clean-Fuel Fleet Program in Lake and Porter Counties ozone nonattainment area. In the final rules section of this Federal Register, the USEPA is approving this action as a direct final rule without prior proposal because USEPA views this as a noncontroversial action and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to that direct final rule, no further activity is contemplated in relation to this proposed rule. If USEPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on the proposed rule. Any parties interested in commenting on this document should do so at this time.

DATES: Comments on this proposed rule must be received on or before April 22, 1996.

ADDRESSES: Written comments should be mailed to: J. Elmer Bortzer, Chief, Regulation Development Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

Copies of the State submittal and USEPA's analysis of it are available for inspection at: Air Programs Section, Regulation Development Branch (AR-18J), U.S. Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

FOR FURTHER INFORMATION CONTACT: Mark J. Palermo, Regulation Development Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 886-6082.

SUPPLEMENTARY INFORMATION: For additional information see the direct final rule published in the rules section of this Federal Register.

Dated: February 29, 1996.

Valdas V. Adamkus,
Regional Administrator.

[FR Doc. 96-6598 Filed 3-20-96; 8:45 am]

BILLING CODE 6560-50-P

40 CFR Part 52

[MA-19-1-b; A-1-FRL-5436-4]

Approval and Promulgation of Air Quality Implementation Plans; Massachusetts; Emission Statements

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve Massachusetts' revised 310 CMR 7.12, "Inspection Certificate, Record Keeping and Reporting" and incorporating it into Massachusetts' SIP. EPA received revisions to the Massachusetts SIP revising 310 CMR 7.12 on three separate occasions however, EPA is addressing all three submissions in this action. These revisions streamline and clarify the permitting process and address the Clean Air Act's emission statement program requirement. In the Final Rules Section of this Federal Register, EPA is approving the State's SIP revisions as a direct final rule without prior proposal because the Agency views them as noncontroversial revision amendments and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to that direct final rule, no further activity is contemplated in relation to this proposed rule. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period on this proposal.

Any parties interested in commenting on this proposal should do so at this time.

DATES: Comments must be received on or before April 22, 1996.

ADDRESSES: Comments may be mailed to Susan Studlien, Acting Director, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region I, JFK Federal Building, Boston, MA 02203. Copies of the state's submittal and EPA Technical Support Document are available for public inspection during normal business hours, by appointment at the Air Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region I, One Congress Street, 10th floor, Boston, MA and the Division of Air Quality Control, Department of Environmental Protection, One Winter Street, Boston, MA.

FOR FURTHER INFORMATION CONTACT: David Conroy, (617) 565-3254.

SUPPLEMENTARY INFORMATION: For additional information, see the direct final rule which is located in the Rules Section of this Federal Register.

Authority: 42 U.S.C. 7401-7671q.

Dated: September 18, 1995.

John P. DeVillars,

Regional Administrator, Region I.

[FR Doc. 96-6782 Filed 3-20-96; 8:45 am]

BILLING CODE 6560-50-P

[FRL-5443-4]

40 CFR Part 300

National Oil and Hazardous Substances Pollution Contingency Plan National Priorities List

AGENCY: Environmental Protection Agency.

ACTION: Notice of Intent to Delete the New Castle Spill Site from the National Priorities List (NPL).

SUMMARY: The Environmental Protection Agency (EPA) Region 3 announces its intent to delete the New Castle Spill Site (Site) from the National Priorities List (NPL) and requests public comment on this proposed action. The NPL constitutes Appendix B of 40 CFR part 300 which is the National Oil and Hazardous Substances Pollution Contingency Plan (NCP). EPA promulgated the NCP pursuant to section 105 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) of 1980, as amended. EPA and the Delaware Department of Natural Resources and Environmental Control (DNREC) have determined that all appropriate CERCLA actions have been implemented and that the Site poses no significant threat to public health, welfare, or the environment. Therefore, further remedial measures pursuant to CERCLA are not needed.

DATES: Comments concerning the proposed deletion of the Site from the NPL may be submitted on or before April 22, 1996.

ADDRESSES: Comments may be submitted to Stephanie Dehnhard (3HW23), Remedial Project Manager, U.S. Environmental Protection Agency, 841 Chestnut Building, Philadelphia, Pennsylvania, 19107, (215) 597-3167.

Comprehensive information on this Site is available for viewing at the Site information repositories at the following locations:

U.S. EPA, Region 3, Hazardous Waste Technical Information Center, 841 Chestnut Building, Philadelphia, PA, (215) 597-6633. Delaware Department of Natural Resources and Environmental Control, 715 Grantham Lane, New Castle, DE, (302) 323-4540.

FOR FURTHER INFORMATION CONTACT: Stephanie Dehnhard (3HW23), U.S. EPA Region 3, 841 Chestnut Building, Philadelphia, PA, 19107, (215) 597-3167.

SUPPLEMENTARY INFORMATION:

- I. Introduction
- II. NPL Deletion Criteria
- III. Deletion Procedures