

INS of the approval of the alien's application under INA 212(d)(12).

8. Section 40.67 is added to read as follows:

§ 40.67 Student visa abusers.

An alien ineligible under the provisions of INA 212(a)(6)(G) shall not be issued a visa unless the alien has complied with the time limitation set forth therein.

9. Section 40.91 is revised to read as follows:

§ 40.91 Certain aliens previously removed.

(a) *5-year bar.* An alien who has been found inadmissible, whether as a result of a summary determination of inadmissibility at the port of entry under INA 235(b)(1) or of a finding of inadmissibility resulting from proceedings under INA 240 initiated upon the alien's arrival in the United States, shall be ineligible for a visa under INA 212(a)(9)(A)(i) for 5 years following removal from the United States if prior to the alien's reembarkation at a place outside the United States that is the alien's first such removal.

(b) *10-year bar.* An alien who has otherwise been removed from the United States under any provision of law, or who departed while an order of removal was in effect, is ineligible for a visa under INA 212(a)(9)(A)(ii) for 10 years following such removal or departure from the United States.

(c) *20-year bar.* An alien who has been removed from the United States two or more times shall be ineligible for a visa under INA 212(a)(9)(A)(i) or INA 212(a)(9)(A)(ii), as appropriate, for 20 years following the most recent such removal or departure.

(d) *Permanent bar.* If an alien who has been removed has also been convicted of an aggravated felony, the alien is permanently ineligible for a visa under INA 212(a)(9)(A)(i) or 212(a)(9)(A)(ii), as appropriate.

(e) *Exceptions.* An alien shall not be ineligible for a visa under INA 212(a)(9)(A)(i) or (ii) if the Attorney General has consented to the alien's application for admission.

10. Section 40.92 is revised to read as follows:

§ 40.92 Aliens unlawfully present.

(a) *3-year bar.* An alien described in INA 212(a)(9)(B)(i)(I) shall be ineligible for a visa for 3 years following departure from the United States.

(b) *10-year bar.* An alien described in INA 212(a)(9)(B)(i)(II) shall be ineligible for a visa for 10 years following departure from the United States.

(c) *Waiver.* If a visa applicant is inadmissible under paragraph (a) or (b)

of this section but appears to the consular officer to meet the prerequisites for seeking the benefits of INA 212(a)(9)(B)(v), the alien shall be informed of the procedure for applying to INS for relief under that provision of law.

11. Section 40.93 is revised to read as follows:

§ 40.93 Aliens unlawfully present after previous immigration violation.

An alien described in INA 212(a)(9)(C)(i) is permanently ineligible for a visa unless the Attorney General consents to the alien's application for readmission not less than 10 years following the alien's last departure from the United States. Such application for readmission shall be made prior to the alien's reembarkation at a place outside the United States.

12. Section 40.104 is revised to read as follows:

§ 40.104 Unlawful voters.

An alien who at any time has voted in violation of any Federal, State, or local constitutional provision, statute, ordinance or regulation is ineligible for a visa under INA 212(a)(10)(D).

13. Section 40.105 is revised to read as follows:

§ 40.105 Former citizens who renounced citizenship to avoid taxation.

An alien who is a former citizen of the United States, who on or after September 30, 1996, has officially renounced United States citizenship and who has been determined by the Attorney General to have renounced citizenship to avoid United States taxation, is ineligible for a visa under INA 212(a)(10)(E).

December 10, 1997.

Mary A. Ryan,

Assistant Secretary for Consular Affairs.

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BILLING CODE 4710-06-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 40

[TD 8740]

RIN 1545-AV03

Deposits of Excise Taxes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulations.

SUMMARY: This document contains temporary regulations relating to the

availability of the safe harbor deposit rule based on look-back quarter liability and affects persons required to make deposits of excise taxes. This document also contains temporary regulations relating to floor stocks taxes and affects persons liable for those taxes. The regulations implement certain changes made by the Small Business Job Protection Act of 1996 (the 1996 Act) and the Airport and Airway Trust Fund Tax Reinstatement Act of 1997 (the 1997 Act). The text of these regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

DATES: These regulations are effective December 29, 1997. For dates of applicability, see §§ 40.6302(c)-1T and 40.6302(c)-2T.

FOR FURTHER INFORMATION CONTACT: Ruth Hoffman (202) 622-3130 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the Excise Tax Procedural Regulations (26 CFR part 40) that implement certain changes made by the 1996 Act and the 1997 Act.

The aviation excise taxes that expired on December 31, 1995, were reinstated by the 1996 Act for the period from August 27 through December 31, 1996, by the 1997 Act for the period from March 7 through September 30, 1997, and were extended, with modifications, for the period from October 1, 1997, through September 30, 2007.

Deposit Safe Harbor Rules

Sections 40.6302(c)-1(c)(2) and 40.6302(c)-2(b)(2) (relating to deposit safe harbors) currently provide, generally, that a person can satisfy excise tax deposit obligations for a calendar quarter by depositing an amount equal to the person's excise tax liability reported on the return for the second preceding quarter (the look-back quarter). For this purpose, the tax liability for the look-back quarter must be modified to take into account any increase in rates in the current quarter, but the safe harbor does not specifically address the effect of the enactment of a new tax or the reinstatement of an expired tax. Notice 97-15, 1997-8 I.R.B. 23, and section 2(f) of the 1997 Act provide that the look-back safe harbor shall not apply with respect to any tax unless the tax was imposed throughout the look-back period.

The temporary regulations modify the look-back safe harbor rules to reflect this

change. Under the temporary regulations, the general look-back safe harbor of § 40.6302(c)–1(c)(2) is modified for a class of tax that includes a tax that was not in effect at all times during the look-back quarter (or, in the case of an alternative method tax, that was not in effect at all times during the look-back quarter and the month preceding the look-back quarter). The safe harbor does not apply to that class of tax unless, for each semimonthly period, the deposit is not less than the greater of (1) $\frac{1}{6}$ of the net tax liability reported for the class of tax for the look-back quarter, or (2) the sum of (i) 95 percent of the net tax liability incurred with respect to new or reinstated taxes during the semimonthly period, and (ii) $\frac{1}{6}$ of the net tax liability reported for all other taxes in the class for the look-back quarter. Also, the section 4681 tax (ozone-depleting chemicals) look-back safe harbor provided under § 40.6302(c)–2(b)(2) is modified in a similar manner if the tax liability for the quarter includes liability for any chemical that was not subject to tax at all times during the look-back quarter.

The new rules apply to liabilities for new or reinstated taxes incurred after February 28, 1997.

Fuel Floor Stocks Taxes

Section 1609(h) of the 1996 Act imposes a floor stocks tax on aviation fuel (other than gasoline) on which tax was imposed by section 4091 before August 27, 1996, and that is held on the first moment of that date by any person. Section 2(d) of the 1997 Act imposes a floor stocks tax on aviation gasoline and aviation fuel (other than gasoline) on which tax was imposed by section 4081 or 4091 before March 7, 1997, and that is held on the first moment of that date by any person.

The temporary regulations provide that the rules set forth in 26 CFR part 40 (relating to administrative provisions for certain excise taxes, including the excise taxes on aviation fuels) also apply to related floor stocks taxes. Thus, persons liable for floor stocks taxes on aviation fuels must file returns reporting those taxes in accordance with the provisions of 26 CFR part 40.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and, because these regulations do not impose on small

entities a collection of information requirement, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, these temporary regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these regulations is Ruth Hoffman, Office of Assistant Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 40

Excise taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 40 is amended as follows:

PART 40—EXCISE TAX PROCEDURAL REGULATIONS

Paragraph 1. The authority citation for part 40 continues to read in part as follows:

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

Par. 2. Section 40.0–1T is added to read as follows:

§ 40.0–1T Introduction (temporary).

(a) through (f). [Reserved]

(g) *Applicability to floor stocks taxes.*

The regulations in this part 40 also apply with respect to floor stocks taxes imposed on articles subject to a tax described in § 40.0–1(a), beginning April 1, 1991.

Par. 3. Section 40.6011(a)–1T is added to read as follows:

§ 40.6011(a)–1T Returns (temporary).

(a)(1) through (a)(2)(ii). [Reserved]

(a)(2)(iii) *Floor stocks tax return.*

A return reporting liability for a floor stocks tax described in § 40.0–1T(g) is a return for the calendar quarter in which the tax payment is due and not for the calendar quarter in which the liability for tax is incurred, beginning April 1, 1991.

Par. 4. Section 40.6302(c)–1T is added to read as follows:

§ 40.6302(c)–1T Use of Government depositories (temporary).

(a) through (c)(2)(iii). [Reserved]

(c)(2)(iv) *Modification for new or reinstated taxes—(A) Applicability.* The

safe harbor rule of § 40.6302(c)–1(c)(2)(i) is modified for any calendar quarter in which a person's liability for a class of tax includes liability for any new or reinstated tax. For this purpose, a new or reinstated tax is—

(1) Any tax (including an alternative method tax) that was not in effect at all times during the look-back quarter; and

(2) Any alternative method tax that was not in effect at all times during the month preceding the look-back quarter.

(B) *Modification.* The safe harbor rule of § 40.6302(c)–1(c)(2)(i) does not apply to a class of tax unless the deposit of taxes in that class for each semimonthly period in the calendar quarter is not less than the greater of—

(1) $\frac{1}{6}$ of the net tax liability reported for the class of tax for the look-back quarter; or

(2) The sum of—

(i) 95 percent of the net tax liability incurred with respect to new or reinstated taxes during the semimonthly period; and

(ii) $\frac{1}{6}$ of the net tax liability reported for all other taxes in the class for the look-back quarter.

(C) *Effective date.* This paragraph (c)(2)(iv) applies to tax liabilities for new or reinstated taxes incurred after February 28, 1997, except that paragraph (c)(2)(iv)(A)(2) of this section applies only for calendar quarters beginning after December 31, 1997.

(c)(3) through (f)(4). [Reserved]

(f)(5) *Taxes excluded; floor stocks taxes.* No deposit is required in the case of any floor stocks tax described in § 40.0–1T(g), beginning April 1, 1991.

Par. 5. Section 40.6302(c)–2T is added to read as follows:

§ 40.6302(c)–2T Special rule for use of Government depositories under section 4681 (temporary).

(a) through (b)(2)(ii). [Reserved]

(b)(2)(iii) *Modification for new*

chemicals—(A) Applicability. The safe harbor rule of § 40.6302(c)–2(b)(2)(i) is modified for any calendar quarter in which a person's liability for section 4681 tax includes liability with respect to any new chemical. For this purpose, a new chemical is any chemical that was not subject to tax at all times during the look-back quarter.

(B) *Modification.* The safe harbor rule of § 40.6302(c)–2(b)(2)(i) does not apply unless the deposit of section 4681 taxes for each semimonthly period in the calendar quarter is not less than the greater of—

(1) $\frac{1}{6}$ of the net tax liability reported under section 4681 for the look-back quarter; or

(2) The sum of—

(i) 95 percent of the net tax liability incurred under section 4681 with

respect to the new chemical during the semimonthly period; and

(ii) $\frac{1}{6}$ of the net tax liability reported under section 4681 with respect to all other chemicals for the look-back quarter.

(C) *Effective date.* This paragraph (b)(2)(iii) applies to tax liabilities for new chemicals incurred after February 28, 1997.

Michael P. Dolan,

Acting Commissioner of Internal Revenue.

Approved: November 6, 1997.

Donald C. Lubick,

Acting Assistant Secretary of the Treasury.

[FR Doc. 97-33248 Filed 12-24-97; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 100

[CGD 95-054]

RIN 2115-AF17

Regattas and Marine Parades

AGENCY: Coast Guard, DOT.

ACTION: Interim rule; delay of effective date.

SUMMARY: The Coast Guard is delaying the effective date of the interim rule on regatta and marine parades published in the **Federal Register** on June 26, 1996. The interim rule more precisely identifies those marine events which require a permit, those which require only written notice to the Coast Guard, and those which require neither. A change in the effective date from January 1, 1998, to January 1, 1999, is necessary to allow additional time to further assess the potential impact, if any, of the interim rule on the environment.

EFFECTIVE DATE: The interim rule published on June 26, 1996 (61 FR 33027) and delayed by a document published on November 26, 1996 (61 FR 60027) is effective on January 1, 1999.

FOR FURTHER INFORMATION CONTACT: Mr. Carlton Perry, Project Manager, Office of Boating Safety, Program Management Division, 202-267-0979. You may obtain a copy of the interim rule and subsequent notices by calling the U.S. Coast Guard Infoline at 1-800-368-5647 or read it on the Internet at the Web Site for the Office of Boating Safety at URL address www.uscgboating.org.

SUPPLEMENTARY INFORMATION: On June 26, 1996, the Coast Guard published an interim rule and notice of availability of

environmental assessment (CGD 95-054) entitled "Regattas and Marine Parades" in the **Federal Register** (61 FR 33027). The interim rule, which was to become effective on January 1, 1997, revised the Coast Guard's marine event regulations to eliminate unnecessary requirements while continuing to protect the safety of life. The rule more precisely identifies those events which require a permit, those which require only written notice to the Coast Guard, and those which require neither. The environmental assessment and proposed finding of no significant impact which support this rulemaking were made available to the public.

Approximately 85 comments were received in response to the interim rule and notice of availability of the environmental assessment and to the Coast Guard's previous requests for comments. Many of these comments raised concerns regarding the reporting requirements placed on the marine event sponsors and the potential environmental effects associated with changing the current regulations on regatta and marine parade permitting procedures. In addition, several comments received in response to a draft environmental impact statement (EIS) entitled "U.S. Coast Guard Atlantic Protected Living Marine Resources Initiative" reiterated concerns raised by the comments on the interim rule. Based on these comments and on the concerns raised during the ongoing consultation with the U.S. Fish and Wildlife Service (FWS) and the National Marine Fisheries Service (NMFS), the Coast Guard delayed the effective date of the interim rule to January 1, 1998 (61 FR 60027; November 26, 1996) to reconsider whether to proceed with a revision of the regulations on regatta and marine parade permitting procedures, as published, and to complete its consultation with FWS and NMFS. Because the Coast Guard has not yet completed its reconsideration and consultation with the FWS and NMFS or the required environmental documentation, the Coast Guard is delaying the effective date to January 1, 1999.

Accordingly, in FR Doc. 96-16319 published in the **Federal Register** on June 26, 1996, at 61 FR 33027, as amended by the notice of delay effective date published on November 26, 1996, at 61 FR 60027, the effective date for the referenced interim rule is changed from January 1, 1998, to January 1, 1999.

Dated: December 18, 1997.

Ernest R. Riutta,

Rear Admiral, U.S. Coast Guard, Assistant Commandant for Operations.

[FR Doc. 97-33682 Filed 12-24-97; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 62

[IL159-1a; FRL-5938-4]

Approval and Promulgation of State Plans For Designated Facilities and Pollutants: Illinois

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The EPA approves the section 111(d)/129 State Plan submitted by Illinois on June 23, 1997, for implementing and enforcing the Emissions Guidelines (EG) applicable to existing Municipal Waste Combustors (MWCs) with capacity to combust more than 250 tons/day of municipal solid waste (MSW). Specifically, the State Plan imposes certain emission limits and control requirements for the existing such MWC in Illinois, the Robbins Resource Recovery Center (RRRC) in Robbins, Illinois.

DATES: This action is effective on February 27, 1998 unless significant adverse written comments (which have not already been responded to) are received by January 28, 1998. If such adverse written comments are received by the above date, this direct final rule will be withdrawn, and timely notice will be published in the **Federal Register**.

ADDRESSES: Copies of this SIP revision request is available for inspection at the following address: U.S. Environmental Protection Agency, Region 5, Air and Radiation Division, 77 West Jackson Boulevard, Chicago, Illinois 60604. (It is recommended that you telephone Mark J. Palermo, Environmental Protection Specialist at (312) 886-6082 before visiting the Region 5 Office.)

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

FOR FURTHER INFORMATION CONTACT: Mark J. Palermo, Environmental Protection Specialist, at (312) 886-6082.