

by general partners with a majority interest) or (f) of this section (designation by partners with a majority interest under certain circumstances), thereby avoiding a selection made by the Commissioner.

(ii) During the 30-day period and prior to a tax-matters-partner designation by the partnership, the Commissioner will communicate with the partnership by sending all correspondence or notices to "The Tax Matters Partner" in care of the partnership at the partnership's address.

(iii) Any subsequent designation of a tax matters partner by the partnership after the 30-day period will become effective as provided under paragraph (k)(2) of this section (concerning designations made after a notice of beginning of administrative proceeding is mailed).

(s) *Effective date.* This section applies to all designations, selections, and terminations of a tax matters partner occurring on or after the date final regulations are published in the Federal Register.

Par. 3. Section 301.6231(a)(7)-2 is added to read as follows:

**§ 301.6231(a)(7)-2 Designation or selection of tax matters partner for a limited liability company (LLC).**

(a) *In general.* Solely for purposes of applying section 6231(a)(7) and § 301.6231(a)(7)-1 to an LLC, only a member-manager of an LLC is treated as a general partner, and a member of an LLC who is not a member-manager is treated as a partner other than a general partner.

(b) *Definitions*—(1) *LLC.* Solely for purposes of this section, *LLC* means an organization:

(i) Formed under a law that allows the limitation of the liability of all members for the organization's debts and other obligations within the meaning of § 301.7701-2(d); and

(ii) Classified as a partnership for Federal tax purposes.

(2) *Member.* Solely for purposes of this section, member means any person who owns an interest in an LLC.

(3) *Member-manager.* Solely for purposes of this section, *member-manager* means a member of an LLC who, alone or together with others, is vested with the continuing exclusive authority to make the management decisions necessary to conduct the business for which the organization was formed. Generally, an LLC statute may permit the LLC to choose management by one or more managers (whether or not members) or by all of the members. If there are no elected or designated member-managers (as so defined in this

paragraph (b)(3) of the LLC, each member will be treated as a member-manager for purposes of this section.

(c) *Effective date.* This section applies to all designations, selections, and terminations of a tax matters partner of an LLC occurring on or after the date final regulations are published in the Federal Register. Any other reasonable designation or selection of a tax matters partner of an LLC is binding for periods prior to the effective date of this section. Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[OH83-1-6991b; AD-FRL-5299-7]

**Approval and Promulgation of Implementation Plans; Ohio**

**AGENCY:** Environmental Protection Agency (USEPA).

**ACTION:** Proposed rule.

**SUMMARY:** The USEPA proposes to approve the State Implementation Plan (SIP) revision submitted by the State of Ohio to correct its Rule 3745-35-07 that underlies its federally enforceable State operating permits (FESOP) program. The USEPA proposes further to conclude that Ohio has satisfied the condition established in USEPA's conditional approval of Ohio's FESOP program, as published on October 25, 1994, at 59 FR 53586. In the Final Rules section of this Federal Register, USEPA is fully approving the State's SIP revision as a direct final rule without prior proposal, because the USEPA views this as a noncontroversial revision 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 these actions, 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 will be addressed in a subsequent final rule based on this proposed rule. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments must be received on or before November 29, 1995.

**ADDRESSES:** Written comments should be mailed to: J. Elmer Bortzer, Chief, Regulation Development Section, Regulation Development Branch (AR-

18J), United States Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

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

**FOR FURTHER INFORMATION CONTACT:** John Summerhays, Regulation Development Section, Regulation Development Branch (AR-18J), United States Environmental Protection Agency, Region 5, Chicago, Illinois 60604, (312) 886-6067.

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

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

Dated: September 5, 1995.

Michelle D. Jordan,

*Acting Regional Administrator.*

[FR Doc. 95-26590 Filed 10-27-95; 8:45 am]

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**40 CFR Part 70**

[AD-FRL-5321-9]

**Clean Air Act Proposed Interim Approval of Operating Permits Program; Maryland**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed interim approval.

**SUMMARY:** The EPA proposes interim approval of the operating permits program submitted by Maryland. This program was submitted by Maryland for the purpose of complying with federal requirements which mandated that states develop, and submit to EPA, programs for issuing operating permits to all major stationary sources, and to certain other sources.

**DATES:** Comments on this proposed action must be received in writing by November 29, 1995.

**ADDRESSES:** Comments should be addressed to Enid Gerena, (3AT23), Air, Radiation and Toxics Division, U.S. Environmental Protection Agency, Region III, 841 Chestnut Building, Philadelphia, PA 19107.

Copies of Maryland's submittal and other supporting information used in developing the proposed interim approval are available for inspection during normal business hours at the following location: Air, Radiation, and