• If the flaps are extended, do not retract them until the airframe is clear of ice.

• The flight crew should reduce the angle-of-attack by increasing speed as much as the airplane configuration and weather allow, without exceeding design maneuvering speed.

• If the autopilot is engaged, hold the control wheel firmly and disengage the autopilot. Do not re-engage the autopilot until the airframe is clear of ice.

• Exit the icing area immediately by changing altitude or course.

• Report these weather conditions to Air Traffic Control.

CAUTION

Severe icing comprises environmental conditions outside of those for which the airplane is certificated. Flight in freezing rain, freezing drizzle, or mixed icing conditions (supercooled liquid water and ice crystals) may result in extreme ice build-up on protected surfaces exceeding the capability of the ice protection system, or may result in ice forming aft of the protected surfaces. This ice may not be shed using the ice protection systems, and may seriously degrade the performance and controllability of the airplane.

THE FOLLOWING SHALL BE USED TO IDENTIFY FREEZING RAIN/FREEZING DRIZZLE ICING CONDITIONS:

• Unusually extensive ice accreted on the airframe in areas not normally observed to collect ice.

• Accumulation of ice on the upper surface (for low-wing airplanes) or lower surface (for highwing airplanes) of the wing aft of the protected area.

• Accumulation of ice on the propeller spinner farther back than normally observed.

THE FOLLOWING MAY BE USED TO IDENTIFY POSSIBLE FREEZING RAIN/FREEZING DRIZZLE CONDITIONS:

• Visible rain at temperatures below +5 degrees Celsius [outside air temperature (OAT)].

• Droplets that splash or splatter on impact at temperatures below +5 degrees Celsius OAT.

PROCEDURES FOR EXITING THE FREEZING RAIN/FREEZING DRIZZLE ENVIRONMENT:

These procedures are applicable to all flight phases from takeoff to landing. Monitor the outside air temperature. While severe icing may form at temperatures as cold as −18 degrees Celsius, increased vigilance is warranted at temperatures around freezing with visible moisture present. If the visual cues specified in the AFM for identifying possible freezing rain or freezing drizzle conditions are observed, accomplish the following:

• Exit the freezing rain or freezing drizzle severe icing conditions immediately to avoid extended exposure to flight conditions outside of those for which the airplane has been certificated for operation. Asking for priority to leave the area is fully justified under these conditions.

• Avoid abrupt and excessive maneuvering that may exacerbate control difficulties.

• Do not engage the autopilot. The autopilot may mask unusual control system forces.

• If the autopilot is engaged, hold the control wheel firmly and disengage the autopilot.

• If an unusual roll response or uncommanded control movement is observed, reduce the angle-of-attack by increasing airspeed or rolling wings level (if in a turn), and apply additional power, if needed.

• Avoid extending flaps during extended operation in icing conditions. Operation with flaps extended can result in a reduced wing angle-of-attack, with ice forming on the upper surface further aft on the wing than normal, possibly aft of the protected area.

• Report these weather conditions to Air Traffic Control.''

(b) Incorporating the AFM revisions, as required by this AD, may be performed by the owner/operator holding at least a private pilot certificate as authorized by section 43.7 of the Federal Aviation Regulations (14 CFR 43.7), and must be entered into the aircraft records showing compliance with this AD in accordance with section 43.11 of the Federal Aviation Regulations (14 CFR 43.11).

(c) An alternative method of compliance or adjustment of the compliance times that provides an equivalent level of safety may be approved by the Manager, Fort Worth Airplane Certification Office (ACO), FAA, 2601 Meacham Boulevard, Fort Worth, Texas 76137–0150. The request shall be forwarded through an appropriate FAA Maintenance Inspector, who may add comments and then send it to the Manager, Fort Worth ACO.

Note 3: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Fort Worth ACO.

(d) All persons affected by this directive may examine information related to this AD at the FAA, Central Region, Office of the Assistant Chief Counsel, Room 1558, 601 E. 12th Street, Kansas City, Missouri 64106.

Issued in Kansas City, Missouri, on January 19, 1996.

Michael Gallagher,

Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 96–1217 Filed 1–24–96; 8:45 am]

BILLING CODE 4910–13–U

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Parts 1, 2, 10, and 50

[Docket No. 95N–0340]

RIN 0910–AA54

Revocation of Certain Regulations; General

AGENCY: Food and Drug Administration, HHS.

ACTION: Proposed rule.

SUMMARY: The Food and Drug Administration (FDA) is proposing to revoke certain regulations that are obsolete or no longer necessary to achieve public health goals. These regulations have been identified for revocation as the result of a page-by-page review of the agency's regulations. This regulatory review is in response to the Administration's ''Reinventing Government'' initiative which seeks to streamline government to ease the burden on regulated industry and consumers.

DATES: Written comments by April 24, 1996.

ADDRESSES: Submit written comments to the Dockets Management Branch (HFA–305), Food and Drug Administration, 12420 Parklawn Dr., rm. 1–23, Rockville, MD 20857.

FOR FURTHER INFORMATION CONTACT:

Regarding the regulations mentioned in this document: Philip L. Chao, Policy Development and Coordination Staff (HF–23), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301–827–3380.

Regarding general information on FDA's ''reinventing initiative'': Lisa M. Helmanis, Regulations Policy Management Staff (HF–26), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301–443–3480.

SUPPLEMENTARY INFORMATION: On March 4, 1995, President Clinton announced plans for reforming the Federal regulatory system as part of his ''Reinventing Government'' initiative. In his March 4 directive, the President ordered all Federal agencies to conduct a page-by-page review of their regulations and to ''eliminate or revise those that are outdated or otherwise in need of reform.'' This proposal, which would revoke certain obsolete and unnecessary regulations, represents FDA's continuing effort to implement the President's plan. In previous issues of the Federal Register, FDA proposed revoking or revising other regulations, and the agency expects to issue future reinvention proposals in upcoming issues.

The following is a section-by-section analysis of the regulations that FDA is proposing to revoke. These regulations are listed numerically as they appear in Code of Federal Regulations (CFR).

I. Section-by-Section Analysis

(1) Section 1.31 *Package size saving* (21 CFR 1.31), addressing economy size packaging is obsolete. The agency is not aware of its use.

(2) Section 1.35 *''Cents-off,'' or other savings representations* (21 CFR 1.35), is obsolete. The agency is not aware of its use.

(3) Section 2.5 *Imminent hazard to the public health* (21 CFR 2.5), describes the criteria that the Commissioner of Food and Drugs would use in determining whether an imminent hazard exists. FDA issued this regulation on July 1, 1971 (36 FR 12516). FDA proposed to revoke § 2.5 on August 21, 1979 (44 FR 48983), in conjunction with broader rulemaking proceedings that would have established by regulation, among other things, certain criteria for the Secretary of Health and Human Services' (the Secretary's) determination of imminent hazard. The 1979 proposed rulemaking was withdrawn on January 20, 1994 (59 FR 3042). However, the principle upon which FDA based its proposed withdrawal of § 2.5 in 1979 is still valid, namely, that it is ''potentially confusing to have criteria for FDA's recommendations to the Secretary separate from the criteria for the Secretary's decision.'' (44 FR 48983 at 48985). The criteria used by the Secretary were established in 1977 in the Secretary's decision declaring phenformin hydrochloride an imminent hazard. This decision was upheld in *Forsham* v. *Califano*, 442 F.Supp. 203 (D.D.C. 1977). The agency is proposing to revoke § 2.5 because it is potentially confusing and no longer necessary.

(4) 21 CFR part 10, subpart C—Electronic Media Coverage of Public Administrative Proceedings; Guideline on Policy and Procedures is intended to clarify and explain FDA's policy on the presence and operation of electronic recording equipment at public proceedings. This is a statement of policy and need not be codified. This information is available to those presiding over such proceedings through appropriate agency publications (e.g., ''Policy and Guidance Handbook for FDA Advisory Committee Members'') and from the staff in FDA's Office of Public Affairs.

(5) Section 50.21 *Effective date* (21 CFR 50.21), states that the informed consent requirements in part 50 ''apply to all human subjects entering a clinical investigation that commences on or after July 27, 1981.'' FDA proposes to revoke this provision because it is no longer necessary. The agency is unaware of any continuing clinical investigations that were begun before July 27, 1981, to warrant retaining this provision.

(6) 21 CFR part 50, subpart C—Protections Pertaining to Clinical Investigations Involving Prisoners as Subjects describes restrictions on clinical investigations involving prisoners, including special requirements for institutional review boards reviewing clinical investigations involving prisoners. On July 7, 1981 (46 FR 35085), the agency stayed the effective date of the subpart C regulations. Because the agency has never made the subpart C regulations effective, it now proposes to revoke subpart C.

II. Analysis of Impacts

FDA has examined the impacts of the proposed rule under Executive Order 12866 and the Regulatory Flexibility Act (Pub. L. 96–354). Executive Order 12866 directs agencies to assess all costs and benefits of available regulatory alternatives and, when regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety, and other advantages; distributive impacts; and equity). The agency believes that this proposed rule is consistent with the regulatory philosophy and principles identified in the Executive Order. In addition, the proposed rule is not a significant regulatory action as defined by the Executive Order and so is not subject to review under the Executive Order.

The Regulatory Flexibility Act requires agencies to analyze regulatory options that would minimize any significant impact of a rule on small entities. The proposed rule, if finalized, would simply eliminate certain regulatory provisions that the agency has not used or that have become obsolete. Consequently, the proposed rule would not impose any additional regulatory burdens on small entities. Therefore, under the Regulatory Flexibility Act, no further analysis is required.

III. Environmental Impact

The agency has determined under 21 CFR 25.24(a)(8), that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

IV. Request for Comments

Interested persons may, on or before April 24, 1996, submit to the Dockets Management Branch (address above) written comments regarding this proposal. Two copies of any comments are to be submitted, except that individuals may submit one copy. Comments are to be identified with the docket number found in brackets in the heading of this document. Received comments may be seen in the office above between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects

21 CFR Part 1

Cosmetics, Drugs, Exports, Food labeling, Imports, Labeling, Reporting and recordkeeping requirements.

21 CFR Part 2

Administrative practice and procedure, Cosmetics, Devices, Drugs, Foods.

21 CFR Part 10

Administrative practice and procedure, News media.

21 CFR Part 50

Human research subjects, Prisoners, Reporting and recordkeeping requirements, Safety.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, it is proposed that 21 CFR parts 1, 2, 10, and 50 be amended as follows:

PART 1—GENERAL ENFORCEMENT REGULATIONS

1. The authority citation for 21 CFR part 1 continues to read as follows:

Authority: Secs. 4, 5, 6 of the Fair Packaging and Labeling Act (15 U.S.C. 1453, 1454, 1455); secs. 201, 403, 502, 505, 512, 602, 701 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 343, 352, 355, 360b, 362, 371); sec. 215 of the Public Health Service Act (42 U.S.C. 216).

§ 1.31 [Removed]

2. Section 1.31 *Package size savings* is removed from subpart B.

§ 1.35 [Removed]

3. Section 1.35 *''Cents-off,'' or other savings representations* is removed from subpart B.

PART 2—GENERAL ADMINISTRATIVE RULINGS AND DECISIONS

4. The authority citation for 21 CFR part 2 continues to read as follows:

Authority: Secs. 201, 301, 305, 402, 408, 409, 501, 502, 505, 507, 512, 601, 701, 702, 704 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 331, 335, 342, 346a, 348, 351, 352, 355, 357, 360b, 361, 371, 372, 374); 15 U.S.C. 402, 409.

§ 2.5 [Removed]

5. Section 2.5 *Imminent hazard to the public health* is removed from subpart A.

PART 10—ADMINISTRATIVE PRACTICES AND PROCEDURES

6. The authority citation for 21 CFR part 10 continues to read as follows:

Authority: Secs. 201–903 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321–394); 21 U.S.C. 41–50, 141–149, 467f, 679, 821, 1034; secs. 2, 351, 354, 361 of the Public Health Service Act (42 U.S.C. 201, 262, 263b, 264); secs. 2–12 of the Fair Packaging and Labeling Act (15 U.S.C. 1451–1461); 5 U.S.C. 551–558, 701–721; 28 U.S.C. 2112.

Subpart C [Removed]

7. Subpart C consisting of §§ 10.200 through 10.206 is removed.

PART 50—PROTECTION OF HUMAN SUBJECTS

8. The authority citation for 21 CFR part 50 continues to read as follows:

Authority: Secs. 201, 406, 408, 409, 502, 503, 505, 506, 507, 510, 513–516, 518–520, 701, 721, 801 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 346, 346a, 348, 352, 353, 355, 356, 357, 360, 360c–360f, 360h–360j, 371, 379e, 381); secs. 215, 301, 351, 354–360F of the Public Health Service Act (42 U.S.C. 216, 241, 262, 263b–263n).

§ 50.3 [Amended]

9. Section 50.3 *Definitions* is amended by removing paragraph (j), and redesignating paragraphs (k), (l), and (m) as paragraphs (j), (k), and (l), respectively.

§ 50.21 [Removed]

10. Section 50.21 *Effective date* is removed from subpart B.

Subpart C [Removed]

11. Subpart C consisting of §§ 50.40 through 50.48 is removed.

Dated: January 18, 1996.

William K. Hubbard,

Associate Commissioner for Policy Coordination.

[FR Doc. 96–1142 Filed 1–24–96; 8:45 am]

BILLING CODE 4160–01–F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[EE–142–87]

RIN 1545–AF97

FICA Taxation of Amounts Under Employee Benefit Plans

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations under section 3121(v)(2) of the Internal Revenue Code of 1986, relating to when amounts deferred under or paid from certain nonqualified deferred compensation plans are taken into account as ''wages'' for purposes of the employment taxes imposed by the Federal Insurance Contributions Act (FICA). The regulations provide guidance to taxpayers who must comply with section 3121(v)(2), which was added to the Code by section 324 of the Social Security Amendments of 1983.

DATES: Written comments and requests for a public hearing must be received by April 24, 1996.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (EE–142–87), room 5228, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (EE–142–87), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: David N. Pardys, (202) 622–4606 (not a toll-free number), concerning the regulations, and Michael Slaughter, (202) 622–7190 (not a toll-free number), concerning submissions.

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to the Employment Tax Regulations (26 CFR part 31) under section 3121(v)(2) of the Internal Revenue Code of 1986 (the ''Code'') relating to the employment tax treatment of amounts deferred under or paid from certain nonqualified deferred compensation plans. These amendments are proposed to reflect the statutory changes made by section 324 of the Social Security Amendments of 1983 (the ''1983 Amendments''), which added section 3121(v)(2) to the Code, and section 2662(f)(2) of the Deficit Reduction Act of 1984 (DEFRA), which amended section 324 of the 1983 Amendments.

Explanation of Provisions

Sections 3101 and 3111 of the Code impose FICA tax on employees and employers, respectively. FICA tax consists of the Old-Age, Survivors, and Disability Insurance (OASDI) tax and the Hospital Insurance (HI) tax, and generally is computed as a percentage of wages (as defined in section 3121(a)) with respect to employment. Subject to specific exceptions, section 3121(a) defines ''wages'' as all remuneration for employment. Existing regulations (§ 31.3121(a)-2(a)) provide that FICA tax is imposed at the time the remuneration is actually or constructively paid.

Prior to the 1983 Amendments, benefits under a nonqualified deferred compensation plan generally were wages subject to FICA tax at the time they were actually or constructively paid, unless certain retirement-related exclusions applied. These exceptions (former section 3121(a)(2)(A), (a)(3), and (a)(13)(A)(iii)) were repealed by the 1983 Amendments. Thus, under the 1983 Amendments, which generally apply to remuneration paid after December 31, 1983, ''retirement'' payments are no longer excluded from wages. Instead, the 1983 Amendments added section 3121(v)(2), which provides a special timing rule for wages (within the meaning of section 3121(a)) that constitute an amount deferred under a nonqualified deferred compensation plan.[1]

Under section 3121(v)(2)(A), any ''amount deferred'' under a nonqualified deferred compensation plan must be taken into account as wages for FICA purposes as of the later of (1) when the services are performed, or (2) when there is no substantial risk of forfeiture of the rights to such amount. This special timing rule may result in imposition of FICA tax before the benefit payments under the plan begin, thus accelerating the imposition of FICA tax on benefits under a nonqualified deferred compensation plan.

Section 3121(v)(2)(B) provides a special exclusion (the ''nonduplication rule'') that prevents double taxation. Once an amount deferred under a nonqualified deferred compensation plan is ''taken into account'' as wages under the special timing rule, the nonduplication rule provides that neither that amount nor the ''income attributable to that amount'' is again treated as FICA wages. Thus, benefit payments under a nonqualified deferred compensation plan are not subject to FICA tax when actually or constructively paid (i.e., under the general timing rule for wage inclusion) if the benefit payments consist of amounts deferred under the plan that were previously taken into account as FICA wages under the special timing rule plus the attributable income.

[1] The 1983 Amendments did not amend the definition of net earnings from self-employment under section 1402(a) of the Code or the timing of the tax on self-employment income under section 1401 of the Code. Accordingly, the special timing rule under section 3121(v)(2) does not apply to nonqualified deferred compensation that constitutes net earnings from self-employment.