

**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]

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**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]

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**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.