

Par. 4. Section 31.6011(a)-4 is amended by adding paragraphs (b)(6) and (d) to read as follows:

§ 31.6011(a)-4 Returns of income tax withheld.

\* \* \* \* \*

(b) \* \* \* (6) Certain payments made by government entities subject to withholding under section 3402(t).

\* \* \* \* \*

(d) Effective/applicability date. Paragraph (b)(6) relating to certain payments made by government entities subject to withholding under section 3402(t) applies to payments made by government entities under section 3402(t) made after the later of December 31, 2010, or the date that is 6 months after the date of publication in the Federal Register of final regulations under section 3402(t).

Par. 5. Section 31.6051-5 is added to read as follows:

§ 31.6051-5 Statement and information return required in case of withholding by government entities.

(a) Statements required from government entities. Every government entity required to deduct and withhold tax under section 3402(t) must furnish to the payee a written statement containing the information required by paragraph (d) of this section.

(b) Information returns required from government entities. Every government entity required to furnish a payee statement under paragraph (a) of this section must file a duplicate of such statement with the Secretary. Such duplicate shall constitute an information return.

(c) Prescribed form. The prescribed form for the statement required by this section is Form 1099-MISC, "Miscellaneous Income."

(d) Information required. Each statement on Form 1099-MISC must show the following—

(1) The name, address, and taxpayer identification number of the person receiving the payment subject to withholding under section 3402(t);

(2) The amount of the payment withheld upon;

(3) The amount of tax deducted and withheld under section 3402(t);

(4) The name, address, and taxpayer identification number of the government entity filing the form;

(5) A legend stating that such amount is being reported to the Internal Revenue Service; and

(6) Such other information as is required by the form.

(e) Time for furnishing statements. The statement must be furnished to the

payee no later than January 31 of the year following the calendar year in which the payment subject to withholding was made.

(f) Cross references. For provisions relating to the time for filing the information returns required by this section and to extensions of the time for filing, see §§ 31.6071(a)-1(a)(3) and 1.6081-1(b)(3), respectively. For penalties applicable to failure to file information returns and furnish payee statements, see sections 6721 through 6724.

(g) Effective/applicability date. This section is effective on the later of January 1, 2011, or the date that is 6 months after the date of publication in the Federal Register of final regulations under section 3402(t).

Par. 6. Section 31.6071(a)-1 is amended by revising paragraph (a)(3)(i) to read as follows:

§ 31.6071(a)-1 Time for filing returns and other documents.

\* \* \* \* \*

(3) Information returns—(i) General rule. Each information return in respect of wages as defined in the Federal Insurance Contributions Act or of income tax withheld from wages which is required to be made under § 31.6051-2 or of income tax withheld from payments by government entities as required under § 31.6051-5 shall be filed on or before the last day of February (March 31 if filed electronically) of the year following the calendar year for which it is made, except that, if a tax return under § 31.6011(a)-5(a) is filed as a final return for a period ending prior to December 31, the information statement shall be filed on or before the last day of the second calendar month following the period for which the tax return is filed.

\* \* \* \* \*

Par. 7. Section 31.6302-1 is amended by adding paragraph (e)(1)(iii)(E) and revising paragraph (n) to 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.

\* \* \* \* \*

(e) \* \* \* (1) \* \* \* (iii) \* \* \*

(E) Certain payments made by government entities under section 3402(t); and

\* \* \* \* \*

(n) Effective/applicability date. Except for the deposit of employment taxes attributable to payments made by

government entities under section 3402(t), §§ 31.6302-1 through 31.6302-3 apply with respect to the deposit of employment taxes attributable to payments made after December 31, 1992. Section 31.6302-1(e)(1)(iii)(E) applies with respect to the deposit of employment taxes attributable to payments made by government entities under section 3402(t) made after the later of December 31, 2010, or the date that is 6 months after the date of publication in the Federal Register of final regulations under section 3402(t).

Par. 8. Section 31.6302-4 is amended by revising paragraph (b)(5) and adding paragraphs (b)(6) and (e) to read as follows:

§ 31.6302-4 Federal tax deposit rules for withheld income taxes attributable to nonpayroll payments made after December 31, 1993.

\* \* \* \* \*

(b) \* \* \*

(5) Amounts withheld under section 3406, relating to backup withholding with respect to reportable payments; and

(6) Amounts withheld under section 3402(t), relating to certain payments made by government entities.

\* \* \* \* \*

(e) Effective/applicability date. Paragraph (b)(6) relating to certain payments made by government entities applies to payments made by government entities under section 3402(t) made after the later of December 31, 2010, or the date that is 6 months after the date of publication in the Federal Register of final regulations under section 3402(t).

Linda E. Stiff, Deputy Commissioner for Services and Enforcement. [FR Doc. E8-28789 Filed 12-4-08; 8:45 am] BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R01-OAR-2008-0194; A-1-FRL-8718-1]

Approval and Promulgation of Air Quality Implementation Plans; Connecticut; Enhanced Vehicle Inspection and Maintenance Program

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA is proposing to approve a State Implementation Plan

(SIP) revision submitted on December 19, 2007 by the State of Connecticut. This SIP revision includes regulations to update the enhanced motor vehicle inspection and maintenance (I/M) program in Connecticut. The revised program includes a test and repair network and on-board diagnostic (OBD2) testing of 1996 and newer vehicles. The intended effect of this action is to propose approval of the revised program into the Connecticut SIP.

**DATES:** Written comments must be received on or before January 5, 2009.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R01-OAR-2008-0194 by one of the following methods:

1. <http://www.regulations.gov>: Follow the on-line instructions for submitting comments.

2. *E-mail:* [arnold.anne@epa.gov](mailto:arnold.anne@epa.gov).

3. *Fax:* (617) 918-0047.

4. *Mail:* "EPA-R01-OAR-2008-0194", Anne Arnold, U.S.

Environmental Protection Agency, EPA New England Regional Office, One Congress Street, Suite 1100 (mail code CAQ), Boston, MA 02114-2023.

5. *Hand Delivery or Courier:* Deliver your comments to: Anne Arnold, Manager, Air Quality Planning Unit, Office of Ecosystem Protection, U.S. Environmental Protection Agency, EPA New England Regional Office, One Congress Street, 11th floor, (CAQ), Boston, MA 02114-2023. Such deliveries are only accepted during the Regional Office's normal hours of operation. The Regional Office's official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding legal holidays.

Please see the direct final rule which is located in the Rules Section of this **Federal Register** for detailed instructions on how to submit comments.

**FOR FURTHER INFORMATION CONTACT:** Robert C. Judge, Office of Ecosystem Protection, EPA New England, One Congress Street, Suite 1100 (CAQ), Boston, MA 02114-2023; 617-918-1045 (phone); 617-918-0045 (fax); e-mail at [judge.robert@epa.gov](mailto:judge.robert@epa.gov).

**SUPPLEMENTARY INFORMATION:** In the Final Rules Section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal 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 this action, no

further activity is contemplated. 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. Any parties interested in commenting on this action should do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment.

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

Dated: September 12, 2008.

**Robert W. Varney,**

*Regional Administrator, EPA New England.*

[FR Doc. E8-28735 Filed 12-4-08; 8:45 am]

BILLING CODE 6560-50-P

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R09-OAR-2008-0788; FRL-8745-3]

### Revisions to the California State Implementation Plan, South Coast Air Quality Management District

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve revisions to the South Coast Air Quality Management District (SCAQMD) portion of the California State Implementation Plan (SIP). These revisions concern oxides of nitrogen (NO<sub>x</sub>) emissions from large water heaters and small boilers and process heaters. We are proposing to approve a local rule to regulate these emission sources under the Clean Air Act as amended in 1990 (CAA or the Act).

**DATES:** Any comments on this proposal must arrive by *January 5, 2009*.

**ADDRESSES:** Submit comments, identified by docket number [EPA-R09-OAR-2008-0788], by one of the following methods:

1. *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the on-line instructions.

2. *E-mail:* [steckel.andrew@epa.gov](mailto:steckel.andrew@epa.gov).

3. *Mail or deliver:* Andrew Steckel (Air-4), U.S. Environmental Protection Agency Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901.

*Instructions:* All comments will be included in the public docket without

change and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Information that you consider CBI or otherwise protected should be clearly identified as such and should not be submitted through <http://www.regulations.gov> or e-mail. <http://www.regulations.gov> is an "anonymous access" system, and EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send e-mail directly to EPA, your e-mail address will be automatically captured and included as part of the public comment. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

*Docket:* The index to the docket for this action is available electronically at <http://www.regulations.gov> and in hard copy at EPA Region IX, 75 Hawthorne Street, San Francisco, California. While all documents in the docket are listed in the index, some information may be publicly available only at the hard copy location (e.g., copyrighted material), and some may not be publicly available in either location (e.g., CBI). To inspect the hard copy materials, please schedule an appointment during normal business hours with the contact listed in the **FOR FURTHER INFORMATION CONTACT** section.

**FOR FURTHER INFORMATION CONTACT:** Idalia Perez, EPA Region IX, (415) 972-3248, [perez.idalia@epa.gov](mailto:perez.idalia@epa.gov).

**SUPPLEMENTARY INFORMATION:** This proposal addresses the following local rule: SCAQMD 1146.2. In the Rules and Regulations section of this **Federal Register**, we are approving this local rule in a direct final action without prior proposal because we believe these SIP revisions are not controversial. If we receive adverse comments, however, we will publish a timely withdrawal of the direct final rule and address the comments in subsequent action based on this proposed rule.

We do not plan to open a second comment period, so anyone interested in commenting should do so at this time. If we do not receive adverse comments, no further activity is planned. For further information, please see the direct final action.