

individuals performing services for Employer for all quarters of 2013. Accordingly, Corporation P is not entitled to a refund. Employer and Corporation P are each subject to all provisions of law (including penalties) applicable in respect of employers for all quarters of 2013 with respect to such wages.

(6) *Example 6.* Corporation S enters into an agreement with Employer, effective January 1, 2013. Under the agreement, Corporation S provides payroll services, including payment of wages to individuals performing services for Employer, and assumes responsibility for the collection, reporting, and payment of applicable taxes. For all pay periods in 2013, Employer provides Corporation S with an amount equal to the gross payroll (that is, wage and tax amounts) of the individuals, and Corporation S pays wages (less the applicable withholding) to the individuals performing services for Employer. Corporation S also reports the wage and tax amounts on Form 941, Employer's Quarterly Federal Tax Return, filed for each quarter of 2013 under Employer's employer identification number. Corporation S is not designated to perform the acts of an employer with respect to all of the wages Corporation S paid to the individuals performing services for Employer for all quarters of 2013. Corporation S did not assert it was the employer and filed Forms 941 using Employer's employer identification number. Accordingly, Corporation S is not liable for the applicable employment taxes under this section. Employer remains subject to all provisions of law (including penalties) applicable in respect of employers for all quarters of 2013 with respect to such wages.

(7) *Example 7.* Corporation V enters into a consulting agreement with Manufacturer effective January 1, 2013, to provide consulting services to Manufacturer. Corporation V is responsible to pay wages to the individuals providing the consulting services to Manufacturer and to collect, report, and pay the applicable taxes. Corporation V has the right to direct and control the individuals as to when and how to perform the consulting services and, thus, is the common law employer of the individuals providing the consulting services. Corporation V is not designated to perform the acts of an employer with respect to all of the wages Corporation V paid to individuals providing consulting services to Manufacturer. However, as the common law employer of the individuals, Corporation V is subject to all provisions of law (including penalties) applicable in respect of employers with respect to such wages.

(8) *Example 8.* Corporation U and Employer execute and submit a Form 2678, *Employer/Payer Appointment of Agent*, to the Service, requesting approval to authorize Corporation U to report, deposit, and pay taxes with respect to wages it pays, as agent of Employer for purposes of Form 941, Employer's Quarterly Federal Tax Return. The Form 2678 is approved by the Service and effective for all quarters of 2013. Accordingly, Corporation U reports the wages it pays to individuals performing services for Employer and related tax amounts on Form 941 and Schedule R (Form 941), Allocation Schedule for Aggregate Form

941 Filers, filed for each quarter of 2013 under Corporation U's employer identification number. Corporation U is not designated under this section to perform the acts of an employer with respect to all of the wages Corporation U paid to the individuals performing services for Employer for all quarters of 2013. However, as an agent authorized under § 31.3504-1(a), Corporation U is subject to all provisions of law (including penalties) applicable in respect of employers for all quarters of 2013 with respect to such wages. Employer also remains subject to all provisions of law (including penalties) applicable in respect of employers for all quarters of 2013 with respect to such wages.

(f) *Effective/applicability date.* These regulations apply to wages or compensation paid by a payor in quarters beginning on or after the date of publication of the final regulations in the **Federal Register** to individuals performing services for the payor's client pursuant to a service agreement.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2013-01857 Filed 1-25-13; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 934

[SATS No. ND-052-FOR; Docket ID OSM-2012-0021]

North Dakota Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior.

ACTION: Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

SUMMARY: We are announcing receipt of a proposed amendment to the North Dakota regulatory program (hereinafter, the "North Dakota program") under the Surface Mining Control and Reclamation Act of 1977 ("SMCRA" or "the Act"). North Dakota intends to revise its program to be consistent with the corresponding Federal regulations, add a new subsection to an existing rule with general requirements on the format of electronic applications, and make a minor correction to a provision pertaining to a separate rule which was amended to no longer require renewal of a permit once lands in that permit are no longer being mined or used in the support of mining.

This document gives the times and locations that the North Dakota program

and proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

DATES: We will accept written comments on this amendment until 4:00 p.m., m.s.t. February 28, 2013. If requested, we will hold a public hearing on the amendment on February 25, 2013. We will accept requests to speak until 4:00 p.m., m.s.t. on February 13, 2013.

ADDRESSES: You may submit comments by either of the following two methods:
Federal eRulemaking Portal: www.regulations.gov. This proposed rule has been assigned Docket ID: OSM-2012-0021. If you would like to submit comments through the Federal eRulemaking Portal, go to www.regulations.gov and follow the instructions.

• *Mail/Hand Delivery/Courier:* Jeffrey Fleischman, Director, Casper Field Office, Office of Surface Mining Reclamation and Enforcement, Dick Cheney Federal Building, POB 11018, 150 East B Street, Casper, Wyoming 82601-1018.

For detailed instructions on submitting comments and additional information on the rulemaking process, see the "III. Public Comment Procedures" in the **SUPPLEMENTARY INFORMATION** section of this document.

In addition to viewing the docket and obtaining copies of documents at www.regulations.gov, you may review copies of the North Dakota program, this amendment, a listing of any public hearings, and all written comments received in response to this document at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may also receive one free copy of the amendment by contacting OSM's Casper Field Office.

Jeffrey Fleischman, Director, Casper Field Office, Office of Surface Mining Reclamation and Enforcement, Dick Cheney Federal Building, P.O. Box 11018, 150 East B Street, Casper, Wyoming 82601-1018, (307) 261-6555, jfleischman@osmre.gov.
James Deutsch, Director, Reclamation Division, North Dakota Public Service Commission, 600 East Boulevard, Dept. 408, Bismarck, North Dakota 58505-0480, (701) 328-2251, jdeutsch@nd.gov.

FOR FURTHER INFORMATION CONTACT: Jeffrey Fleischman, Telephone: (307) 261-6555. Internet: jfleischman@osmre.gov.

SUPPLEMENTARY INFORMATION:**Table of Contents**

- I. Background on the North Dakota Program
- II. Description of the Proposed Amendment
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I. Background on the North Dakota Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its State program includes, among other things, “a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of this Act * * *; and rules and regulations consistent with regulations issued by the Secretary pursuant to this Act.” See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the North Dakota program on December 15, 1980. You can find background information on the North Dakota program, including the Secretary’s findings, the disposition of comments, and conditions of approval of the North Dakota program in the December 15, 1980 **Federal Register** (45 FR 82214). You can also find later actions concerning North Dakota’s program and program amendments at 30 CFR 934.15, 934.16, and 934.30.

II. Description of the Proposed Amendment

By letter dated November 14, 2012, North Dakota sent us a proposed amendment to its program (Administrative Record Document ID No. OSM–2012–0021–0002) under SMCRA (30 U.S.C. 1201 *et seq.*). North Dakota sent the amendment in response to a October 2, 2009 letter (Document ID No. OSM–2012–0021–0004) that we sent to North Dakota in accordance with 30 CFR 732.17(c), and to include the changes made at its own initiative. The full text of the program amendment is available for you to read at the locations listed above under **ADDRESSES**.

Specifically, North Dakota proposes to add and change a number of rules in the North Dakota Administrative Code (NDAC) Section 69–5.2. The changes regard the use of OSM’s Applicant Violator System (AVS) prior to the approval of permits, renewals and certain revisions. The proposed rule also contains procedures for coal operators to use if they want to submit challenges to information in the AVS. These changes are being proposed to bring North Dakota’s coal program into

compliance with the counterpart federal rules regarding the AVS and ownership and control. Additionally, North Dakota is submitting a proposed rule change that adds specificity to the format requirements of electronic applications and a change which updates a provision to no longer require the renewal of a permit once surface mining is completed and only reclamation work remains.

III. Public Comment Procedures

Under the provisions of 30 CFR 732.17(h), we are seeking your comments on whether the amendment satisfies the applicable program approval criteria of 30 CFR 732.15. If we approve the amendment, it will become part of the North Dakota program.

Electronic or Written Comments

If you submit written comments, they should be specific, confined to issues pertinent to the proposed regulations, and explain the reason for any recommended change(s). We appreciate any and all comments, but those most useful and likely to influence decisions on the final regulations will be those that either involve personal experience or include citations to and analyses of SMCRA, its legislative history, its implementing regulations, case law, other pertinent Tribal or Federal laws or regulations, technical literature, or other relevant publications.

We cannot ensure that comments received after the close of the comment period (see **DATES**) or sent to an address other than those listed above (see **ADDRESSES**) will be included in the docket for this rulemaking and considered.

Public Availability of Comments

Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at anytime. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Public Hearing

If you wish to speak at the public hearing, contact the person listed under **FOR FURTHER INFORMATION CONTACT** by 4:00 p.m., m.s.t. on February 13, 2013. If you are disabled and need reasonable accommodations to attend a public hearing, contact the person listed under **FOR FURTHER INFORMATION CONTACT**. We will arrange the location and time of the

hearing with those persons requesting the hearing. If no one requests an opportunity to speak, we will not hold the hearing.

To assist the transcriber and ensure an accurate record, we request, if possible, that each person who speaks at a public hearing provide us with a written copy of his or her comments.

The public hearing will continue on the specified date until everyone scheduled to speak has been given an opportunity to be heard. If you are in the audience and have not been scheduled to speak and wish to do so, you will be allowed to speak after those who have been scheduled. We will end the hearing after everyone scheduled to speak and others present in the audience who wish to speak have been heard.

Public Meeting

If only one person requests an opportunity to speak, we may hold a public meeting rather than a public hearing. If you wish to meet with us to discuss the amendment, please request a meeting by contacting the person listed under **FOR FURTHER INFORMATION CONTACT**. All such meetings are open to the public and, if possible, we will post notices of meetings at the locations listed under **ADDRESSES**. We will make a written summary of each meeting a part of the administrative record.

IV. Procedural Determinations*Executive Order 12866—Regulatory Planning and Review*

This rule is exempted from review by the Office of Management and Budget (OMB) under Executive Order 12866 (Regulatory Planning and Review).

Other Laws and Executive Orders Affecting Rulemaking

When a State submits a program amendment to OSM for review, our regulations at 30 CFR 732.17(h) require us to publish a notice in the **Federal Register** indicating receipt of the proposed amendment, its text or a summary of its terms, and an opportunity for public comment. We conclude our review of the proposed amendment after the close of the public comment period and determine whether the amendment should be approved, approved in part, or not approved. At that time, we will also make the determinations and certifications required by the various laws and executive orders governing the rulemaking process and include them in the final rule.

List of Subjects in 30 CFR Part 934

Intergovernmental relations, Surface mining, Underground mining.

Dated: November 28, 2012.

Allen D. Klein,

Director, Western Region.

[FR Doc. 2013-01873 Filed 1-28-13; 8:45 am]

BILLING CODE 4310-05-P

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[EPA-R05-OAR-2012-0648; EPA-R05-OAR-2012-0834; FRL-9773-4]

Approval and Promulgation of Air Quality Implementation Plans; Ohio and Indiana; Cincinnati-Hamilton, Ohio, Ohio and Indiana 1997 8-Hour Ozone Maintenance Plan Revisions to Approved Motor Vehicle Emissions Budgets

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve the request by Ohio and Indiana to revise the Cincinnati-Hamilton, 1997 8-hour ozone maintenance air quality State Implementation Plans (SIPs) to replace the previously approved motor vehicle emissions budgets (budgets) with budgets developed using EPA's Motor Vehicle Emissions Simulator (MOVES) 2010a emissions model. The Ohio and Indiana portions of the Cincinnati-Hamilton area include the Ohio Counties of Butler, Clermont, Clinton, Hamilton, and Warren, Ohio and Lawrenceburg Township in Dearborn County, Indiana. Ohio submitted the SIP revision request to

EPA on June 29, 2012. Indiana submitted the SIP revision request to EPA for parallel processing with a letter dated October 12, 2012, and followed up with a final submittal on December 11, 2012. Ohio and Indiana have submitted identical budgets which cover the Ohio and Indiana portions of the Cincinnati-Hamilton 1997 ozone maintenance area.

DATES: Comments must be received on or before February 28, 2013.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R05-OAR-2012-0648 for Ohio and EPA-R05-OAR-2012-0834 for Indiana, by one of the following methods:

1. *www.regulations.gov:* Follow the on-line instructions for submitting comments.

2. *Email:* blakley.pamela@epa.gov.

3. *Fax:* (312) 692-2450.

4. *Mail:* Pamela Blakley, Chief, Control Strategies Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.

5. *Hand Delivery:* Pamela Blakley, Chief, Control Strategies Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604. Such deliveries are only accepted during the Regional Office normal hours of operation, and special arrangements should be made for deliveries of boxed information. The Regional Office official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal 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:

Anthony Maietta, Environmental Protection Specialist, Control Strategies Section, Air Programs Branch (AR-18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 353-8777, maietta.anthony@epa.gov.

SUPPLEMENTARY INFORMATION: In the Final Rules section of this **Federal Register**, EPA is approving the states' SIP submittals 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 rule, 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: January 11, 2013.

Susan Hedman,

Regional Administrator, Region 5.

[FR Doc. 2013-01726 Filed 1-28-13; 8:45 am]

BILLING CODE 6560-50-P