

TABLE 2.—ENGINES INSTALLED ON, BUT NOT LIMITED TO—Continued

TIO-540-AK1A .....	Cessna Aircraft: Turbo Skylane T182T.
LTIO-540-K1AD .....	Piper Aircraft.

**Unsafe Condition**

(d) This AD results from reports of applicability errors found in AD 2005-26-10. We are issuing this AD to prevent loss of engine power due to cracks in the cylinder assemblies and possible engine failure caused by separation of a cylinder head.

**Compliance**

(e) You are responsible for having the actions required by this AD performed within the compliance times specified unless the actions have already been done.

**Engines Not Overhauled or Repaired Since New**

(f) If your engine has not been overhauled or had any major repair since new, no further action is required.

**Engines Overhauled or Repaired Since New**

(g) If your engine was overhauled or repaired since new, do the following:

(1) Determine if ECi cylinder assemblies, P/N AEL65102 series "Classic Cast", having casting P/N AEL65099 and SNs 1 through 9879 are installed on your engine, as follows:

(i) Inspect the engine log books and maintenance records for reference to the subject ECi cylinder assemblies.

(ii) If the engine log books and maintenance records did not record the P/N and SN of the cylinder assemblies, visually inspect the cylinder assemblies and verify the P/N and SN of the cylinder assemblies.

(2) If the cylinder assemblies are not ECi, P/N AEL65102 series "Classic Cast", having casting P/N AEL65099, no further action is required.

(3) If any cylinder assembly is an ECi P/N AEL65102 series "Classic Cast", having casting P/N AEL65099 and a SN 1 through 9879, do the following:

(i) If the cylinder assembly has fewer than 800 operating hours-in-service (HIS) on the effective date of this AD, replace the cylinder assembly at no later than 800 operating HIS. No action is required until the operating HIS reaches 800 hours.

(ii) If the cylinder assembly has 800 operating HIS or more on the effective date of this AD, replace the cylinder assembly within 60 operating HIS after the effective date of this AD.

**Definition of a Replacement Cylinder Assembly**

(h) For the purpose of this AD, a replacement cylinder assembly is defined as follows:

(1) A serviceable cylinder assembly made by Lycoming Engines.

(2) A serviceable FAA-approved, Parts Manufacturer Approval cylinder assembly from another manufacturer.

(3) A serviceable ECi cylinder assembly, P/N AEL65102 series, "Titan", having casting P/N AEL85099.

(4) A serviceable ECi cylinder assembly, P/N AEL65102 series, having casting P/N AEL65099, that has a SN 9880 or higher.

**Prohibition of Cylinder Assemblies, P/N AEL65102 Series "Classic Cast", Having Casting P/N AEL65099, and SNs 1 Through 9879**

(i) After the effective date of this AD, do not install any ECi cylinder assembly, P/N AEL65102, having casting P/N AEL65099 that has a SN 1 through 9879, onto any engine.

**Alternative Methods of Compliance**

(j) The Manager, Special Certification Office, has the authority to approve alternative methods of compliance for this AD if requested using the procedures found in 14 CFR 39.19.

**Related Information**

(k) ECi Service Bulletin No. 05-08, Revision 1, dated December 29, 2005, pertains to the subject of this AD.

Issued in Burlington, Massachusetts, on February 15, 2006.

**Ann C. Mollica,**

*Acting Manager, Engine and Propeller Directorate, Aircraft Certification Service.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[REG-157271-05]

RIN 1545-BF21

**Procedures for Administrative Review of a Determination That an Authorized Recipient Has Failed To Safeguard Tax Returns or Return Information**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations regarding administrative review procedures for certain government agencies and other authorized recipients of tax returns or return information (authorized recipients) whose receipt of returns and return information may be suspended or terminated because they do not maintain proper safeguards. The

temporary regulations provide guidance to responsible IRS personnel and authorized recipients as to these administrative procedures. The text of the temporary regulations published in the Rules and Regulation section of this issue of the **Federal Register** serves as the text of the proposed regulations.

**DATES:** Written and electronic comments and requests for a public hearing must be received by May 25, 2006.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-157271-05), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-157271-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at <http://www.irs.gov/regs>, or via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS and REG-148864-03).

**FOR FURTHER INFORMATION CONTACT:** Concerning submission of comments, Treena Garrett, (202) 622-7180; concerning the temporary regulations, Melinda K. Fisher, (202) 622-4580 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

Under section 6103 of the Internal Revenue Code (Code), tax returns and return information are protected from disclosure except in specifically enumerated circumstances. Where disclosure is permitted, section 6103 generally imposes strict safeguarding requirements and requires the IRS to monitor and enforce compliance with those requirements. Section 6103(p)(7) requires the Secretary of the Treasury to prescribe procedures providing for administrative review of any determination under section 6103(p)(4) that an agency, body, or commission receiving returns or return information pursuant to section 6103(d) has failed to meet the safeguarding requirements. Withdrawn § 301.6103(p)(7)-1 set forth the procedures for terminating future disclosures to these authorized recipients. These proposed regulations provide the intermediate review and termination procedures for all

authorized recipients identified in section 6103(p)(4).

With an increasing volume of authorized disclosures of returns and return information, it is critical that authorized recipients of returns and return information adhere to the strict safeguard requirements of the Code and that the IRS take all necessary steps to ensure that those requirements are met. If unauthorized disclosures do occur, it is similarly important that the IRS take steps to address them and ensure that they are not repeated. Such steps include, as appropriate, suspension or termination of further disclosures to an authorized recipient. Nevertheless, because the authority to receive returns and return information is provided by law, authorized disclosures should not be suspended or terminated for failure to maintain adequate safeguards without appropriate administrative review procedures. The temporary regulations set forth procedures to ensure that authorized recipients provide the proper security and protection to returns and return information.

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Procedure and Administration Regulations (26 CFR part 301) relating to section 6103(p)(4) and (p)(7). The temporary regulations provide the intermediate review and termination procedures for all authorized recipients.

The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the proposed regulations.

### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that these regulations will not have a significant economic impact on a substantial number of small businesses. These regulations do not impose burdens or obligations on any person, but instead provide certain rights of administrative review. Accordingly, a regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Code, these proposed regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic and written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed regulations and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

### Drafting Information

The principal author of these regulations is Melinda K. Fisher, Office of the Associate Chief Counsel (Procedure & Administration), Disclosure and Privacy Law Division.

### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

#### PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation for part 301 is amended, in part, by adding an entry in numerical order to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \* Sections 301.6103(p)(4)–1 and 301.6103(p)(7)–1 also issued under 26 U.S.C. 6103(p)(4) and (7) and (q); \* \* \*

**Par. 2.** Section 301.6103(p)(4)–1 is added to read as follows:

#### § 301.6103(p)(4)–1 Procedures relating to safeguards for returns or return information.

[The text of proposed § 301.6103(p)(4)–1 is the same as the text of § 301.6103(p)(4)–1T published elsewhere in this issue of the **Federal Register**.]

**Par. 3.** Section 301.6103(p)(7)–1 is added to read as follows:

#### § 301.6103(p)(7)–1 Procedures for administrative review of a determination that an authorized recipient has failed to safeguard tax returns or return information.

[The text of proposed § 301.6103(p)(7)–1 is the same as the text of § 301.6103(p)(7)–1T

published elsewhere in this issue of the **Federal Register**.]

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

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## DEPARTMENT OF THE INTERIOR

### National Park Service

#### 36 CFR Part 7

RIN 1024–AD42

#### Gateway National Recreation Area, Sandy Hook Unit, Personal Watercraft Use

**AGENCY:** National Park Service, Interior.

**ACTION:** Proposed rule.

**SUMMARY:** The National Park Service (NPS) is proposing to designate an area for the limited purpose of providing passage access for personal watercraft (PWC) through park waters in the Sandy Hook Unit of Gateway National Recreation Area (GATE), New York/New Jersey. This proposed rule implements the provisions of the NPS general regulations authorizing park areas to allow the use of PWC by promulgating a special regulation. The individual parks must determine whether PWC use is appropriate for a specific park area based on an evaluation of that area's enabling legislation, resources and values, other visitor uses, and overall management objectives. The proposed rule designating areas where PWC may be used in the Jamaica Bay unit of GATE, New York/New Jersey is published in today's **Federal Register**.

**DATES:** Comments must be received by April 25, 2006.

**ADDRESSES:** You may submit comments, identified by the number RIN 1024–AD42, by any of the following methods:

—Federal rulemaking portal: <http://www.regulations.gov>. Follow the instructions for submitting electronic comments.

—E-mail NPS at [GATE\\_PWCComments@louisberger.com](mailto:GATE_PWCComments@louisberger.com). Use RIN 1024–AD42 in the subject line.

—Mail or hand deliver to: General Superintendent, Gateway National Recreation Area, 210 New York Avenue, Staten Island, NY 10306.

For additional information see

“Public Participation” under **SUPPLEMENTARY INFORMATION** below.

**FOR FURTHER INFORMATION CONTACT:** Jerry Case, Regulations Program Manager,