

then continues northwest a short distance to the eastern-most transmission line in the northwest quadrant of section 18, T4S, R6E, (Solyo map); then

(10) Proceed 8.45 miles straight northwest along the eastern-most transmission line, crossing from the Solyo map, over the Lone Tree Creek map, to the Tracy map, and continue to the transmission line's intersection with the western boundary of section 19, T3S, R5W, about 0.7 mile north-northeast of Black Butte (Tracy map); then

(11) Proceed in a straight line 2 miles northwest to the line's intersection with the 500-foot elevation line, immediately north of an unimproved road, at about the mid-point of the western boundary line of section 12, T3S, R4E (Tracy map); then

(12) Proceed 0.65 mile straight north along with western boundaries of section 12 and section 3 to the section line's intersection with Interstate 580, section 3, T3S, R4E (Tracy map); then

(13) Proceed 0.8 mile straight northwest along Interstate 580 highway to its intersection with the Western Pacific railway in section 2, T3S, R4E (Midway map); then

(14) Proceed easterly 0.7 mile along the Western Pacific railway to its intersection with the eastern boundary line of section 2, T3S, R4E (Tracy map); and

(15) Proceed east for 1 mile in a straight line, returning to the point of beginning at the intersection of Delta-Mendota Canal and Lammers Ferry Road (Tracy map).

Signed: November 3, 2005.

John J. Manfreda,

Administrator.

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DEPARTMENT OF THE TREASURY

31 CFR Part 1

Privacy Act; Proposed Implementation

AGENCY: Internal Revenue Service, Treasury.

ACTION: Proposed rule.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, the Department of the Treasury gives notice of a proposed amendment to this part to exempt a new Internal Revenue Service (IRS) system of records entitled "IRS 50.222 Tax Exempt/Government Entities (TE/GE) Case Management Records" from certain provisions of the Privacy Act.

DATES: Comments must be received no later than January 6, 2006. You may also submit comments through the Federal rulemaking portal at <http://www.regulations.gov> (follow the instructions for submitting comments).

ADDRESSES: Please submit comments to the Office of Governmental Liaison and Disclosure, 1111 Constitution Avenue, NW., Washington, DC 20224. Comments will be made available for inspection at the IRS Freedom of Information Reading Room (Room 1621), at the above address. The telephone number for the Reading Room is (202) 622-5164.

FOR FURTHER INFORMATION CONTACT: Telephonic inquiries should be directed to Marianne Davis, Program Analyst, Internal Revenue Service, Tax Exempt/Government Entities Division (TE/GE), at telephone number (949) 389-4304. Written inquiries should be directed to Robert Brenneman, TE/GE Reporting and Electronic Examination System (TREES) Project Manager, at Internal Revenue Service, TE/GE Business Systems Planning (SE:T:BSP), 1111 Constitution Avenue, NW., Attn: PE-6M4, Washington, DC 20224.

SUPPLEMENTARY INFORMATION: Under 5 U.S.C. 552a(k)(2), the head of an agency may promulgate rules to exempt a system of records from certain provisions of 5 U.S.C. 552a if the system contains investigatory material compiled for law enforcement purposes. The IRS is hereby giving notice of a proposed rule to exempt "IRS 50.222 Tax Exempt/Government Entities (TE/GE) Case Management Records" from certain provisions of the Privacy Act of 1974, pursuant to 5 U.S.C. 552a(k)(2). The proposed exemption is from provisions 552a(c)(3), (d) (1), (2), (3) and (4), (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I), and (f) because the system contains investigatory material compiled for law enforcement purposes. A proposed notice to establish the Privacy Act system of records will be published separately in the **Federal Register**.

The following are the reasons why this system of records maintained by the IRS is exempt pursuant to 5 U.S.C. 552a(k)(2) of the Privacy Act of 1974: (1) 5 U.S.C. 552a(c)(3). These provisions of the Privacy Act provide for the release of the disclosure accounting required by 5 U.S.C. 552a(c)(1) and (2) to the individual named in the record at his/her request. The reasons for exempting this system of records from the foregoing provisions are:

(i) The release of disclosure accounting would put the tax exempt or government entity subject to investigation, or individuals connected

with those entities, on notice that an investigation exists and that such person is the subject of that investigation.

(ii) Such release would provide the tax exempt or government entity subject to investigation, or individuals connected with those entities, with an accurate accounting of the date, nature, and purpose of each disclosure and the name and address of the person or agency to which disclosure was made. The release of such information to the individual covered by the system would provide the individual or entity subject to investigation with significant information concerning the nature of the investigation and could result in the altering or destruction of documentary evidence, the improper influencing of witnesses, and other activities that could impede or compromise the investigation. In the case of a delinquent account, such release might enable the subject of the investigation to dissipate assets before levy.

(iii) Release to the individual of the disclosure accounting would alert the individual as to which agencies were investigating the tax exempt or government entity subject to investigation, would provide information concerning the scope of the investigation, and could aid the individual in impeding or compromising investigations by those agencies.

(2) 5 U.S.C. 552a (d) (1), (2), (3) and (4), (e) (4) (G), (e) (4) (H), and (f). These provisions of the Privacy Act relate to an individual's right to be notified of: The existence of records pertaining to such individual; requirements for identifying an individual who requested access to records; the agency procedures relating to access to records; the content of the information contained in such records; and the civil remedies available to the individual in the event of adverse determinations by an agency concerning access to or amendment of information contained in record systems.

The reasons for exempting this system of records from the foregoing provisions are as follows:

Notifying an individual (at the individual's request) of the existence of an investigative file pertaining to such individual or granting access to an investigative file pertaining to such individual could: Interfere with investigative and enforcement proceedings; deprive co-defendants of a right to a fair trial or an impartial adjudication; constitute an unwarranted invasion of the personal privacy of others; disclose the identity of confidential sources and reveal confidential information supplied by

such sources; or disclose investigative techniques and procedures.

(3) 5 U.S.C. 552a (e) (1). This provision of the Privacy Act requires each agency to maintain in its records only such information about an individual as is relevant and necessary to accomplish a purpose of the agency required to be accomplished by statute or executive order. The reasons for exempting this system of records from the foregoing provision are as follows:

(i) The IRS will limit the system to those records that are needed for compliance with the provisions of Title 26. However, an exemption from the foregoing is needed because, particularly in the early stages of an investigation, it is not possible to determine the relevance or necessity of specific information.

(ii) Relevance and necessity are questions of judgment and timing. What appears relevant and necessary when first received may subsequently be determined to be irrelevant or unnecessary. It is only after the information is evaluated that the relevance and necessity of such information can be established with certainty.

(4) 5 U.S.C. 552a (e) (4) (I). This provision of the Privacy Act requires the publication of the categories of sources of records in each system of records. The reasons for exempting this system of records from this provision are as follows:

(i) Revealing categories of sources of information could disclose investigative techniques and procedures.

(ii) Revealing categories of sources of information could cause sources who supply information to investigators to refrain from giving such information because of fear of reprisal, or fear of breach of promises of anonymity and confidentiality.

As required by Executive Order 12866, it has been determined that this proposed rule is not a significant regulatory action, and therefore, does not require a regulatory impact analysis.

The regulation will not have a substantial direct effect on the States, on the relationship between the Federal Government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, it is determined that this proposed rule does not have federalism implications under Executive Order 13132.

Pursuant to the requirements of the Regulatory Flexibility Act, 5 U.S.C. 601-612, it is hereby certified that these regulations will not significantly affect a substantial number of small entities.

The proposed rule imposes no duties or obligations on small entities.

In accordance with the provisions of the Paperwork Reduction Act of 1995, the Department of the Treasury has determined that this proposed rule would not impose new recordkeeping, application, reporting, or other types of information collection requirements.

List of Subjects in 31 CFR Part 1

Privacy.

Part 1, subpart C of title 31 of the Code of Federal Regulations is amended as follows:

PART 1—[AMENDED]

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

Authority: 5 U.S.C. 301 and 31 U.S.C. 321. Subpart A also issued under 5 U.S.C. 552 as amended. Subpart C also issued under 5 U.S.C. 552a.

2. Section 1.36 paragraph (g)(1)(viii) is amended by adding the following text to the table in numerical order.

§ 1.36 Systems exempt in whole or in part from provisions of 5 U.S.C. 552a and this part.

No.	Name of system
(g) * * *	
(1) * * *	
(viii) * * *	
* * * * *	
IRS 50.222	Tax Exempt/Government Entities Case Management Records.
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* * * * *	

Dated: November 18, 2005.

Sandra L. Pack,

Assistant Secretary for Management and Chief Financial Officer.

[FR Doc. E5-7001 Filed 12-6-05; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[R06-OAR-2005-TX-0030; FRL-8006-1]

Approval and Promulgation of Implementation Plans; Texas; Revisions to Regulations for Control of Air Pollution by Permits for New Sources and Modifications

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA proposes to approve revisions to the Texas State Implementation Plan (SIP) which the Texas Commission on Environmental Quality (TCEQ) submitted to EPA on February 5, 2004. The adopted amendments revise minimum distance limitation permit requirements for operation of new and modified sources to allow storage of an inoperative concrete crusher within 440 yards of a residence, school, or place of worship; define how distance measurements should be taken and when they would be applicable to concrete crushers and other facilities; and allow concrete crushers to recycle broken concrete at temporary demolition sites within 440 yards of nearby buildings, unless the facility is located in a county with a population of 2.4 million or more, or in a county adjacent to such a county. The TCEQ also revised the existing distance limitation for hazardous waste management facilities to cross-reference duplicative language elsewhere in its regulations. This action is being taken under section 110 of the Federal Clean Air Act (the Act, or CAA).

DATES: Written comments must be received on or before January 6, 2006.

ADDRESSES: Comments may be mailed to Mr. David Neleigh, Chief, Air Permits Section (6PD-R), Environmental Protection Agency, 1445 Ross Avenue, Suite 1200, Dallas, Texas 75202-2733. Comments may also be submitted electronically or through hand delivery/courier by following the detailed instructions in the Addresses section of the direct final rule located in the rules section of this **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Stanley M. Spruiell, Air Permits Section (6PD-R), Environmental Protection Agency, Region 6, 1445 Ross Avenue, Suite 700, Dallas, Texas 75202-2733, telephone (214) 665-7212; fax number (214) 665-7263; e-mail address spruiell.stanley@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 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.