all copies or notes made, to the IRS, or to the extent that it cannot be returned, by destroying the information in a manner consistent with security guidelines and other safeguards for protecting return information in guidance published by the IRS.

- (4) If the IRS determines that any whistleblower, or the legal representative of a whistleblower, who has access to return information under this section, has failed to, or does not, satisfy the prescribed requirements, the IRS, using the procedures described in the regulations under section 6103(p)(7), may take any action it deems necessary to ensure that the prescribed requirements are or will be satisfied, including—
- (i) Suspension of further disclosures of return information by the IRS to the whistleblower and, if applicable, the legal representative of the whistleblower, until the IRS determines that the conditions and requirements have been or will be satisfied; and
- (ii) Suspension or termination of any duty or obligation arising under a contract with the IRS.
- (e) *Definitions*. For purposes of this section—
- (1) The term *Treasury Department* includes the IRS and the Office of the Chief Counsel for the IRS.
- (2) The term whistleblower means an individual who provides information to the IRS regarding violations of the tax laws or related statutes and submits a claim for an award under section 7623 with respect to the information.
- (3) The term *legal representative* means any individual who is a member in good standing in the bar of the highest court of any state, possession, territory, commonwealth, or the District of Columbia, and who has a written power of attorney executed by the whistleblower.
- (f) Effective/applicability date. This section is applicable on March 25, 2008.
- (g) Expiration date. This section will expire on March 24, 2011.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

Approved: March 12, 2008.

Eric Solomon,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. E8–6067 Filed 3–24–08; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Office of the Secretary

31 CFR Part 1

Privacy Act; Implementation

AGENCY: Office of the Secretary, Treasury.

ACTION: Final rule.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, the Department of the Treasury gives notice of a final rule to exempt an Internal Revenue Service system of records entitled "Treasury/IRS 42.002—Excise Compliance Programs" from certain provisions of the Privacy Act.

DATES: Effective Date: March 25, 2008.

FOR FURTHER INFORMATION CONTACT:

Telephonic inquiries should be directed to David Silverman, Tax Law Specialist, Internal Revenue Service at (202) 283–7382.

SUPPLEMENTARY INFORMATION: The Department of the Treasury published a notice of a proposed rule exempting a system of records from certain provisions of the Privacy Act of 1974, as amended. The Internal Revenue Service (IRS) published the Privacy Act system of records notice in its entirety on November 8, 2006, at 71 FR 65570, and the proposed rule on November 9, 2006 at 71 FR 65763.

Under 5 U.S.C. 552a(k)(2), the head of an agency may promulgate rules to exempt any system of records within the agency from certain provisions of the Privacy Act of 1974, as amended, if the system is investigatory material compiled for law enforcement purposes. Treasury/IRS 42.002—Excise Compliance Programs contains investigatory material compiled for law enforcement purposes.

The proposed rule requested that public comments be sent to the Office of Governmental Liaison and Disclosure, 1111 Constitution Avenue, NW, Washington, DC 20224, no later than December 11, 2006.

The IRS did not receive comments on the proposed rule. Accordingly, the Department of the Treasury is hereby giving notice that the system of records entitled "Treasury/IRS 42.002—Excise Compliance Programs" is exempt from certain provisions of the Privacy Act.

The provisions of the Privacy Act from which the system of records is exempt pursuant to 5 U.S.C. 552a(k)(2) are as follows: 5 U.S.C. 552a(c)(3), (d)(1), (2), (3) and (4), (e)(1), (e)(4)(G), (e)(4)(H) and (e)(4)(I), and (f).

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 final 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 final 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 final rule would not impose new record keeping, 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. 522a and this part.

* * * * * * * * (g) * * * (1) * * * (viii) * * *

System No.		Name of system		
*	*	*	*	*
IRS 42.002		Excise Compliance Programs.		
*	*	*	*	*

Dated: March 11, 2008.

Peter B. McCarthy,

Assistant Secretary for Management and Chief Financial Officer.

[FR Doc. E8–5980 Filed 3–24–08; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R02-OAR-2008-0078; FRL-8546-2]

Determinations of Attainment of the Eight-Hour Ozone Standard for Various Ozone Nonattainment Areas in Upstate New York State

AGENCY: Environmental Protection

Agency (EPA). **ACTION:** Final rule.

SUMMARY: The EPA is determining that three ozone nonattainment areas in New York, the Albany-Schenectady-Troy, Jefferson County and Rochester areas, have attained the 8-hour National Ambient Air Quality Standard (NAAQS) for ozone. This determination is based upon certified ambient air monitoring data that show each area has monitored attainment of the 8-hour ozone NAAQS based on complete, quality-assured ambient air monitoring data for the three year period ending in 2006. In addition, data for 2007 show that the areas continue to attain the standard. This determination suspends any applicable requirements for these areas to submit an attainment demonstration, a reasonable further progress plan, contingency measures, and other planning State Implementation Plans related to attainment of the 8-hour ozone NAAQS. These requirements shall remain suspended for so long as these areas continue to attain the ozone NAAQS. New York proposed that Essex County had also attained the 8-hour ozone standard, but because of incomplete data, a determination of attainment cannot be made at this time.

DATES: Effective Date: This rule is effective on March 25, 2008.

ADDRESSES: EPA has established a docket for this action under Docket Identification No. EPA-R02-OAR-2008-0078. All documents in the docket are listed on the *http://*

www.regulations.gov Web site. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy

form. Publicly available docket materials are available either electronically through http:// www.regulations.gov or in hard copy at the Air Programs Branch, U.S. Environmental Protection Agency, Region 2, 290 Broadway, 25th Floor, New York, New York 10007–1866. To make your visit as productive as possible, contact the person listed in the FOR FURTHER INFORMATION CONTACT section to schedule your inspection. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30, excluding legal holidays. FOR FURTHER INFORMATION CONTACT: Robert F. Kelly, Air Programs Branch, Environmental Protection Agency, Region 2, 290 Broadway, 25th Floor, New York, New York 10007-1866, telephone number (212) 637-4249, fax number (212) 637-3901, e-mail

SUPPLEMENTARY INFORMATION:

Table of Contents

kelly.bob@epa.gov.

I. EPA's Action
II. The Effect of EPA's Action
III. The Effective Date of EPA's Action
IV. Final Action
V. Statutory and Executive Order Reviews

I. EPA's Action

EPA is determining that the Albany-Schenectady-Troy, Jefferson County and Rochester 8-hour ozone nonattainment areas have attained the 8-hour National Ambient Air Quality Standard (NAAQS) for ozone. These determinations are based upon certified ambient air monitoring data that show the areas have monitored attainment of the ozone NAAQS for the three-year period from 2004 to 2006. In addition, based on quality controlled and quality assured ozone data, these areas continued to attain the ozone NAAQS in 2007, the most recent year of data available. All these data are available in the EPA Air Quality System (AQS) database. Essex County did not have enough complete data to make a determination of attainment at this time.

Other specific requirements of the determination and the rationale for EPA's proposed action are explained in the Notice of Proposed Rulemaking (NPR) published on February 14, 2008 (73 FR 8638) and will not be restated here. No public comments were received on the NPR.

II. The Effect of EPA's Action

Under the provisions of EPA's ozone implementation rule (see 40 CFR 51.918), this determination suspends the requirements for the Albany-Schenectady-Troy, Jefferson County and Rochester ozone nonattainment areas to

submit an attainment demonstration, a reasonable further progress plan, section 172(c)(9) contingency measures, and any other planning State Implementation Plans (SIPs) related to attainment of the 8-hour ozone NAAQS for so long as these areas continue to attain the ozone NAAQS.

This action does not constitute a redesignation to attainment under Clean Air Act (CAA) section 107(d)(3), because these areas do not have approved maintenance plans as required under section 175A of the CAA, nor are there determinations that the areas have met the other requirements for redesignation. The classification and designation status of these areas will not change from nonattainment for the 8-hour ozone NAAQS until such time as EPA determines that they meet the CAA requirements for redesignation to attainment.

If EPA subsequently determines, after notice-and-comment rulemaking in the **Federal Register**, that any of these areas has violated the current 8-hour ozone standard, the basis for the suspension of these requirements would no longer exist for that area, and the area that violated the 8-hour standard would have to address the pertinent requirements.

III. The Effective Date of EPA's Action

EPA finds that there is good cause for this approval to become effective on the date of publication of this action in the Federal Register, because a delayed effective date is unnecessary due to the nature of the approval. The expedited effective date for this action is authorized under both 5 U.S.C. 553(d)(1), which provides that rule actions may become effective less than 30 days after publication if the rule "grants or recognizes an exemption or relieves a restriction" and 5 U.S.C. 553(d)(3), which allows an effective date less than 30 days after publication "as otherwise provided by the agency for good cause found and published with the rule." As noted above, this determination of attainment suspends the requirements for New York to submit attainment demonstrations, reasonable further progress plans, section 172(c)(9) contingency measures, and any other planning SIPs related to attainment of the 8-hour ozone NAAQS in each of these areas for so long as an area continues to attain the ozone NAAOS. The suspension of these requirements is sufficient reason to allow an expedited effective date of this rule under 5 U.S.C. 553(d)(1). In addition, New York's suspension from these requirements provides good cause to make this rule effective on the date