

(5) Proceed generally southwest along the Lake Cachuma Recreation Area boundary line to its intersection with the Santa Ynez River to the west of Lake Cachuma and Bradbury Dam, T6N, R30W; then

(6) Proceed generally west along the Santa Ynez River, crossing onto the Santa Ynez map, and continuing to its intersection with California State Road 154, northwest of BM 533, T6N, R30W; then

(7) Proceed north-northwest in a straight line 1.2 miles to the marked 924-foot elevation point, T6N, R30W; then

(8) Proceed north-northwest in a straight line 1.2 miles to the "Y" in an unimproved road 0.1 mile south of the 800-foot elevation line, west of Happy Canyon Road, T6N, R30W; then

(9) Proceed north-northwest in a straight line for 0.5 mile, crossing onto the Los Olivos map, and continuing to the marked 1,324-foot elevation point, 0.5 mile southwest of Bar G O Ranch, T7N, R30W; then

(10) Proceed north-northwest in a straight line for 2.5 miles crossing over the marked 1,432-foot elevation point in section 9, then continue in a straight line northerly 1.4 miles to the marked 1,721-foot elevation point in section 4, T7N, R30W; then

(11) Proceed north in a straight line 1.4 miles to the marked 2,334-foot elevation point, west of a meandering unimproved road and south of Figueroa Mountain Road, T8N, R30W; then

(12) Proceed east-northeast in a straight line, returning to the beginning point.

Signed: April 27, 2009.

John J. Manfreda,
Administrator.

Approved: June 11, 2009.

Timothy E. Skud,

Deputy Assistant Secretary, (Tax, Trade, and Tariff Policy).

Editorial Note: This document was received in the Office of the Federal Register on October 5, 2009.

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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 exempts a new Internal Revenue Service (IRS) system of records entitled "Treasury/IRS 50.222—Tax Exempt/Government Entities (TE/GE) Case Management Records" from certain provisions of the Privacy Act.

DATES: *Effective Date:* October 8, 2009.

FOR FURTHER INFORMATION CONTACT: Telephonic inquiries should be directed to Marianne Davis, Program Analyst, Internal Revenue Service, TE/GE Division, 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: The Department of the Treasury published a notice of proposed rule on December 7, 2005 (Volume 70, No. 234), pages 72739-72740, exempting the new system of records from certain provisions of the Privacy Act of 1974, as amended. The IRS published the proposed system notice in its entirety on December 7, 2005 (Volume 70, Number 234), pages 72876-72878.

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 if the system contains investigatory material compiled for law enforcement purposes. Treasury/IRS 52.222—Tax Exempt/Government Entities (TE/GE) Case Management Records 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 January 6, 2006.

The IRS received one comment on the proposed rule and the system of records notice urging the IRS: (1) not to exempt the system of records from requirements that its information be relevant and necessary for its purpose; and, (2) to limit the scope of its exemptions from the Privacy act requirements to provide access and correction rights to individuals.

After consideration, the IRS determined that the public comment did not present any new information that would be a basis for changes being made to the proposed rule or system of records notice because: (1) Relevance and necessity can only be established

with certainty after the information is evaluated; and, (2) the access provisions, as written, are consistent with the language and intent of the Privacy Act, comport with the Treasury regulation language for (k)(2), and explain that the release of 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 altering or destruction of documentary evidence, the improper influencing of witnesses, and other activities that could impede or compromise the investigation. Accordingly, the Department of the Treasury is hereby giving notice that the system of records entitled "Treasury/IRS 50.222—Tax Exempt/Government Entities (TE/GE) Case Management Records" 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: 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.

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). This provision of the Privacy Act provides 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 provision 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 subject of an investigation 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.

(iii) Release to the individual of the disclosure accounting would alert the individual as to which agencies were investigating the tax exempt 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 are as follows:

(i) The IRS will limit the system to those records relevant and necessary for identifying, monitoring, and responding to complaints, allegations and other information received concerning violations or potential violations of Title 26. However, an exemption from the foregoing is needed because, particularly in the early stages of an investigation, it is not always 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 the foregoing 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 that 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 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 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 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 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. 522a and this subpart.

Number	Name of system
(g) * * *	
(1) * * *	
(viii) * * *	
* * * * *	
Treasury/IRS 50.222	Tax Exempt Government Entities Case Management Records.
* * * * *	

Dated: August 25, 2009.

Elizabeth Cuffe,

Deputy Assistant Secretary for Privacy and Treasury Records.

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BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[USCG-2009-0816]

Notice of Enforcement of Regulation

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce the special local regulations in the navigable waters of San Francisco Bay for the annual U.S. Navy and City of San Francisco sponsored Fleet Week Parade of Navy Ships, Blue Angels Flight Demonstrations, and Ship Tours to be held from October 8, 2009 through October 12, 2009. This action is necessary to ensure the safety of event participants and spectators. During the enforcement period, no persons or vessels may enter the regulated area without permission of the Captain of the Port (COTP) or his designated representative.

DATES: The regulations in 33 CFR 100.1105(b)(2), regulated area "Bravo" for the U.S. Navy Blue Angels Activities, will be enforced from 12:30 p.m. to 5 p.m. on October 8, 2009 through October 11, 2009. If the U.S. Navy Blue Angels Activities are delayed by inclement weather, the regulation