

on behalf of the taxpayer, such as a person holding a power of attorney, a corporate officer, a personal representative, an executor or executrix, or an attorney representing the taxpayer; or

(B) The taxpayer or the taxpayer's authorized representative requests or approves the contact.

(ii) This section does not entitle any person to prevent or delay an IRS employee from contacting any individual or entity.

(2) *Jeopardy.* (i) Section 7602(c) does not apply when the IRS employee making a contact has good cause to believe that providing the taxpayer with either a general pre-contact notice or a record of the specific person being contacted may jeopardize the collection of any tax. For purposes of this section only, good cause includes a reasonable belief that providing the notice or record will lead to—

(A) Attempts by any person to conceal, remove, destroy, or alter records or assets which may be relevant to any tax examination or collection activity;

(B) Attempts by any person to prevent other persons, through intimidation, bribery, or collusion, from communicating any information which may be relevant to any tax examination or collection activity; or

(C) Attempts by any person to flee, or otherwise avoid testifying or producing records which may be relevant to any tax examination or collection activity.

(ii) In the jeopardy situations described in this paragraph (f)(2), the IRS employee must make a record of the person contacted but the taxpayer need not be provided the record until it is no longer reasonable to believe that providing the record would cause the jeopardy described.

(3) *Reprisal*—(i) *In general.* Section 7602(c) does not apply when the IRS employee making a contact has good cause to believe that providing the taxpayer with either a general pre-contact notice or a specific record of the person being contacted may cause any person to harm any other person in any way, whether the harm is physical, economic, emotional or otherwise. A statement by the person contacted that harm may occur against any person is good cause to believe that reprisal may occur. This section does not require the IRS employee making the contact to question further the contacted person about reprisal or otherwise make further inquiries regarding the statement.

(ii) *Examples.* The following examples illustrate this paragraph (f)(3):

Example 1. A revenue officer seeking to collect unpaid taxes is told by the taxpayer

that all the money in his and his brother's joint bank account belongs to the brother. The revenue officer contacts the brother to verify this information. The brother refuses to confirm or deny the taxpayer's statement. He states that he does not believe that reporting the contact to the taxpayer would result in harm to anyone but further states that he does not want his name reported to the taxpayer because it would then appear that he gave information. This contact is not excepted from the statute merely because the brother asks that his name be left off the list of contacts.

Example 2. The same facts as Example 1, except that the brother states that he fears harm from the taxpayer should the taxpayer learn of the contact, even though the brother gave no information. This contact is excepted from the statute because the third party has expressed a fear of reprisal. The IRS employee is not required to make further inquiry into the nature of the brothers' relationship or otherwise question the brother's fear of reprisal.

Example 3. A revenue officer is seeking to collect unpaid taxes owed jointly by a husband and wife who are recently divorced. From reading the court divorce file, the revenue officer learns that the divorce was acrimonious and that the ex-husband once violated a restraining order issued to protect the ex-wife. This information provides good cause for the IRS employee to believe that reporting contacts which might disclose the ex-wife's location may cause reprisal against any person. Therefore, when the revenue officer contacts the ex-wife's new employer to verify salary information provided by the ex-wife, the revenue officer has good cause not to report that contact to the ex-husband, regardless of whether the new employer expresses concern about reprisal against it or its employees.

(4) *Pending criminal investigations*—(i) *IRS criminal investigations.* Section 7602(c) does not apply to contacts made during an investigation, or inquiry to determine whether to open an investigation, when the investigation or inquiry is—

(A) Made against a particular identified taxpayer for the primary purpose of evaluating the potential for criminal prosecution of that taxpayer; and

(B) Made by an IRS employee whose primary duties include either identifying or investigating criminal violations of the law.

(ii) *Other criminal investigations.* Section 7602(c) does not apply to contacts which, if reported to the taxpayer, could interfere with a known pending criminal investigation being conducted by law enforcement personnel of any local, state, federal, foreign or other governmental entity.

(5) *Governmental entities.* Section 7602(c) does not apply to any contact with any office of any local, state, federal or foreign governmental entity except for contacts concerning the

taxpayer's business with the government office contacted, such as the taxpayer's contracts with or employment by the office. The term "office" includes any agent or contractor of the office acting in such capacity.

(6) *Confidential informants.* Section 7602(c) does not apply when the employee making the contact has good cause to believe that providing either the pre-contact notice or the record of the person contacted would thereby identify a confidential informant whose identity would be protected under section 6103(h)(4).

(7) *Nonadministrative contacts.* Section 7602(c) does not apply to contacts made in the course of a pending court proceeding.

(g) *Effective Date.* This section is applicable on the date the final regulations are published in the **Federal Register**.

Charles O. Rossotti,

Commissioner of Internal Revenue.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 70

[FRL-6925-4]

Clean Air Act Full Approval of Operating Permits Programs in Washington

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to fully approve the operating permits program submitted by the State of Washington. Washington's operating permits program was submitted in response to the directive in the 1990 Clean Air Act Amendments that permitting authorities develop, and submit to EPA, programs for issuing operating permits to all major stationary sources and to certain other sources within the permitting authority's jurisdiction. In the Final Rules section of this **Federal Register**, EPA is approving the Washington operating permits program as a direct final rule without prior proposal because the Agency views this as a noncontroversial action 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, 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.

DATES: Written comments must be received in writing by February 1, 2001.

ADDRESSES: Written comments should be addressed to Denise Baker, Environmental Protection Specialist (OAQ-107), Office of Air Quality, at the EPA Regional Office listed below. Copies of Washington's submittal, and other supporting information used in developing this action, are available for inspection during normal business hours at the U.S. Environmental Protection Agency, Region 10, 1200 Sixth Avenue, Seattle, Washington, 98101. Interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day.

FOR FURTHER INFORMATION CONTACT:

Denise Baker, Office of Air Quality (OAQ-107), EPA, 1200 6th Avenue, Seattle, WA 98101, (206) 553-8087.

SUPPLEMENTARY INFORMATION: For additional information, see the Direct Final rule which is located in the Rules section of this **Federal Register**.

Dated: December 15, 2000.

Ronald A. Kreizenbeck,

Acting Regional Administrator, Region 10.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 70

[FRL-6925-2]

Clean Air Act Operating Permit Program; Petition for Objection to State Operating Permits for PacifiCorp's Jim Bridger and Naughton Coal-Fired Power Plants, Wyoming

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice of final order on petition to object to state operating permit.

SUMMARY: This document announces that the EPA Administrator has partially granted and partially denied a petition to object to two state operating permits issued by the Wyoming Department of Environmental Quality, Air Quality Division, to PacifiCorp for its Jim Bridger plant and its Naughton plant in Wyoming. This order constitutes final

action on the petition submitted by the Wyoming Outdoor Council. Pursuant to section 505(b)(2) of the Clean Air Act (Act) and 40 CFR 70.8(d), interested parties may seek judicial review of those portions of the petition which EPA denied in the United States Court of Appeals for the appropriate circuit within 60 days of this decision under section 307 of the Act.

ADDRESSES: Copies of the final order, the petition and all other supporting information are on file at the: U.S. Environmental Protection Agency, Region VIII, Air and Radiation Program, 999 18th Street—Suite 300, Denver, Colorado, 80202. All documents will be available for review at the U.S. EPA Region VIII office Monday through Friday from 8:00 a.m. to 5:00 p.m. (excluding federal holidays). The final order is also available electronically at <http://www.epa.gov/region07/programs/artd/air/title5/t5memos/woc020.pdf>.

FOR FURTHER INFORMATION CONTACT:

Monica Morales, Air Technical Assistance Unit, EPA Region VIII, telephone (303) 312-6936, e-mail monica.monica@epa.gov. Interested parties may also contact the Wyoming Department of Environmental Quality, Air Quality Division, 122 West 25th Street, Cheyenne, Wyoming 82002.

SUPPLEMENTARY INFORMATION: The Clean Air Act affords EPA the opportunity for a 45-day period to review, and object to as appropriate, operating permits proposed by state permitting authorities. Section 505(b)(2) of the Act authorizes any person to petition the EPA Administrator within 60 days after the expiration of this review period to object to state operating permits if EPA has not done so. Petitions must be based only on objections to the permit that were raised with reasonable specificity during the public comment period provided by the state, unless the petitioner demonstrates that it was impracticable to raise these issues during the comment period or the grounds for the issues arose after this period.

The Wyoming Outdoor Council submitted a petition to the Administrator on June 30, 1998, seeking EPA's objection to the operating permits issued to PacifiCorp for its Jim Bridger and Naughton coal-fired power plants. The petitioner maintains that the PacifiCorp operating permits are inconsistent with the Act because the permits: (1) fail to require continuous opacity monitoring for Naughton unit 3 and Jim Bridger units 1, 2, and 3 as required by the federal acid rain regulations, 40 CFR 75.14(b); and (2) provide improper exemptions to State

Implementation Plan ("SIP") emission limits by allowing excess emissions due to malfunctions, abnormal conditions, or breakdowns that are beyond the control of the operator.

The order partially granting and partially denying this petition explains the reasons behind EPA's conclusions that (1) the permits fail to meet the continuous opacity monitoring requirement for the four coal-fired units and otherwise lack monitoring sufficient to assure compliance with the permit's terms and conditions, and (2) the petitioner failed to demonstrate that EPA has a basis for objecting to the exemption from SIP emission limits due to malfunctions, abnormal conditions or breakdowns.

Because the Order is a locally or regionally applicable action of the Administrator, judicial review of this decision under section 307(b)(1) of the Clean Air Act (the Act) may be sought only by the filing of a petition for review in the United States Court of Appeals for the appropriate regional circuit within 60 days from the date on which this notice is published in the **Federal Register**. Under section 307(b)(2) of the Act, this decision shall not be subject to later judicial review in civil or criminal proceedings for enforcement.

Dated: December 20, 2000.

Jack W. McGraw,

Acting Regional Administrator, Region VIII.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 271

[FRL-6923-4]

Hazardous Waste Management Program: Final Authorization of State Hazardous Waste Management Program Revisions for State of Louisiana

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule and request for comment.

SUMMARY: The EPA (also, "the Agency" in this preamble) is proposing to grant final authorization to the State of Louisiana Department of Environmental Quality for its hazardous waste program revisions, specifically, revisions needed to meet the Resource Conservation and Recovery Act Cluster IX, which contains Federal rules promulgated between July 1, 1998 to June 30, 1999. In the "Rules and Regulations" section of this **Federal**