

of this part, the officer or employee will promptly make a written report to the Director of Practice of the suspected violation. The report will explain the facts and reasons upon which the officer's or employee's belief rests.

(b) *Other persons.* Any person other than an officer or employee of the Internal Revenue Service having information of a violation of any provision of this part may make an oral or written report of the alleged violation to the Director of Practice or any officer or employee of the Internal Revenue Service. If the report is made to an officer or employee of the Internal Revenue Service, the officer or employee will make a written report of the suspected violation to the Director of Practice.

(c) *Destruction of report.* No report made under paragraph (a) or (b) of this section shall be maintained by the Director of Practice unless retention of such record is permissible under the applicable records control schedule as approved by the National Archives and Records Administration and designated in the Internal Revenue Manual. The Director of Practice must destroy such reports as soon as permissible under the applicable records control schedule.

(d) *Effect on proceedings under subpart D.* The destruction of any report will not bar any proceeding under subpart D of this part, but precludes the Director of Practice's use of a copy of such report in a proceeding under subpart D of this part.

[FR Doc. 06-55512 Filed 3-13-06; 8:45 am]

BILLING CODE 1505-01-D

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Parts 52

[EPA-R08-OAR-2005-CO-0002; FRL-8044-4]

#### Clean Air Act Approval and Promulgation of Air Quality Implementation Plan Revision for Colorado; Long-Term Strategy of State Implementation Plan for Class I Visibility Protection; Withdrawal of Direct Final Rule

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Withdrawal of direct final rule.

**SUMMARY:** On January 24, 2006 (71 FR 3773), EPA published a direct final rule to approve a revision updating the Long-Term Strategy of the State Implementation Plan (SIP) for Class I Visibility Protection, which was

submitted by the Governor of Colorado with a letter dated March 24, 2005. The direct final action was published without prior proposal because EPA anticipated no adverse comments. EPA stated in the direct final rule that if we received adverse comments by February 23, 2006, the direct final rule would be withdrawn and would not take effect. EPA subsequently received timely adverse comments. Therefore, the direct final rule is being withdrawn and the comments will be addressed in a subsequent final rule based on the proposed rule also published on January 24, 2006 (71 FR 3796). EPA will not institute a second comment period on this action.

**DATES:** The direct final rule published on January 24, 2006 (71 FR 3773) is withdrawn as of March 14, 2006.

**FOR FURTHER INFORMATION CONTACT:** Amy Platt, Air and Radiation Program (8P-AR), Environmental Protection Agency, Region 8, 999 18th Street, Suite 200, Denver, Colorado 80202-2466, (303) 312-6449, [Platt.Amy@epa.gov](mailto:Platt.Amy@epa.gov).

#### List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides.

Dated: March 2, 2006.

**Kerrigan G. Clough,**  
*Acting Regional Administrator, Region 8.*

### PART 52—[AMENDED]

#### § 52.320 [Amended]

■ Accordingly, the addition of 40 CFR 52.320(c)(108) (which published in the **Federal Register** on January 24, 2006 at 71 FR 3773) is withdrawn as of March 14, 2006.

[FR Doc. 06-2395 Filed 3-13-06; 8:45 am]

BILLING CODE 6560-50-P

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[Region 2 Docket No. EPA-R02-OAR-2004-NJ-0001, FRL-8040-4]

#### Approval and Promulgation of Implementation Plans; Reasonably Available Control Technology for Oxides of Nitrogen for a Specific Source in the State of New Jersey

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** The Environmental Protection Agency is approving a revision to the State Implementation Plan (SIP) for ozone submitted by the State of New Jersey. This SIP revision consists of a source-specific reasonably available control technology (RACT) determination for controlling oxides of nitrogen from the cogeneration facility operated by Schering Corporation. This action approves of the source-specific RACT determination that was made by New Jersey in accordance with provisions of its regulation to help meet the national ambient air quality standard for ozone. The intended effect of this action is to approve source-specific emission limitations required by the Clean Air Act.

**DATES:** *Effective Date:* This rule will be effective April 13, 2006.

**ADDRESSES:** EPA has established a docket for this action under Regional Material in EDocket (RME) Docket ID Number EPA-R02-OAR-2004-NJ-0001. All documents in the docket are listed in the Regional Material in EDocket (RME) index at <http://docket.epa.gov/rmepub/>, once in the system, select "quick search," then key in the appropriate RME Docket identification number. Publicly available docket materials are available either electronically in Regional Material in EDocket or in hard copy at the Environmental Protection Agency, Region II Office, Air Programs Branch, 290 Broadway, 25th Floor, New York, New York 10007-1866. Copies of the documents relevant to this action are also available for public inspection during normal business hours, by appointment at the Air and Radiation Docket and Information Center, Environmental Protection Agency, Room B-108, 1301 Constitution Avenue, NW., Washington, DC; and the New Jersey Department of Environmental Protection, Office of Air Quality Management, Bureau of Air Pollution Control, 401 East State Street, CN027, Trenton, New Jersey 08625.

**FOR FURTHER INFORMATION CONTACT:** Richard Ruvo, Air Programs Branch, Environmental Protection Agency, 290 Broadway, 25th Floor, New York, New York 10007-1866, (212) 637-4014 ([ruvo.richard@epa.gov](mailto:ruvo.richard@epa.gov)).

#### SUPPLEMENTARY INFORMATION:

##### I. What Action Is EPA Taking Today?

EPA is approving a revision to the New Jersey State Department of Environmental Protection's (New Jersey's) ozone State Implementation Plan (SIP) submitted on March 31, 2005. This SIP revision relates to New Jersey's source-specific reasonably available