

against any consenting owner that is a party to an enforcement proceeding.

(b) Provided that all applicable evidentiary requirements are satisfied:

(1) Information collected by a voluntary fishery data collector may be introduced in an enforcement proceeding by any party except the Secretary;

(2) If information is introduced pursuant to paragraph (b)(1) of this section, all information collected by a voluntary fishery data collector may be introduced by any other party, including the Secretary.

(c) Independent evidence derived from information collected by a voluntary fishery data collector may be introduced by any party, including the Secretary, in an enforcement proceeding.

§ 905.5 Exceptions.

The provisions of this part shall not apply in any enforcement proceeding against a consenting owner that alleges the actual or attempted:

(a) Assault, intimidation, or harassment (including sexual harassment) of any person; or

(b) Impairment or interference with the duties of a voluntary fishery data collector.

[FR Doc. 95-5221 Filed 3-2-95; 8:45 am]

BILLING CODE 3510-22-F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[IA-57-94]

RIN 1545-AT06

Cash Reporting by Court Clerks; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed regulations.

SUMMARY: This document provides notice of cancellation of a public hearing on proposed regulations relating to the information reporting requirements of court clerks upon receipt of more than \$10,000 in cash as bail for any individual charged with a specified criminal offense.

DATES: The public hearing originally scheduled for Monday, March 13, 1995, beginning at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Carol Savage of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-8452 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is proposed regulations under section 6050I of the Internal Revenue Code of 1986. A notice of proposed rulemaking and public hearing appearing in the Federal Register for Thursday, December 15, 1994 (59 FR 64635), announced that the public hearing on the proposed regulations would be held on Monday, March 13, 1995, beginning at 10 a.m., in the Internal Revenue Service Auditorium, Seventh Floor, 7400 Corridor, Internal Revenue Service Building, 1111 Constitution Avenue, N.W., Washington, D.C.

The public hearing scheduled for Monday, March 13, 1995, is cancelled.

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 95-5198 Filed 3-2-95; 8:45 am]

BILLING CODE 4830-01-P

26 CFR Part 1

[INTL-933-86]

RIN 1545-AL98

Computation of Foreign Taxes Deemed Paid Under Section 902 Pursuant to a Pooling Mechanism for Undistributed Earnings and Foreign Taxes; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to the notice of proposed rulemaking [INTL-933-86] which was published in the Federal Register for Friday, January 6, 1995 (60 FR 2049). The proposed regulations relate to the computation of foreign taxes deemed paid by a domestic corporate shareholder owning at least 10 percent of the voting stock of the foreign corporation.

FOR FURTHER INFORMATION CONTACT: Caren S. Shein (202) 622-3850, or Kristine K. Schlaman (202) 622-3840 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations that are the subject of these corrections are under section 902 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking [INTL-933-86] contains typographical errors that are in need of correction.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking which is the subject of FR Doc. 95-173, is corrected as follows:

On pages 2056 and 2058, § 1.902-1 is corrected by removing the formulas in paragraphs (b)(2)(i), (b)(2)(ii) and (d)(2)(i) and adding correctly revised formulas at the end of paragraphs (b)(1), (b)(2)(i), (b)(2)(ii) and (d)(2)(i) to read as follows:

§ 1.902-1 Credit for domestic corporate shareholder of a foreign corporation for foreign income taxes paid by the foreign corporation.

* * * * *

(b) * * * (1) * * *

$$\frac{\text{Foreign income taxes deemed paid by domestic shareholder (or upper-tier corporation)}}{\text{Post 1986 foreign income taxes of first-tier corporation (or lower-tier corporation)}} \times \frac{\text{Dividend paid to domestic shareholder (or upper-tier corporation) by first-tier corporation (or lower-tier corporation)}}{\text{Post-1986 undistributed earnings of first-tier corporation (or lower-tier corporation)}}$$

(2) * * * (i) * * *

$$\frac{\text{Portion of dividend to a shareholder attributable to post-1986 undistributed earnings}}{\text{Post-1986 undistributed earnings}} \times \frac{\text{Dividend to shareholder}}{\text{Total dividends paid to all shareholders}}$$

(ii) * * *