

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]

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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]

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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) * * *

Portion of dividend to a shareholder attributable to accumulated profits of a particular pre-1987 taxable year	=	Dividend paid out of pre-1987 accumulated profits with respect to the particular pre-1987 taxable year	×	Dividend to shareholder
				Total dividends paid to all shareholders

* * * * *
(d) * * *

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

Foreign taxes deemed paid by domestic shareholder or upper-tier corporation with respect to a separate category under section 904(d)	=	Post-1986 foreign income taxes of first-tier or lower-tier corporation allocated and apportioned to a separate category under § 1.904-6	×	Dividend amount attributable to a separate category
				Post-1986 undistributed earnings of first-tier or lower-tier corporation attributable to the separate category

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Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief
Counsel (Corporate).
[FR Doc. 95-5285 Filed 3-2-95; 8:45 am]
BILLING CODE 4830-01-P

ACTION: Advance notice of proposed rulemaking (ANPR); reopening of comment period.

SUMMARY: On December 27, 1994, NMFS published an ANPR in response to a petition requesting the issuance of regulations that will establish specific protection zones around every northern right whale. NMFS solicited public comment and information until February 27, 1995, to assist in determining the need for and types of conservation measures that would be effective in minimizing human-induced disturbance of and harmful interaction with northern right whales. In response to several requests for an extension of the ANPR comment period, NMFS is reopening the comment period for 30 days to provide additional opportunity to submit suggestions and commentary on potentially effective measures to

reduce harmful interaction with northern right whales.

DATES: New information and comments must be submitted on or before April 3, 1995.

ADDRESSES: Comments should be addressed to Chief, Marine Mammal Division, Office of Protected Resources, National Marine Fisheries Service, 1315 East-West Highway, Silver Spring, MD 20910.

FOR FURTHER INFORMATION CONTACT: Margot Bohan, NMFS, Office of Protected Resources at (301) 713-2322, or Doug Beach, NMFS, Northeast Regional Office at (508) 281-9254.

Dated: February 24, 1995.
William W. Fox, Jr.,
Director, Office of Protected Resources,
National Marine Fisheries Service.

[FR Doc. 95-5220 Filed 3-2-95; 8:45 am]
BILLING CODE 3510-22-F

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 222

[Docket No. 941126-4326; I.D. 112294A]

North Atlantic Right Whale Protection; Reopening of Comment Period

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.