

legally enforceable debt owed to a Federal agency which is to be offset under 26 U.S.C. 6402(d), 31 U.S.C. 3720A and this section; and third, by the amount of any qualifying past-due support not assigned to a State which is to be offset under 26 U.S.C. 6402(c), 42 U.S.C. 664 and the regulations thereunder.

(2) If a debtor owes more than one past-due, legally enforceable debt to a Federal agency or agencies, the tax refund payment shall be credited against the debts in the order in which the debts accrued. A debt shall be considered to have accrued at the time at which the agency determines that the debt became past due.

(3) Reduction of the tax refund payment pursuant to 26 U.S.C. 6402(a), (c), and (d) shall occur prior to crediting the overpayment to any future liability for an internal revenue tax. Any amount remaining after tax refund offset under 26 U.S.C. 6402 (a), (c), and (d) shall be refunded to the taxpayer, or applied to estimated tax, if elected by the taxpayer pursuant to IRS regulations.

(f) *Post-offset notice to the debtor, the creditor agency, and the IRS.* (1)(i) FMS will notify the payee(s) to whom the tax refund payment is due, in writing of:

(A) The amount and date of the offset to satisfy a past-due, legally enforceable nontax debt;

(B) The creditor agency to which this amount has been paid or credited; and

(C) A contact point within the creditor agency that will handle concerns or questions regarding the offset.

(ii) The notice in paragraph (f)(1)(i) of this section will also advise any non-debtor spouse who may have filed a joint tax return with the debtor of the steps which a non-debtor spouse may take in order to secure his or her proper share of the tax refund. See paragraph (g) of this section.

(2) FMS will advise each creditor agency of the names, mailing addresses, and identifying numbers of the debtors from whom amounts of past-due, legally enforceable debt were collected and of the amounts collected from each debtor for that agency. FMS will not advise the creditor agency of the source of payment from which such amounts were collected. If a payment from which an amount of past-due, legally enforceable debt is to be withheld is payable to two individual payees, FMS will notify the creditor agency and furnish the name and address of each payee to whom the payment was payable.

(3) At least weekly, FMS will notify the IRS of the names and taxpayer identifying numbers of the debtors from whom amounts of past-due, legally

enforceable debt were collected and the amounts collected from each debtor.

(g) *Offset made with regard to a tax refund payment based upon joint return.* If the person filing a joint return with a debtor owing the past-due, legally enforceable debt takes appropriate action to secure his or her proper share of a tax refund from which an offset was made, the IRS will pay the person his or her share of the refund and request that FMS deduct that amount from amounts payable to the creditor agency. FMS and the creditor agency will adjust their debtor records accordingly.

(h) *Disposition of amounts collected.* FMS will transmit amounts collected for past-due, legally enforceable debts, less fees charged under paragraph (i) of this section, to the creditor agency's account. If an erroneous payment is made to any agency, FMS will notify the creditor agency that an erroneous payment has been made. The agency shall pay promptly to FMS an amount equal to the amount of the erroneous payment (without regard to whether any other amounts payable to such agency have been paid).

(i) *Fees.* The creditor agency will reimburse FMS and the IRS for the full cost of administering the tax refund offset program. FMS will deduct the fees from amounts collected prior to disposition and transmit a portion of the fees deducted to reimburse the IRS for its share of the cost of administering the tax refund offset program. To the extent allowed by law, creditor agencies may add the offset fees to the debt.

(j) *Review of tax refund offsets.* Any reduction of a taxpayer's refund made pursuant to 26 U.S.C. 6402(d) shall not be subject to review by any court of the United States or by the Secretary of the Treasury, FMS or IRS in an administrative proceeding. No action brought against the United States to recover the amount of this reduction shall be considered to be a suit for refund of tax. Any legal, equitable, or administrative action by any person seeking to recover the amount of the reduction of the overpayment must be taken against the Federal creditor agency to which the amount of the reduction was paid. Any action which is otherwise available with respect to recoveries of overpayments of benefits under 42 U.S.C. 404 must be taken against the Commissioner of Social Security.

(k) *Access to and use of confidential tax information.* Access to and use of confidential tax information in connection with the tax refund offset program are restricted by 26 U.S.C. 6103. Generally, agencies will not

receive confidential tax information from FMS. To the extent such information is received, agencies are subject to the safeguard, recordkeeping, and reporting requirements of 26 U.S.C. 6103(p)(4) and the regulations thereunder. The agency shall inform its officers and employees who access or use confidential tax information of the restrictions and penalties under the Internal Revenue Code for misuse of confidential tax information.

(l) *Effective date.* This section applies to tax refund payments payable under 26 U.S.C. 6402 after January 1, 1998.

Dated: June 6, 1997.

Russell D. Morris,

Commissioner, Financial Management Service.

[FR Doc. 97-16181 Filed 6-24-97; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 151

[CGD 97-015]

RIN 2115-AF43

Antarctic Treaty Environmental Protection Protocol; Correction

AGENCY: Coast Guard, DOT.

ACTION: Direct final rule; correction.

SUMMARY: This document contains corrections to the direct final regulations [CGD 97-015] which were published Monday, April 14, 1997 (62 FR 18043). The regulations incorporated the Antarctic Treaty Environmental Protection Protocol into the Code of Federal Regulations (CFR).

DATES: This rule is effective on September 30, 1997.

FOR FURTHER INFORMATION CONTACT: Lieutenant Commander Ray Perry, Office of Operating and Environmental Standards at (202) 267-2714.

SUPPLEMENTARY INFORMATION:

Background

The direct final rule that is the subject of this correction amends Title 33 of the Code of Federal Regulations to implement the Antarctic Science, Tourism, and Conservation Act of 1996 (Pub. L. 104-227). These regulations should guide U.S. owned and/or operated vessels to properly prepare for voyages in the Antarctic. The rule will harmonize U.S. regulations with international standards and improve preparedness to respond to a spill.

Need for Correction

As published, the final regulations contained an error which may prove to be misleading and is in need of correction or clarification.

Correction of Publication

Accordingly, the publication of April 14, 1997, of the final regulations (62 FR 18043), which were the subject of FR Doc. 97-9388 is corrected as follows:

PART 151—[CORRECTED]

1. On page 18045, in the second column, instruction number 1, and the authority cite are corrected to read as follows:

"1. The authority citation for subpart A of part 151 is revised to read as follows:

Authority: 33 U.S.C. 1321 and 1903; Pub. L. 104-227 (110 Stat. 3034), E.O. 12777, 3 CFR, 1991 Comp. P. 351; 49 CFR 1.46."

Dated: June 17, 1997.

R.C. North,

Rear Admiral, U.S. Coast Guard, Assistant Commandant for Marine Safety and Environmental Protection.

[FR Doc. 97-16570 Filed 6-24-97; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 180**

[OPP-300496A; FRL-5724-6]

RIN 2070-AB78

Cyclanilide; Pesticide Tolerances, Correction

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule; correction.

SUMMARY: EPA is correcting the tolerance level for meat of cattle, goats, horses, hogs and sheep as published in the **Federal Register** of May 23, 1997.

DATES: This correction is effective May 23, 1997.

FOR FURTHER INFORMATION CONTACT: By mail: Cynthia Giles-Parker, Team Leader (22), Registration Division, Environmental Protection Agency, 401 M St., SW., Washington, DC 20460. Office location and telephone number and e-mail address: Room 227, CM#2, 1921 Jefferson Davis Highway, Arlington, VA (703-305-7740). e-mail: giles-parker.cynthia@epamail.epa.gov.

SUPPLEMENTARY INFORMATION: In the **Federal Register** of May 23, 1997 (62 FR 20350) (FRL-5719-8), EPA issued a final rule establishing pesticide tolerances for residues of the plant growth regulator,

cyclanilide, in or on the food commodities cottonseed, cotton gin byproducts, milk, fat, meat, meat byproducts, and kidney of cattle, goats, horses, hogs and sheep. Rhone-Poulenc Ag Company submitted a petition to EPA under the Federal Food, Drug, and Cosmetic Act (FFDCA) as amended by the Food Quality Protection Act of 1996 (Pub. L. 104-170) requesting the tolerances. The tolerance level for meat of cattle, goats, horses, hogs and sheep was incorrectly shown as 0.20 parts per million in § 180.506. This rule corrects those tolerances effective retroactively to May 23, 1997 as follows:

List of Subjects in 40 CFR Part 180

Administrative practice and procedure, Agricultural commodities, Pesticides and pests, Reporting and record keeping requirements

Dated: June 12, 1997.

James Jones,

Acting Director, Registration Division, Office of Pesticide Programs.

Therefore, 40 CFR part 180 is corrected as follows:

PART 180—[CORRECTED]

1. The authority citation for part 180 continues to read as follows:

Authority: 21 U.S.C. 346a and 371.

2. In the issue of May 23, 1997, on page 28355, in FR Doc. 97-13645, § 180.506, the table to paragraph (a), the entries for "Cattle, meat," "Goats, meat," "Hogs, meat," and "Horses, meat," are corrected to read as follows:

§ 180.506 Cyclanilide; tolerances for residues.

(a) * * *

| Commodity | Parts Per Million |
|-----------------------------|-------------------|
| * * * Cattle, meat | 0.02 |
| * * * Goats, meat | 0.02 |
| * * * Horses, meat | 0.02 |
| * * * Hogs, meat | 0.02 |
| * * * | * |

[FR Doc. 97-16508 Filed 6-24-97; 8:45 am]

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DEPARTMENT OF COMMERCE**National Oceanic and Atmospheric Administration****50 CFR Part 679**

[Docket No. 970613138-7138-01; I.D. 060397E]

RIN 0648-AF81

Fisheries of the Exclusive Economic Zone Off Alaska; Scallop Fisheries Off Alaska; 1997-98 Harvest Specifications

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

ACTION: Final 1997-98 scallop harvest specifications; closure.

SUMMARY: NMFS announces final specifications of total allowable catches (TACs) and crab bycatch limits (CBLs) for the scallop fishery off Alaska during the period July 1, 1997, through June 30, 1998. NMFS also is closing the scallop fishery in Registration Area A (Southeastern), because the TAC specified for that area is zero. This action is necessary to establish harvest limits and associated management measures for scallops during the new fishing year. The intended effect of this action is to conserve and manage the scallop resource under the Fishery Management Plan for the Scallop Fishery off Alaska (FMP).

DATES: The final 1997-98 harvest specifications and closure in Registration Area A are effective July 1, 1997, through June 30, 1998, or until changed by subsequent notification in the **Federal Register**. Comments on the final 1997-98 harvest specifications must be received at the following address by July 25, 1997.

ADDRESSES: Comments must be sent to Ronald J. Berg, Chief, Fisheries Management Division, Alaska Region, NMFS, P.O. Box 21668, Juneau, AK 99802-1668, Attn: Lori J. Gravel, or delivered to the Federal Building, 709 West 9th Street, Juneau, AK. The final 1997 Stock Assessment and Fishery Evaluation (SAFE) report, and the Final Environmental Assessment/Regulatory Impact Review (EA/RIR) prepared for Amendment 1 to the FMP are available from the North Pacific Fishery Management Council, West 4th Avenue, Suite 306, Anchorage, AK 99510-2252 (907-271-2809).

FOR FURTHER INFORMATION CONTACT: Kent Lind, NMFS, 907-586-7228.