

minimum value option amount if such amount is provided in the Special Provisions) by the total number of all containers of sweet corn sold;

\* \* \* \* \*

Signed in Washington, DC, on November 1, 2007.

**Eldon Gould,**  
Manager, Federal Crop Insurance Corporation.

[FR Doc. E7-21852 Filed 11-6-07; 8:45 am]

BILLING CODE 3410-08-P

**DEPARTMENT OF THE TREASURY**

**Office of Thrift Supervision**

**12 CFR Part 551**

[Docket ID OTS-2007-0010]

RIN 1550-AC07

**Personal Transactions in Securities**

**AGENCY:** Office of Thrift Supervision, Treasury.

**ACTION:** Final rule.

**SUMMARY:** In June 2007, the Office of Thrift Supervision (OTS) adopted an interim final rule (Interim Rule) that requires certain officers and employees of savings associations to file reports of their personal securities transactions with the savings association no later than thirty calendar days after the end of each calendar quarter. Before OTS adopted the Interim Rule, persons subject to the rule were required to file such reports within ten business days after the end of each calendar quarter. The thirty-calendar-day period is consistent with the filing requirement for persons in similar positions at investment companies who file such reports under regulations of the Securities and Exchange Commission (SEC). Today, OTS is adopting a final rule that is identical to the Interim Rule.

**DATES:** The interim rule published at 72 FR 30473, June 1, 2007 is adopted as final effective November 7, 2007.

**FOR FURTHER INFORMATION CONTACT:** Judi McCormick, (202) 906-5636, Director—Trust and Specialty Programs, Examinations and Supervision Policy Division; or David A. Permut, (202) 906-7505, Senior Attorney, Business Transactions Division, Office of Chief Counsel, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

**SUPPLEMENTARY INFORMATION:**

**I. Background and Public Comments**

On June 1, 2007, OTS published the Interim Rule.<sup>1</sup> The preamble to the Interim Rule included a request for public comment. The Interim Rule amended 12 CFR 551.150(a) by changing the time period required for officers and employees who are subject to the rule to file personal securities trading reports with the savings association. Before OTS adopted the Interim Rule, the affected officers and employees had been required to file such reports with the savings association within ten business days of the end of each calendar quarter. The Interim Rule changed the ten-business day period to no later than thirty calendar days.<sup>2</sup>

OTS received two comments, from a trade association and a savings and loan holding company, regarding the Interim Rule. Both of the comments strongly support the Interim Rule. The commenters believe that it is appropriate for the time period provided for submitting reports under section 551.150(a) to be consistent with analogous SEC requirements. In addition, the commenters support the rule because it reduces regulatory burden.

Having considered the comments, OTS is adopting a final rule that is identical to the Interim Rule.

**II. Regulatory Findings**

*A. Paperwork Reduction Act*

OTS has determined that this rule does not involve a change to collections of information previously approved under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

*B. Executive Order 12866*

The Director of OTS has determined that this rule does not constitute a “significant regulatory action” for purposes of Executive Order 12866.

*C. Regulatory Flexibility Act*

Pursuant to section 605(b) of the Regulatory Flexibility Act (5 U.S.C. 601), the Director certifies that this rule will not have a significant economic impact on a substantial number of small entities. The rule makes certain changes that should reduce burdens on certain officers and employees of all savings

<sup>1</sup> See 72 FR 30473 (June 1, 2007).

<sup>2</sup> SEC Rule 17j-1 under the Investment Company Act, 17 CFR 270.17j-1 (2007), requires investment advisors to file personal trading reports no later than 30 days after the end of each calendar quarter. OTS modeled the personal securities filing requirement in the OTS recordkeeping regulations on the SEC rule. The Interim rule caused the requirements under OTS regulations and the SEC’s investment advisor requirements to be consistent.

associations, including small institutions. The change is minor and should not have a significant impact on small institutions. Accordingly, OTS has determined that a Regulatory Flexibility Analysis is not required.

*D. Unfunded Mandates Reform Act of 1995*

OTS has determined that the rule will not result in expenditures by state, local, or tribal governments or by the private sector of \$100 million or more and that a budgetary impact statement is not required under Section 202 of the Unfunded Mandates Reform Act of 1995, Pub. L. 104-4 (Unfunded Mandates Act). The rule would make certain changes that should reduce burdens on certain officers and employees of savings associations. The change is minor and should not have a significant impact on small institutions. Accordingly, a budgetary impact statement is not required under section 202 of the Unfunded Mandates Act.

**List of Subjects in 12 CFR Part 551**

Reporting and recordkeeping requirements, Savings associations, Securities, Trusts and trustees.

**PART 551—RECORDKEEPING AND CONFIRMATION REQUIREMENTS FOR SECURITIES TRANSACTIONS**

■ Accordingly, the interim rule amending 12 CFR part 551 which was published at 72 FR 30473 on June 1, 2007, is adopted as a final rule without change.

Dated: October 30, 2007.

By the Office of Thrift Supervision.

**John M. Reich,**  
Director.

[FR Doc. E7-21751 Filed 11-6-07; 8:45 am]

BILLING CODE 6720-01-P

**DEPARTMENT OF COMMERCE**

**Bureau of Industry and Security**

**15 CFR Parts 734 and 774**

[Docket No. 0612242561-7519-01]

RIN: 0694-AD92

**Expanded Licensing Jurisdiction for QRS11 Micromachined Angular Rate Sensors**

**AGENCY:** Bureau of Industry and Security, Commerce.

**ACTION:** Final Rule.

**SUMMARY:** This final rule amends the Export Administration Regulations (EAR) to implement the transfer of

licensing jurisdiction for QRS11-00100-100/101 and the QRS11-00050-443/569 Micromachined Angular Rate Sensors from the Department of State to the Department of Commerce (see Public Notice 5823, published in 72 FR 31452-31453, June 7, 2007) when the QRS11-00100-100/101 is integrated into a primary instrument system for use on civil aircraft or is exported solely for integration into such a system, or when the QRS11-00050-443/569 is integrated into an automatic flight control system of the type described in ECCN 7A994 or aircraft of the type described in ECCN 9A991 that incorporates such systems, or are exported solely for integration into such a system.

**DATES:** This rule is effective: November 7, 2007.

**ADDRESSES:** Although this is a final rule, comments are welcome and should be sent to [publiccomments@bis.doc.gov](mailto:publiccomments@bis.doc.gov), fax (202) 482-3355, or to Regulatory Policy Division, Bureau of Industry and Security, Room H2705, U.S. Department of Commerce, Washington, DC 20230. Please refer to regulatory identification number (RIN) 0694-AD92 in all comments, and in the subject line of e-mail comments. Comments on the collection of information should be sent to David Rostker, Office of Management and Budget (OMB), by e-mail to [David\\_Rostker@omb.eop.gov](mailto:David_Rostker@omb.eop.gov), or by fax to (202) 395-7285.

**FOR FURTHER INFORMATION CONTACT:** Gene Christiansen, Office of National Security and Technology Transfer Controls, Bureau of Industry and Security, U.S. Department of Commerce at (202) 482-2984.

**SUPPLEMENTARY INFORMATION:**

**Background**

On February 9, 2004, the Bureau of Industry and Security published a rule implementing Department of Commerce licensing jurisdiction over QRS11-00100-100/101 Micromachined Angular Rate Sensors integrated into and included as an integral part of a Commercial Standby Instrument System (CSIS) of the type described in the Export Administration Regulations (EAR) under ECCN 7A994 or an aircraft of the type described in ECCN 9A991 that incorporates a CSIS that has such a sensor integrated, or exported solely for integration into such a system. In all other cases, the QRS11 Micromachined Angular Rate Sensors, including the QRS11-00100-100/101 sensors, remained subject to the licensing jurisdiction of the Department of State, Directorate of Defense Trade Controls. (See 69 FR 5928, February 9, 2004.) Subsequently, industry inquiries about

incorporating the QRS11 into primary instrument systems or into automatic flight control systems, in addition to the secondary or standby systems, led the Department of State to remove from the United States Munitions List quartz rate sensors used in these applications [72 FR 31452].

Reflecting the removal of such quartz rate sensors from the United States Munitions List, this rule establishes licensing requirements for QRS11-00100-100/101 and the QRS11-00050-443/569 Micromachined Angular Rate Sensors by the Department of Commerce when the QRS11-00100-100/101 sensors are integrated into a primary instrument system or are exported solely for integration into such a system or when the QRS11-00050-443/569 sensors are integrated into an automatic flight control system for use on civil aircraft, or are exported solely for integration into such a system.

There continues to be no de minimis level for foreign-made systems that contain QRS11-00100-100/101 or QRS11-00050-443/569 Micromachined Angular Rate Sensors, or for foreign-made aircraft that incorporate systems that have QRS11-00100-100/101s or QRS11-00050-443/569s integrated (see § 734.4(a) of the EAR). The instrument systems, the automatic flight control systems, and the aircraft remain subject to the EAR regardless of their percentage, by value, of U.S. content.

Consistent with the provisions of section 6 of the Export Administration Act, a foreign policy report was submitted to Congress on November 1, 2007, notifying the Congress of the change in licensing jurisdiction reflected in this rule.

Although the Export Administration Act expired on August 20, 2001, the President, through Executive Order 13222 of August 17, 2001 (66 Fed. Reg. 44025, 3 CFR, 2001 Comp., p. 783), as extended by the Notice of August 15, 2007 (72 Fed. Reg. 46137, August 16, 2007), has continued the Export Administration Regulations in effect under the International Emergency Economic Powers Act.

**Rulemaking Requirements**

1. This final rule has been determined to be not significant for purposes of E.O. 12866.

2. Notwithstanding any other provision of law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with a collection of information, subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid Office of Management and Budget

Control Number. This rule involves a collection of information subject to the Paperwork Reduction Act of 1980 (44 U.S.C. 3501 et seq.). This collection has been approved by the Office of Management and Budget under control number 0694-0088, "Multi-Purpose Application," which carries a burden hour estimate of 58 minutes for a manual or electronic submission. Send comments regarding these burden estimates or any other aspect of these collections of information, including suggestions for reducing the burden, to OMB Desk Officer, New Executive Office Building, Washington, DC 20503; and to the Office of Administration, Bureau of Industry and Security, Department of Commerce, 14th and Pennsylvania Avenue, NW., Room 6883, Washington, DC 20230.

3. This rule does not contain policies with Federalism implications as that term is defined under E.O. 13132.

4. The provisions of the Administrative Procedure Act (5 U.S.C. 553) requiring prior notice, the opportunity for public comment, and a delay in effective date, are inapplicable because this regulation involves a military and foreign affairs function of the United States (5 U.S.C. 553(a)(1)). Further, no other law requires that prior notice and an opportunity for public comment be given for this final rule. Because prior notice and an opportunity for public comment are not required to be given for this rule under the Administrative Procedure Act or by any other law, the analytical requirements of the Regulatory Flexibility Act (5 U.S.C. 601 et seq.) are not applicable. Therefore, this regulation is issued in final form. Although there is no formal comment period, public comments on this regulation are welcome on a continuing basis. Comments should be submitted to Hillary Hess, Office of Exporter Services, Bureau of Export Administration, Room H2705, U.S. Department of Commerce, Washington, DC 20230.

**List of Subjects**

15 CFR Part 734

Administrative practice and procedure, Exports, Foreign trade.

15 CFR Part 774

Exports, Foreign trade.

■ Accordingly, parts 734 and 774 of the Export Administration Regulations (15 CFR parts 730-774) are amended as follows:

**PART 734—[AMENDED]**

■ 1. The authority citation for 15 CFR part 734 continues to read as follows:

**Authority:** 50 U.S.C. app. 2401 *et seq.*; 50 U.S.C. 1701 *et seq.*; E.O. 12938, 59 FR 59099, 3 CFR, 1994 Comp., p. 950; E.O. 13020, 61 FR 54079, 3 CFR, 1996 Comp. p. 219; E.O. 13026, 61 FR 58767, 3 CFR, 1996 Comp., p. 228; E.O. 13222, 66 FR 44025, 3 CFR, 2001 Comp., p. 783; Notice of August 3, 2006, 71 FR 44551 (August 7, 2006); Notice of October 27, 2006, 71 FR 64109 (October 31, 2006); Notice of August 15, 2007, 72 FR 46137 (August 16, 2007).

■ 2. Section 734.4 is amended by revising paragraph (a)(3) to read as follows:

**§ 734.4 De minimis U.S. content.**

(a) \* \* \*

(3) There is no *de minimis* level for foreign-made:

(i) Commercial primary or standby instrument systems of the type described in ECCN 7A994 on the Commerce Control List (Supplement No. 1 to part 774 the EAR) when the systems integrate QRS11-00100-100/101 Micromachined Angular Rate Sensors;

(ii) Commercial automatic flight control systems when the systems integrate QRS11-00050-443/569 Micromachined Angular Rate Sensors; and

(iii) Aircraft of the type described in ECCN 9A991 when such aircraft incorporate a primary or standby instrument system integrating a QRS11-00100-100/101 sensor or an automatic flight control system integrating a QRS11-00050-443/569 sensor.

**Note to paragraph (a)(3):** QRS11 Micromachined Angular Rate Sensors are subject to the export licensing jurisdiction of the U.S. Department of State, Directorate of Defense Trade Controls, except when the QRS11-00100-100/101 version of the sensor is integrated into and included as an integral part of a commercial primary or standby instrument system of the type described in ECCN 7A994, or aircraft of the type described in ECCN 9A991 that incorporates a commercial primary or standby instrument that has such a sensor integrated, or is exported solely for integration into such systems; or when the QRS11-00050-443/569 is integrated into a commercial automatic flight control system of the type described in ECCN 7A994, or aircraft of the type described in ECCN 9A991 that incorporates an automatic flight control system that has such a sensor integrated, or is exported solely for integration into such a system.

\* \* \* \* \*

**PART 774—[AMENDED]**

■ 3. The authority citation for 15 CFR Part 774 continues to read as follows:

**Authority:** 50 U.S.C. app. 2401 *et seq.*; 50 U.S.C. 1701 *et seq.*; 10 U.S.C. 7420; 10 U.S.C. 7430(e); 22 U.S.C. 287c, 22 U.S.C. 3201 *et seq.*, 22 U.S.C. 6004; 30 U.S.C. 185(s), 185(u);

42 U.S.C. 2139a; 42 U.S.C. 6212; 43 U.S.C. 1354; 46 U.S.C. app. 466c; 50 U.S.C. app. 5; Sec. 901-911, Pub. L. 106-387; Sec. 221, Pub. L. 107-56; E.O. 13026, 61 FR 58767, 3 CFR, 1996 Comp., p. 228; E.O. 13222, 66 FR 44025, 3 CFR, 2001 Comp., p. 783; Notice of August 3, 2006, 71 FR 44551 (August 7, 2006); Notice of August 15, 2007, 72 FR 46137 (August 16, 2007).

4. In Supplement No. 1 to part 774 (the Commerce Control List), Category 7—Navigation and Avionics, ECCN 7A994 is amended by revising the License Requirements section, and the “Related Controls” paragraph in the List of Items Controlled section, to read as follows:

**Supplement No. 1 to Part 774—The Commerce Control List**

\* \* \* \* \*

**7A994 Other navigation direction finding equipment, airborne communication equipment, all aircraft inertial navigation systems not controlled under 7A003 or 7A103, and other avionic equipment, including parts and components, n.e.s.**

**License Requirements**

*Reason for Control:* RS, AT

| Control(s)   | Country chart |
|--|---------------|
| RS applies to QRS11-00100-100/101 and QRS11-00050-443/569. Micromachined Angular Rate Sensors. See Related Controls. | RS Column 1.  |
| AT applies to entire entry .....   | AT Column 1.  |

**License Requirement Notes:** There is no *de minimis* level for foreign-made commercial primary or standby instrument systems that integrate QRS11-00100-100/101 or commercial automatic flight control systems that integrate QRS11-00050-443/569 Micromachined Angular Rate Sensors (see § 734.4(a) of the EAR).

\* \* \* \* \*

**List of Items Controlled**

*Unit:* \* \* \*

**Related Controls:** QRS11 Micromachined Angular Rate Sensors are subject to the export licensing jurisdiction of the U.S. Department of State, Directorate of Defense Trade Controls, unless the QRS11-00100-100/101 is integrated into and included as an integral part of a commercial primary or standby instrument system of the type described in ECCN 7A994, or aircraft of the type described in ECCN 9A991 that incorporates such systems, or is exported solely for integration into such a system; or the QRS11-00050-443/569 is integrated into an automatic flight control system of the type described in ECCN 7A994, or aircraft of the type described in ECCN 9A991 that incorporates such systems, or are exported solely for integration into such a system. (See Commodity Jurisdiction requirements in 22 CFR Parts 121; Category VIII(e), Note(1)) In the latter case, such items are subject to the

licensing jurisdiction of the Department of Commerce. Technology specific to the development and production of QRS11 sensors remains subject to the licensing jurisdiction of the Department of State.

*Related Definitions:* \* \* \*

*Items:* \* \* \*

■ 5. In Supplement No. 1 to part 774 (the Commerce Control List), Category 9—Propulsion Systems, Space Vehicles and Related Equipment, ECCN 9A991 is amended by revising the “License Requirements Note” to the License Requirements section, and revising the “Related Controls” paragraph in the List of Items Controlled section, to read as follows:

**9A991 “Aircraft”, n.e.s., and gas turbine engines not controlled by 9A001 or 9A101 and parts and components, n.e.s.**

**License Requirements**

*Reason for Control:* AT, UN

| Control(s)                  | Country chart    |
|-----------------------------|------------------|
| AT applies to entire entry. | AT Column 1.     |
| UN applies to 9A991.a ..... | Iraq and Rwanda. |

**License Requirement Notes:** There is no *de minimis* level for foreign-made aircraft described by this entry that incorporate commercial primary or standby instrument systems that integrate QRS11-00100-100/101 or commercial automatic flight control systems that integrate QRS11-00050-443/569 Micromachined Angular Rate Sensors (see § 734.4(a) of the EAR).

\* \* \* \* \*

**List of Items Controlled**

*Unit:* \* \* \*

**Related Controls:** QRS11 Micromachined Angular Rate Sensors are subject to the export licensing jurisdiction of the U.S. Department of State, Directorate of Defense Trade Controls, unless the QRS11-00100-100/101 is integrated into and included as an integral part of a commercial primary or standby instrument system of the type described in ECCN 7A994, or aircraft of the type described in ECCN 9A991 that incorporates such a system, or is exported solely for integration into such a system; or the QRS11-00050-443/569 is integrated into an automatic flight control system of the type described in ECCN 7A994, or aircraft of the type described in ECCN 9A991 that incorporates such a system, or are exported solely for integration into such a system. (See Commodity Jurisdiction requirements in 22 CFR Part 121; Category VIII(e), Note(1)) In the latter case, such items are subject to the licensing jurisdiction of the Department of Commerce. Technology specific to the development and production of QRS11 sensors remains subject to the licensing jurisdiction of the Department of State.

*Related Definitions:* \* \* \*

*Items:* \* \* \*

Dated: October 23, 2007.

**Christopher A. Padilla,**  
Assistant Secretary for Export  
Administration.

[FR Doc. E7-21840 Filed 11-6-07; 8:45 am]

BILLING CODE 3510-33-P

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 522

#### Implantation or Injectable Dosage Form New Animal Drugs; Ivermectin

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of a supplemental abbreviated new animal drug application (ANADA) filed by Norbrook Laboratories, Ltd. The supplemental ANADA adds claims for persistent effectiveness against various species of external and internal parasites when cattle are treated with a one percent ivermectin solution by subcutaneous injection.

**DATES:** This rule is effective November 7, 2007.

**FOR FURTHER INFORMATION CONTACT:** John K. Harshman, Center for Veterinary Medicine (HFV-104), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0169, e-mail: [john.harshman@fda.hhs.gov](mailto:john.harshman@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** Norbrook Laboratories, Ltd., Station Works, Newry BT35 6JP, Northern Ireland, filed a supplement to ANADA 200-437 that provides for use of NOROMECTIN (ivermectin) Injection for Cattle and Swine. The supplemental ANADA adds claims for persistent effectiveness against various species of external and internal parasites of cattle. The supplemental ANADA is approved as of October 5, 2007, and the regulations are amended in 21 CFR 522.1192 to reflect the approval.

In accordance with the freedom of information provisions of 21 CFR part 20 and 21 CFR 514.11(e)(2)(ii), a summary of safety and effectiveness data and information submitted to support approval of this application may be seen in the Division of Dockets Management (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, between 9 a.m. and 4 p.m., Monday through Friday.

The agency has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

This rule does not meet the definition of "rule" in 5 U.S.C. 804(3)(A) because it is a rule of "particular applicability." Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

#### List of Subjects in 21 CFR Part 522

Animal drugs.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 522 is amended as follows:

#### PART 522—IMPLANTATION OR INJECTABLE DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 522 continues to read as follows:

**Authority:** 21 U.S.C. 360b.

■ 2. In § 522.1192, revise paragraph (b)(2) and add paragraph (b)(3) to read as follows:

#### § 522.1192 Ivermectin.

\* \* \* \* \*

(b) \* \* \*

(2) No. 055529 for use of the product described in paragraph (a)(2) of this section as in paragraphs (e)(2)(i), (e)(2)(ii)(A), (e)(2)(ii)(C), (e)(2)(iii), (e)(3), (e)(4) and (e)(5) of this section.

(3) No. 059130 for use of the product described in paragraph (a)(2) of this section as in paragraphs (e)(2)(i), (e)(2)(ii)(A), (e)(2)(ii)(B), (e)(2)(iii), (e)(3), (e)(4), and (e)(5) of this section.

\* \* \* \* \*

Dated: October 26, 2007.

**Bernadette Dunham,**

Deputy Director, Center for Veterinary  
Medicine.

[FR Doc. E7-21839 Filed 11-6-07; 8:45 am]

BILLING CODE 4160-01-S

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 301

[TD 9362]

RIN 1545-BG23

#### Foreign Tax Credit: Notification of Foreign Tax Redeterminations

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Temporary regulations.

**SUMMARY:** This document contains temporary Income Tax Regulations relating to a United States taxpayer's obligation under section 905(c) of the Internal Revenue Code (Code) to notify the IRS of a foreign tax redetermination, which is a change in the taxpayer's foreign tax liability that may affect the taxpayer's foreign tax credit. This document also contains temporary Procedure and Administration Regulations under section 6689 relating to the civil penalty for failure to notify the IRS of a foreign tax redetermination as required under section 905(c). These temporary regulations affect taxpayers that have paid foreign taxes which have been redetermined and provide guidance needed to comply with statutory changes made to the applicable law by the Taxpayer Relief Act of 1997 and the American Jobs Creation Act of 2004. The text of the temporary regulations also serves as the text of the proposed regulations (REG-209020-86) set forth in the notice of proposed rulemaking on this subject published elsewhere in this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective on November 7, 2007.

*Applicability Dates:* For dates of applicability, see §§ 1.905-3T(a), 1.905-4T(f), and 301.6689-1T(e). These regulations generally apply to foreign tax redeterminations occurring in taxable years of United States taxpayers beginning on or after November 7, 2007, where the foreign tax redetermination affects the amount of foreign taxes paid or accrued by a United States taxpayer. Where the redetermination of foreign tax paid or accrued by a foreign corporation affects the amount of foreign taxes deemed paid under section 902 or 960, this section applies to foreign tax redeterminations occurring in a taxable year of a foreign corporation which ends with or within the taxable year of the domestic corporate shareholder beginning on or after November 7, 2007. Section 1.905-3T(b) generally applies to taxes paid or