

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8804]

RIN 1545-AW39

General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Related Collection, Refunds, and Credits; Revision of Information Reporting and Backup Withholding Regulations; and Removal of Regulations Under Parts 1 and 35a and of Certain Regulations Under Income Tax Treaties; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to technical amendments.

SUMMARY: This document contains a correction to final regulations (TD 8804), which were published in the **Federal Register** Thursday, December 31, 1998 (63 FR 72183), relating to the withholding of income tax on certain U.S. source income payments to foreign persons.

DATES: This correction is effective January 1, 2000.

FOR FURTHER INFORMATION CONTACT: Lilo Hester, (202) 622-3840 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under

sections 1441, 1442, and 1443 of the Internal Revenue Code.

Need for Correction

As published, TD 8804 contains errors which may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final rule; technical amendments (TD 8804), which was the subject of FR Doc. 98-34359, is corrected as follows:

§§ 1.6041-1 and 1.6042-2 [Corrected]

On page 72188, in the table following "Par. 15.," two entries are added in numerical order to read as follows:

	Section	Remove	Add
1.6041-1(d)(5), first sentence	December 31, 1998.	December 31, 1999.
1.6042-2(a)(l)(iii), first sentence	1099A	1099

Michael L. Slaughter,

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

[FR Doc. 99-5531 Filed 3-8-99; 8:45 am]

BILLING CODE 4830-01-U

FEDERAL EMERGENCY MANAGEMENT AGENCY

44 CFR Part 65

[Docket No. FEMA-7281]

Changes in Flood Elevation Determinations

AGENCY: Federal Emergency Management Agency, FEMA.

ACTION: Interim rule.

SUMMARY: This interim rule lists communities where modification of the base (1% annual chance) flood elevations is appropriate because of new scientific or technical data. New flood insurance premium rates will be calculated from the modified base flood elevations for new buildings and their contents.

DATES: These modified base flood elevations are currently in effect on the dates listed in the table and revise the Flood Insurance Rate Map(s) (FIRMs) in

effect prior to this determination for each listed community.

From the date of the second publication of these changes in a newspaper of local circulation, any person has ninety (90) days in which to request through the community that the Associate Director reconsider the changes. The modified elevations may be changed during the 90-day period.

ADDRESSES: The modified base flood elevations for each community are available for inspection at the office of the Chief Executive Officer of each community. The respective addresses are listed in the following table.

FOR FURTHER INFORMATION CONTACT: Matthew B. Miller, P.E., Chief, Hazards Study Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street SW., Washington, DC 20472, (202) 646-3461, or (email) matt.miller@fema.gov.

SUPPLEMENTARY INFORMATION: The modified base flood elevations are not listed for each community in this interim rule. However, the address of the Chief Executive Officer of the community where the modified base flood elevation determinations are available for inspection is provided.

Any request for reconsideration must be based upon knowledge of changed

conditions, or upon new scientific or technical data.

The modifications are made pursuant to section 201 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are in accordance with the National Flood Insurance Act of 1968, 42 U.S.C. 4001 *et seq.*, and with 44 CFR part 65.

For rating purposes, the currently effective community number is shown and must be used for all new policies and renewals.

The modified base flood elevations are the basis for the floodplain management measures that the community is required to either adopt or to show evidence of being already in effect in order to qualify or to remain qualified for participation in the National Flood Insurance Program.

These modified elevations, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by other Federal, state or regional entities.

The changes in base flood elevations are in accordance with 44 CFR 65.4.

National Environmental Policy Act

This rule is categorically excluded from the requirements of 44 CFR Part 10, Environmental Consideration. No environmental impact assessment has been prepared.

Regulatory Flexibility Act

The Associate Director, Mitigation Directorate, certifies that this rule is exempt from the requirements of the Regulatory Flexibility Act because modified base flood elevations are required by the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are required to maintain community eligibility in the National Flood

Insurance Program. No regulatory flexibility analysis has been prepared.

Regulatory Classification

This interim rule is not a significant regulatory action under the criteria of section 3(f) of Executive Order 12866 of September 30, 1993, Regulatory Planning and Review, 58 FR 51735.

Executive Order 12612, Federalism

This rule involves no policies that have federalism implications under Executive Order 12612, Federalism, dated October 26, 1987.

Executive Order 12778, Civil Justice Reform

This rule meets the applicable standards of section 2(b)(2) of Executive Order 12778.

List of Subjects in 44 CFR Part 65

Flood insurance, Floodplains, Reporting and recordkeeping requirements.

Accordingly, 44 CFR part 65 is amended to read as follows:

PART 65—[AMENDED]

1. The authority citation for part 65 continues to read as follows:

Authority: 42 U.S.C. 4001 *et seq.*; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p. 376.

§ 65.4 [Amended]

2. The tables published under the authority of § 65.4 are amended as follows:

State and county	Location	Dates and name of newspaper where notice was published	Chief executive officer of community	Effective date of modification	Community No.
Alabama: Madison	City of Huntsville	January 7, 1999, January 14, 1999, <i>The Huntsville Times</i> .	The Honorable Loretta Spencer, Mayor of the City of Huntsville, P.O. Box 308, Huntsville, Alabama 35804.	December 30, 1998 ..	010153 D
Madison	Unincorporated Area.	January 7, 1999, January 14, 1999, <i>The Huntsville Times</i> .	Mr. Mike Gillespie, Chairman of the Madison County Commission, Madison County Courthouse, 100 Northside Square, Huntsville, Alabama 35801.	December 30, 1998 ..	010151 D
Connecticut: New London.	Town of East Lyme.	November 16, 1998, November 23, 1998, <i>The Day</i> .	Mr. Wayne Fraser, First Selectman of the The Day Town of East Lyme, P.O. Box 519, Niantic, Connecticut 06357.	February 21, 1999	090096
Delaware: New Castle.	City of Newark	December 22, 1998, December 29, 1998, <i>The News Journal</i> .	Mr. Carl F. Luft, City of Newark Manager, P.O. Box 390, Newark, Delaware 19715.	March 29, 1999	100025 F
Florida: Manatee	Unincorporated Areas.	December 23, 1998, December 30, 1998, <i>The Bradenton Herald</i> .	Mr. Ernie Padgett, Manatee County Administrator, P.O. Box 1000, Bradenton, Florida 34206.	December 9, 1998	120153
Illinois: Boone	City of Belvidere ..	January 14, 1999, January 21, 1999, <i>Belvidere Daily Republican</i> .	The Honorable Fred Brereton, Mayor of the City of Belvidere, 119 South State Street, Belvidere, Illinois 61008.	September 10, 1998	170008 B
North Carolina: Orange, Durham, and Chat-ham.	City of Chapel Hill	November 12, 1998, November 19, 1998, <i>Raleigh News and Observer</i> .	The Honorable Rosemary Waldorf, Mayor of the Town of Chapel Hill, Municipal Building 306 North Columbia Street, Chapel Hill, North Carolina 27516-2124.	February 17, 1999	370180
Ohio: Franklin	City of Columbus	January 12, 1999, January 19, 1999, <i>The Columbus Dispatch</i> .	The Honorable Gregory Lashutka, Mayor of the City of Columbus, 90 West Broad Street, Columbus, Ohio 43215.	April 19, 1999	390170 G
Franklin	City of Reynoldsburg.	January 12, 1999, January 19, 1999, <i>The Columbus Dispatch</i> .	The Honorable Robert McPherson, Mayor of the City of Reynoldsburg, 7232 East Main Street, Reynoldsburg, Ohio 43068-2080.	April 19, 1999	390177 G
Lake	Unincorporated Areas.	January 7, 1999, January 14, 1999, <i>The News-Herald</i> .	Mr. Dale Fellows, President of the Lake County, Board of Commissioners, 105 Main Street, Painesville, Ohio 44077.	December 30, 1998 ..	390771 C
Minnesota: Anoka	City of Blaine	January 8, 1999, January 15, 1999, <i>Blaine-Spring Park Life</i> .	The Honorable Thomas Ryan, Mayor of the City of Blaine, 9150 Central Avenue Northeast, Blaine, Minnesota 55434-3499.	April 15, 1999	270007
Mississippi:					

State and county	Location	Dates and name of newspaper where notice was published	Chief executive officer of community	Effective date of modification	Community No.
DeSoto	City of Southaven	December 30, 1998, January 6, 1999, <i>DeSoto Times</i> .	The Honorable Charles G. Davis, Mayor of the City of Southaven, P.O. Box 425, 8710 Northwest Drive, Southaven, Mississippi 38671.	April 6, 1999,	280331 E
Hinds, Rankin, and Madison.	City of Jackson ...	January 7, 1999, January 14, 1999, <i>The Clarion-Ledger</i> .	The Honorable Harvey Johnson, Jr., Mayor of the City of Jackson, 219 South President Street, P.O. Box 17, Jackson, Mississippi 39205-0017.	April 14, 1999	280072 F
Pennsylvania: Cambria.	Township of Stonycreek.	December 17, 1998, December 24, 1998, <i>The Tribune-Democrat</i> .	Mr. William Knipple, President of the Board of Directors, Township of Stonycreek, 1610 Bedford Street, Johnstown, Pennsylvania 15902.	March 24, 1999	420241 C
South Carolina: Anderson.	Unincorporated Areas.	November 18, 1998, November 25, 1998, <i>Anderson Independent Mailer</i> .	Mr. Joseph Preston, Anderson County Administrator, 100 South Main Street, Anderson, South Carolina 29622.	February 23, 1999	450013
Virginia: Prince William.	City of Manassas	January 22, 1999, January 29, 1999, <i>Manassas Journal Messenger</i> .	The Honorable Marvin L. Gillum, Mayor of the City of Manassas, P.O. Box 560, Manassas, Virginia 20108.	April 29, 1999	510112

(Catalog of Federal Domestic Assistance No. 83.100, "Flood Insurance")

Dated: February 26, 1999.

Michael J. Armstrong,

Associate Director for Mitigation.

[FR Doc. 99-5768 Filed 3-8-99; 8:45 am]

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FEDERAL EMERGENCY MANAGEMENT AGENCY

44 CFR Part 65

Changes in Flood Elevation Determinations

AGENCY: Federal Emergency Management Agency, FEMA.

ACTION: Final rule.

SUMMARY: Modified base (1% annual chance) flood elevations are finalized for the communities listed below. These modified elevations will be used to calculate flood insurance premium rates for new buildings and their contents.

EFFECTIVE DATES: The effective dates for these modified base flood elevations are indicated on the following table and revise the Flood Insurance Rate Map(s) (FIRMs) in effect for each listed community prior to this date.

ADDRESSES: The modified base flood elevations for each community are available for inspection at the office of the Chief Executive Officer of each community. The respective addresses are listed in the following table.

FOR FURTHER INFORMATION CONTACT: Matthew B. Miller, P.E., Chief, Hazards Study Branch, Mitigation Directorate, Federal Emergency Management

Agency, 500 C Street SW., Washington, DC 20472, (202) 646-3461, or (email) matt.miller@fema.gov.

SUPPLEMENTARY INFORMATION: The Federal Emergency Management Agency makes the final determinations listed below of modified base flood elevations for each community listed. These modified elevations have been published in newspapers of local circulation and ninety (90) days have elapsed since that publication. The Associate Director has resolved any appeals resulting from this notification.

The modified base flood elevations are not listed for each community in this notice. However, this rule includes the address of the Chief Executive Officer of the community where the modified base flood elevation determinations are available for inspection.

The modifications are made pursuant to section 206 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are in accordance with the National Flood Insurance Act of 1968, 42 U.S.C. 4001 *et seq.*, and with 44 CFR part 65.

For rating purposes, the currently effective community number is shown and must be used for all new policies and renewals.

The modified base flood elevations are the basis for the floodplain management measures that the community is required to either adopt or to show evidence of being already in effect in order to qualify or to remain qualified for participation in the National Flood Insurance Program.

These modified elevations, together with the floodplain management criteria required by 44 CFR 60.3, are the

minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by other Federal, state or regional entities.

These modified elevations are used to meet the floodplain management requirements of the NFIP and are also used to calculate the appropriate flood insurance premium rates for new buildings built after these elevations are made final, and for the contents in these buildings.

The changes in base flood elevations are in accordance with 44 CFR 65.4.

National Environmental Policy Act

This rule is categorically excluded from the requirements of 44 CFR Part 10, Environmental Consideration. No environmental impact assessment has been prepared.

Regulatory Flexibility Act

The Associate Director, Mitigation Directorate, certifies that this rule is exempt from the requirements of the Regulatory Flexibility Act because modified base flood elevations are required by the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are required to maintain community eligibility in the National Flood Insurance Program. No regulatory flexibility analysis has been prepared.