

(b) Copies of W-2's and Form 1099's; and

(c) Any other documentation necessary to substantiate your claim.

**§ 301-11.632 How should we compute the employee's ITRA?**

You should follow the procedures prescribed for the relocation income tax allowance, see § 302-11.7, § 302-11.8 and Appendices A, B, C, and D to part 302-11 of this title or as illustrated in § 301-11.535.

**§ 301-11.633 Are tax penalty and interest payments reimbursable?**

No. The reimbursement of penalty and/or interest payments assessed by the IRS is limited by law to tax years 1993 and 1994 only.

**§ 301-11.634 What tax tables should we use to calculate the amount of allowable reimbursement?**

The tax tables for the year the tax was incurred are to be used.

**§ 301-11.635 How should we calculate the ITRA?**

Use the documents prescribed in § 301-11.631 to calculate the ITRA as follows:

**FOR TAX YEAR 1995 AND THEREAFTER**

[MARRIED FILING JOINT RETURN]

	Original	Recalculated
1. Adjusted Gross Income (w/ travel reimbursement): .....	\$75,246	\$75,246
2. Subtract travel reimbursement: .....		(15,482)
3. Subtract personal exemptions and itemized or standard deductions .....	(12,689)	(12,689)
4. Adjusted taxable income .....	62,557	47,075
5. Tax liability on adjusted taxable income:		
a. Federal (28%) .....	17,516	*7,061
b. State, VA (5.75% tax bracket) .....	3,597	(15%)
c. Local: Not applicable .....	0	2,707
d. Total .....		0
6. Difference of total of column 1 minus total of column 2: Additional Taxes Incurred due to travel reimbursement—\$11,345	21,113	9,768
Total = ITRA—\$11,345**		

\*Adjusted taxable income places employee in lower tax bracket.

\*\*The ITRA reimbursement is taxable income for the year in which paid at the appropriate Federal, State and local income tax rates.

**§ 301-11.636 Is the ITRA reimbursement considered to be income to the employee?**

Yes. The ITRA reimbursement is considered taxable income in the year paid and is subject to tax withholding as any other income.

**§ 301-11.637 Are income taxes to be withheld from the ITRA?**

Yes, as determined by your internal tax withholding procedures established for your agency pursuant to IRS procedures.

**§ 301-11.638 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?**

Yes, if the employee mutually agrees in writing to the lump sum payment and understands that he/she is responsible for any income taxes without further reimbursement. See the illustration in § 301-11.627.

**§ 301-11.639 If the employee does not elect a lump sum payment, how is the tax on the ITRA reimbursement calculated?**

The tax on the tax reimbursement should be calculated using the Year 2

formulas developed for the relocation income tax allowance. (See § 302-11.8.)

**§ 301-11.640 How do we handle any excess payment?**

You must collect any excess payments, which includes issuing corrected W-2's or 1099's.

Dated: June 10, 1999.

**David J. Barram,**

*Administrator of General Services.*

[FR Doc. 99-15540 Filed 6-17-99; 8:45 am]

BILLING CODE 6820-34-P

**FEDERAL EMERGENCY MANAGEMENT AGENCY**

**44 CFR Part 65**

[Docket No. FEMA-7289]

**Changes in Flood Elevation Determinations**

**AGENCY:** Federal Emergency Management Agency, FEMA.

**ACTION:** Interim rule.

(a) Determine Federal, State and local marginal tax rates by using the procedures and the marginal tax tables established for the relocation income tax allowance in § 302-11.7, § 302-11.8 and Appendices A, B, C and D to part 302-11 of this title, or

(b) As calculated in the following illustration.

Example of calculating an employee's tax return using the marginal tax rate schedules in Appendix B to part 302-11 of this title:

**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.
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

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

Dated: June 9, 1999.

**Michael J. Armstrong,**

*Associate Director for Mitigation.*

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## FEDERAL EMERGENCY MANAGEMENT AGENCY

### 44 CFR Part 67

#### Final Flood Elevation Determinations

**AGENCY:** Federal Emergency Management Agency (FEMA).

**ACTION:** Final rule.

**SUMMARY:** Base (1% annual chance) flood elevations and modified base flood elevations are made final for the communities listed below. The base flood elevations and modified base

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

**EFFECTIVE DATES:** The date of issuance of the Flood Insurance Rate Map (FIRM) showing base flood elevations and modified base flood elevations for each community. This date may be obtained by contacting the office where the maps