

**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).*

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**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.