

| Source of flooding and location | #Depth in feet above ground. *Elevation in feet (NGVD) |
|---|---|
| <i>Municipio de Patillas:</i> Entire shoreline | *3.3 *2.4 |
| Rio Matilde | |
| Approximately 0.18 kilometer upstream of confluence with Caribbean Sea | *2.4 |
| At confluence of Rio Pastillo and Rio Canas | *11.7 |
| Rios Matilde, Pastillo, Portugues, Canos, Bucana | |
| <i>Caribbean Sea: De La Ciudad de Ponce:</i> Entire shoreline west of Rio Portugues | *3.4 *2.2 |
| Rio Pastillo | |
| At confluence with Rio Matilde | *11.7 |
| Approximately 0.13 kilometer upstream of Puerto Rico 132 bridge | *42.7 |
| Rio Piedras Basin | |
| <i>Atlantic Ocean and Bahia de San Juan: Municipio de San Juan:</i> Entire shoreline | *2.7 *2.1 |
| <i>Atlantic Ocean: Municipio de Carolina:</i> Entire shoreline | *2.4 |
| <i>Municipio de Guaynabo:</i> Entire shoreline | *2.7 *1.8 |
| Rio Yaquez Basin | |
| <i>Atlantic Ocean: Municipio de Mayagüez:</i> Entire shoreline | *3.0 *1.8 |
| Yauca | |
| <i>Caribbean Sea: Municipio de Yauca:</i> Entire shoreline | *3.2 |
| Maps available for inspection at the Puerto Rico Planning Board, Minillas Governmental Center, 12th Floor, North Building, De Diego Avenue, San Juan, Puerto Rico. | |
| WEST VIRGINIA | |
| Matewan (Town), Mingo County (FEMA Docket No. 7259) | |
| <i>Tug Fork:</i> At downstream corporate limits | *693 |
| Approximately 1,650 feet upstream of Norfolk and Western Railway | *699 |
| Maps available for inspection at the Town of Matewan Development Center, Main Street, Matewan, West Virginia. | |

(Catalog of Federal Domestic Assistance No. 83.100, "Flood Insurance.")
 Dated: January 4, 1999.
Michael J. Armstrong,
Associate Director for Mitigation.
 [FR Doc. 99-527 Filed 1-8-99; 8:45 am]
BILLING CODE 6718-04-P

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

48 CFR Part 1804

Revision to the NASA FAR Supplement Coverage on Information to the Internal Revenue Service

AGENCY: National Aeronautics and Space Administration (NASA).
ACTION: Final rule.

SUMMARY: This is a final rule amending the NASA FAR Supplement (NFS) to provide guidance to NASA employees about furnishing to payment offices the taxpayer identification numbers of NASA contractors. The guidance will simplify NASA's efforts in meeting requirements for reporting payment information to the Internal Revenue Service.

EFFECTIVE DATE: January 11, 1999.
FOR FURTHER INFORMATION CONTACT: Dave Beck, NASA, Office of Procurement, Contract Management Division (Code HK), (202) 358-0482.
SUPPLEMENTARY INFORMATION:

Background
 FAR 4.203 and subpart 4.9 have requirements for collecting Taxpayer Identification Numbers (TIN's) and providing the TIN's to the payment office. Payment offices use the TIN's to meet requirements for reporting information to the IRS using IRS Form 1099. Payment offices can also use the TIN's to meet requirements under the Debt Collection Improvement Act of 1996 to collect and report on any delinquent amounts arising out of the contractor's relationship with the Government.

Payment offices use IRS Form 1099 to report to the IRS payments for services. Payments for merchandise are exempt from the reporting requirement. However under this final rule, each NASA installation, that has its own employer identification number, may elect to report to the IRS the payments for merchandise. This optional reporting eliminates the need for the NASA installation to distinguish payments for merchandise from payments for services. This reporting does not change a taxpayer's obligation to record the

payments, regardless of type, as "gross receipts and sales" on tax forms.
 This final rule makes one other change. Section 1804.203 is added to permit NASA installations to have their own procedures for distributing TIN's from the contracting office to the payment office, in place of using the last page of the contract as stated in FAR 4.203.

Impact

NASA certifies that this regulation will not have a significant economic impact on a substantial number of small business entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) because the rule does not change the obligation of small entities to report income on tax forms. This final rule does not impose any reporting or recordkeeping requirements subject to the Paperwork Reduction Act.

List of Subjects in 48 CFR Part 1804

Government procurement.
Tom Luedtke,
Acting Associate Administrator for Procurement.

Accordingly, 48 CFR Part 1804 is amended as follows:

1. The authority citation for 48 CFR Part 1804 continues to read as follows:
Authority: 42 U.S.C. 2473(c)(1).

PART 1804—ADMINISTRATIVE MATTERS

1804.203 [Added]
 2. Section 1804.203 is added to read as follows:

1804.203 Taxpayer identification information.
 Instead of using the last page of the contract to provide the information listed in FAR 4.203, NASA installations may allow contracting officers to use a different distribution method, such as annotating the cover page of the payment office copy of the contract.

Subpart 1804.9—[Added]
 3. Subpart 1804.9 is added to read as follows:

Subpart 1804.9—Taxpayer Identification Number Information

1804.904 Reporting payment information to the IRS.

Each NASA installation, that has its own employer identification number, may elect to report to the IRS payments under purchase orders and contracts for merchandise and other exempt bills.

[FR Doc. 99-438 Filed 1-8-99; 8:45 am]
BILLING CODE 7510-01-P