

APPENDIX B TO PART 302-17—STATE TAX TABLES FOR RIT ALLOWANCE—Continued  
STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2004

[The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302-17.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 2004. (The rates shown below are married filing jointly.) If the state has a specific single rate, it is shown. If an employee is in a different filing status, please see 2005 State Tax Handbook, CCH Inc.]

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. <sup>1 2</sup>				
State (or district)	\$20,000–\$24,999	\$25,000–\$49,999	\$50,000–\$74,999	\$75,000 & Over <sup>3</sup>
Wyoming .....	0	0	0	0

(The above table headings established by IRS.)

<sup>1</sup> Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

<sup>2</sup> If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302-17.8(e)(2)(ii).

<sup>3</sup> This is an estimate. For earnings over \$100,000, and for filing statuses other than those above, please consult actual tax tables. (See 2005 State Tax Handbook, CCH, Inc.)

<sup>4</sup> This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes.

<sup>5</sup> The income tax rate for Rhode Island is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-17.8(e)(2)(iii).

APPENDIX C TO PART 302-17—FEDERAL TAX TABLES FOR RIT ALLOWANCE—YEAR 2  
ESTIMATED RANGES OF WAGE AND SALARY INCOME CORRESPONDING TO FEDERAL STATUTORY MARGINAL INCOME TAX RATES BY FILING STATUS IN 2005

[The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in § 302-17.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1995, 1996, 1997, 1998, 1999, 2001, 2002, 2003, or 2004.]

Marginal tax rate percent	Single taxpayer		Head of household		Married filing jointly		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
	10 .....	\$8,712	\$16,201	\$15,989	\$26,630	\$23,519	\$37,568	\$10,897
15 .....	16,201	39,898	26,630	58,079	37,568	84,110	18,242	42,410
25 .....	39,898	85,748	58,079	125,252	84,110	150,301	42,410	76,165
28 .....	85,748	169,230	125,252	195,589	150,301	216,710	76,165	109,970
33 .....	169,230	348,318	195,589	360,009	216,710	360,571	109,970	182,419
35 .....	348,318	.....	360,009	.....	360,571	.....	182,419	.....

Appendix D to Part 302-17—  
[Amended]

■ 3. Amend the heading of Appendix D to part 302-17 by removing “2003” and adding “2004” in its place.

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DEPARTMENT OF HOMELAND SECURITY

Federal Emergency Management Agency

44 CFR Part 64

[Docket No. FEMA-7871]

Suspension of Community Eligibility

AGENCY: Federal Emergency Management Agency, Emergency Preparedness and Response Directorate, Department of Homeland Security.

ACTION: Final rule.

**SUMMARY:** This rule identifies communities, where the sale of flood insurance has been authorized under the National Flood Insurance Program (NFIP), that are scheduled for suspension on the effective dates listed within this rule because of noncompliance with the floodplain management requirements of the program. If the Federal Emergency Management Agency (FEMA) receives documentation that the community has adopted the required floodplain management measures prior to the effective suspension date given in this rule, the suspension will not occur and a notice of this will be provided by publication in the **Federal Register** on a subsequent date.

**EFFECTIVE DATES:** The effective date of each community’s scheduled suspension is the third date (“Susp.”) listed in the third column of the following tables.

**ADDRESSES:** If you wish to determine whether a particular community was suspended on the suspension date,

contact the appropriate FEMA Regional Office or the NFIP servicing contractor.

**FOR FURTHER INFORMATION CONTACT:** Michael M. Grimm, Mitigation Division, 500 C Street, SW., Room 412, Washington, DC 20472, (202) 646-2878.

**SUPPLEMENTARY INFORMATION:** The NFIP enables property owners to purchase flood insurance which is generally not otherwise available. In return, communities agree to adopt and administer local floodplain management aimed at protecting lives and new construction from future flooding. Section 1315 of the National Flood Insurance Act of 1968, as amended, 42 U.S.C. 4022, prohibits flood insurance coverage as authorized under the National Flood Insurance Program, 42 U.S.C. 4001 *et seq.*; unless an appropriate public body adopts adequate floodplain management measures with effective enforcement measures. The communities listed in this document no longer meet that statutory requirement for compliance with program regulations, 44 CFR part

59 *et seq.* Accordingly, the communities will be suspended on the effective date in the third column. As of that date, flood insurance will no longer be available in the community. However, some of these communities may adopt and submit the required documentation of legally enforceable floodplain management measures after this rule is published but prior to the actual suspension date. These communities will not be suspended and will continue their eligibility for the sale of insurance. A notice withdrawing the suspension of the communities will be published in the **Federal Register**.

In addition, the Federal Emergency Management Agency has identified the special flood hazard areas in these communities by publishing a Flood Insurance Rate Map (FIRM). The date of the FIRM if one has been published, is indicated in the fourth column of the table. No direct Federal financial assistance (except assistance pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act not in connection with a flood) may legally be provided for construction or acquisition of buildings in the identified special flood hazard area of communities not participating in the NFIP and identified for more than a year, on the Federal Emergency Management Agency's initial flood insurance map of the community as having flood-prone areas (section 202(a) of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4106(a), as amended). This prohibition against certain types of Federal

assistance becomes effective for the communities listed on the date shown in the last column. The Administrator finds that notice and public comment under 5 U.S.C. 553(b) are impracticable and unnecessary because communities listed in this final rule have been adequately notified.

Each community receives a 6-month, 90-day, and 30-day notification letter addressed to the Chief Executive Officer that the community will be suspended unless the required floodplain management measures are met prior to the effective suspension date. Since these notifications have been made, this final rule may take effect within less than 30 days.

**National Environmental Policy Act.** This rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Considerations. No environmental impact assessment has been prepared.

**Regulatory Flexibility Act.** The Administrator has determined that this rule is exempt from the requirements of the Regulatory Flexibility Act because the National Flood Insurance Act of 1968, as amended, 42 U.S.C. 4022, prohibits flood insurance coverage unless an appropriate public body adopts adequate floodplain management measures with effective enforcement measures. The communities listed no longer comply with the statutory requirements, and after the effective date, flood insurance will no longer be available in the communities unless they take remedial action.

**Regulatory Classification.** This final 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.

**Paperwork Reduction Act.** This rule does not involve any collection of information for purposes of the Paperwork Reduction Act, 44 U.S.C. 3501 *et seq.*

**Executive Order 12612, Federalism.** This rule involves no policies that have federalism implications under Executive Order 12612, Federalism, October 26, 1987, 3 CFR, 1987 Comp.; p. 252.

**Executive Order 12778, Civil Justice Reform.** This rule meets the applicable standards of section 2(b)(2) of Executive Order 12778, October 25, 1991, 56 FR 55195, 3 CFR, 1991 Comp.; p. 309.

**List of Subjects in 44 CFR Part 64**

Flood insurance, Floodplains.

■ Accordingly, 44 CFR part 64 is amended as follows:

**PART 64—[AMENDED]**

■ 1. The authority citation for part 64 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.

**§ 64.6 [Amended]**

■ 2. The tables published under the authority of § 64.6 are amended as follows:

State and location	Community No.	Effective date authorization/cancellation of sale of flood insurance in community	Current effective map date	Date certain Federal assistance no longer available in special flood hazard areas
<b>Region IV</b>				
Kentucky: Magoffin County, Unicorporated Areas	210158	December 18, 1978, Emerg; March 4, 1986, Reg; March 16, 2005, Susp.	March 16, 2005	March 16, 2005.
Salyersville, City of, Magoffin County ...	210159	July 8, 1975, Emerg; October 15, 1985, Reg; March 16, 2005, Susp.	.....do* .....	Do.*

\*-do--Ditto.  
Code for reading third column: Emerg.-Emergency; Reg.-Regular; Susp.-Suspension.

**David I. Maurstad,**  
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*Emergency Preparedness and Response*  
*Directorate.*  
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**FEDERAL COMMUNICATIONS COMMISSION**

**47 CFR Chapter I**

[CC Docket No. 02-53, FCC 05-32]

**Presubscribed Interexchange Carrier Charges**

**AGENCY:** Federal Communications Commission.

**ACTION:** Final rule.

**SUMMARY:** This document revises the Commission's presubscribed interexchange carrier (PIC)-change charge policies. PIC-change charges are federally-tariffed charges imposed by incumbent local exchange carriers on end-user subscribers when these subscribers change their long distance carriers. The report and order requires incumbent local exchange carriers to