[Docket No: FI-635]

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

Status of Participating Communities

● Purpose. The purpose of this notice is to list those communities wherein the sale of flood insurance is authorized under the National Flood Insurance Program (42 U.S.C. 4001–4128). ●

Insurance policies can be obtained from any licensed property insurance agent or broker serving the eligible community, or from the National Flood Insurers Association servicing company for the state (addresses are published at 39 FR 26186–93). A list of servicing companies is also available from the Federal Insurance Administration (FIA), HUD, 451 Seventh Street, SW., Washington, D.C. 20410.

The Flood Disaster Protection Act of 1973 requires the purchase of flood insurance as a condition of receiving any form of Federal or Federally related financial assistance for acquisition of construction purposes in a flood plain area having special hazards within any community identified by the Secretary of Housing and Urban Development.

The requirement applies to all identified special flood hazard areas within the United States, and no such financial assistance can legally be provided for acquisition or construction in these areas unless the community has entered the program. Accordingly, for communities listed under this Part no such restriction exists, although insurance, if required, must be purchased.

The Federal Insurance Administrator finds that delayed effective dates would be contrary to the public interest. The Administrator also finds that notice and public procedure under 5 U.S.C. 553(b) are impracticable and unnecessary.

Section 1914.4 of Part 1914 of Subchapter B of Chapter X of Title 24 of the Code of Federal Regulations is amended by adding in alphabetical sequence new entries to the table. In each entry, a complete chronology of effective dates appears for each listed community. The date that appears in the fourth column of the table is provided in order to designate the effective date of the authorization of the sale of flood insurance in the area under the emergency or the regular flood insurance program. These dates serve notice only for the purposes of granting relief, and not for the application of sanctions, within the meaning of 5 U.S.C. § 551. The entry reads as follows:

§ 1914.4 List of eligible communities.

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
*	*	*	*	*	*	*
Alabama	Marengo	Unincorporated areas	July 21, 1975, emergency			
Arkansas	Sevier	Gillham, city of	do	Feb. 21, 1975		
Illinois	Saline	Eldorado, city of	do	Feb. 22, 1974		
Do	Ogle	Byron, city of	do	May 10, 1974		
Do	Cook	Hillside, village of	do	May 3, 1974		
Do	Ogle	Forreston, village of	do	June 7, 1974		
Do	Lake	Round Lake Park, village of	do	Apr. 5, 1974		
Do	Jo Daviess	Hanover, village of	do	do		
Do	Cook	Dixmoor, village of	do	do		
Indiana	Grant	Fairmount, town of	do	May 24, 1974		
Do	do	Gas City, city of	do	July 19, 1974		
Iowa	Butler	Dumont, city of	do	May 24, 1974		
Kansas	Jefferson	McLouth, city of	do	Mar. 22, 1974		
Do	Mitchell	Beloit, city of	do	Dec. 7, 1973		
Do	Ellsworth	Ellsworth, city of	do	Dec. 28, 1973		
Do	Wilson	Fredonia, city of	do	Jan. 23, 1974		
Kentucky	Webster	Providence, city of	do	Feb. 1, 1974		
Do	Wolfe	Campton, city of	do	May 17, 1974		
Do	Breathitt	Jackson, city of	do	do		
Do	Boyle	Perryville, city of	do	Aug. 9, 1974		
Do	Nelson	Unincorporated areas	do	Oct. 18, 1974		
Louisiana	Rapids	LeCompte, town of	do	May 17, 1974		
Massachusetts	Barnstable	Brewster, town of	do	Mar. 15, 1974		
Missouri	Jasper	Carthage, city of	do	do		
New Hampshire	Merrimack	Franklin, city of	do	Mar. 8, 1974		
New Jersey	Bergen	Little Ferry, borough of	do	Dec. 28, 1973		
Do	Cumberland	Lawrence, township of	do	Oct. 18, 1974		
New York	Tioga	Candor, village of	do	May 31, 1974		
Do	Ulster	Kingston, town of	do	Oct. 20, 1974		
Do	Cayuga	Niles, town of	do	Aug. 9, 1974		
Do	Orange	Harriman, village of	do	Mar. 8, 1974		
Ohio	Mercer	Rockford, village of	do	Apr. 12, 1974		
Oregon	Douglas	Yoncalla, city of	do	Apr. 5, 1974		
South Carolina	Marion	Nichols, town of	do	June 21, 1974		
Texas	Menard	Menard, city of	do	June 28, 1974		
Do	Brooks	Unincorporated areas	do			
Do	Burleson	Somerville, city of	do	May 3, 1974		
Do	Jim Wells	Unincorporated area	do			
Do	Collingsworth	Wellington, city of	do	June 21, 1974		
Do	Martin	Stanton, city of	do	Jan. 16, 1974		
Do	Fort Bend	Rosenberg, city of	do	June 28, 1974		
Do	Randall	Lake Tanglewood, village of	do			
Do	Culbertson	Van Horn, town of	do	May 10, 1974		
Do	Hamilton	Hamilton, city of	do			
Vermont	Caledonia	Groton, town of	do	Aug 9, 1974		
Do	Essex	Canaan, town of	do			
Do	Washington	Waterbury, town of	do	June 28, 1974		
Do	Franklin	Enosburg Falls, village of	do	Apr. 5, 1974		
Virginia	Southampton	Branchville, town of	do			
Washington	Klickitat	Bingen, town of	do	June 7, 1974		
Wisconsin	Marquette	Neshkoro, village of	do	Aug. 26, 1974		
Do	Marinette	Unincorporated areas	do			
Do	Shawano	Bowler, village of	do	Nov. 30, 1973		
Do	Dunn	Colfax, village of	do	June 28, 1974		
Do	Dodge	Kekoskee, village of	do	Jan. 23, 1974		
Do	Waukesha	Merton, village of	do	Dec. 28, 1973		
Do	Dodge	Mayville, city of	do	Nov. 30, 1973		

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968); effective Jan. 28, 1969 (33 FR 17804, Nov. 28, 1968), as amended, 42 U.S.C. 4001–4128; and Secretary's delegation of authority to Federal Insurance Administrator, 34 FR 2680, Feb. 27, 1969) as amended 39 FR 2787, Jan. 24, 1974.

Issued: July 11, 1975.

FRANCIS V. REILLY,
Acting Federal Insurance Administrator.

[FR Doc.75-19084 Filed 7-23-75;8:45 am]

[Docket No. FI-634]

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

Status of Participating Communities

● Purpose. The purpose of this notice is to list those communities wherein the sale of flood insurance is authorized under the National Flood Insurance Program (42 U.S.C. 4001–4128). ●

Insurance policies can be obtained from any licensed property insurance agent or broker serving the eligible community, or from the National Flood Insurers Association servicing company for the state (addresses are published at 39 FR 26186–93). A list of servicing companies is also available from the Federal Insurance Administration (FIA), HUD, 451 Seventh Street, SW., Washington, D.C. 20410.

The Flood Disaster Protection Act of 1973 requires the purchase of flood insurance as a condition of receiving any form of Federal or Federally related financial assistance for acquisition or construction purposes in a flood plain area having special hazards within any community identified by the Secretary of Housing and Urban Development.

The requirement applies to all identified special flood hazard areas within the United States, and no such financial assistance can legally be provided for acquisition or construction in these areas unless the community has entered the program. Accordingly, for communities listed under this Part no such restriction exists, although insurance, if required, must be purchased.

The Federal Insurance Administrator finds that delayed effective dates would be contrary to the public interest. The Administrator also finds that notice and public procedure under 5 U.S.C. 553(b) are impracticable and unnecessary.

Section 1914.4 of Part 1914 of Subchapter B of Chapter X of Title 24 of the Code of Federal Regulations is amended by adding in alphabetical sequence new entries to the table. In each entry, a complete chronology of effective dates appears for each listed community. The date that appears in the fourth column of the table is provided in order to designate the effective date of the authorization of the sale of flood insurance in the area under the emergency or the regular flood insurance program. These dates serve notice only for the purposes of granting relief, and not for the application of sanctions, within the meaning of 5 U.S.C. § 551. The entry reads as follows:

§ 1914.4 List of eligible communities.

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
*	*	*	*	*	*	*
California	Los Angeles	Cerritos, City of	July 18, 1975, emergency	June 28, 1974		
Colorado	Ouray	Unincorporated areas	do			
Connecticut	Windham	Putnam, city of	do	Sept. 6, 1974		
Illinois	Richland	Olney, city of	do	Feb. 22, 1974		
Do	Clark	Marshall, city of	do	June 14, 1974		
Do	Macoupin	Staunton, city of	do	May 17, 1974		
Iowa	Shelby	Earling, town of	do	May 3, 1974		
Maine		Land Use Regulation Commission Includes.	do			
Do	Somerset	T08 R17 WELS, township of.	do			
Do	do	T09 R16 WELS, township of	do			
Do	do	T09 R17 WELS, township of	do			
Do	do	T09 R18 WELS, township of	do			
Do	do	T10 R16 WELS, township of	do			
Do	Piscataquis	T10 R12 WELS, township of	do			
Do	Aroostook	T14 R12 WELS, township of	do			
Do	do	T14 R13 WELS, township of	do			
Do	do	T14 R14 WELS, township of	do			
Do	do	T14 R15 WELS, township of	do			
Do	do	T15 R05 WELS, township of	do			
Do	do	T15 R08 WELS, township of.	do			
Do	do	T15 R09 WELS, township of.	do			
Do	do	T15 R10 WELS, township of.	do			
Do	do	T15 R11 WELS, township of.	do			
Do	do	T15 R12 WELS, township of.	do			
Do	do	T15 R13 WELS, township of.	do			
Do	do	T15 R14 WELS, township of.	do			
Do	do	T15 R15 WELS, township of.	do			
Do	do	T16 R05 WELS, township of.	do			
Do	do	T16 R06 WELS, township of.	do			
Do	do	T16 R08 WELS, township of.	do			
Do	do	T16 R09 WELS, township of.	do			
Do	do	T16 R13 WELS, township of.	do			
Do	do	T16 R14 WELS, township of.	do			
Do	do	T17 R03 WELS, township of.	do			
Do	do	T17 R12 WELS, township of.	do			
Do	do	T17 R13 WELS, township of.	do			
Do	do	T17 R14 WELS, township of.	do			
Do	do	T18 R10 WELS, township of	do			
Do	do	T18 R11 WELS, township of	do			
Do	do	T18 R12 WELS, township of	do			
Do	do	T18 R13 WELS, township of	do			
Do	do	T19 R11 WELS, township of	do			
Do	do	T19 R12 WELS, township of				
Do	Piscataquis	T10 R13 WELS, township of	do			
Do	do	T10 R14 WELS, township of	do			
Do	do	T10 R15 WELS, township of	do			
Do	Aroostook	T14 R08 WELS, township of	do			
Do	do	T14 R09 WELS, township of	do			
Do	do	T14 R10 WELS, township of	do			
Do	do	T14 R11 WELS, township of	do			

State	County	Location	Effective date of authorization of sale of flood insurance for area	Hazard area identified	State map repository	Local map repository
Massachusetts	Hampden	Holland, town of	do	June 7, 1974		
Do	Middlesex	Lexington, town of	do	June 28, 1974		
Michigan	Eaton	Grand Ledge, city of	do	May 17, 1974		
Do	Allegan	Plainwell, city of	do	do		
Minnesota	Hennepin	Medina, city of	do	June 28, 1974		
Do	Pope	Glenwood, city of	do	Mar. 29, 1974		
Do	Meeker	Litchfield, city of	do	Apr. 12, 1974		
Mississippi	Pike	McComb, city of	do	Apr. 11, 1975		
Missouri	St. Louis	Breckenridge Hills, village of	do			
Do	Iron	Ironton, city of	do	Feb. 14, 1975		
Do	St. Louis	Kinlock, city of	do	Jan. 9, 1974		
Montana	Madison	Twin Bridges, town of	do	Mar. 29, 1974		
Nebraska	Saunders	Yutan, village of	do			
Do	do	Ceresco, village of	do	Nov. 8, 1974		
Do	Hitchcock	Culbertson, village of	do	May 10, 1974		
Nevada	Washoe	Sparks, city of	do	Feb. 8, 1974 June 27, 1975		
New Hampshire	Grafton	Thornton, town of	do	June 28, 1974		
Do	Coos	Colebrook, town of	do	July 26, 1974		
New York	Erie	Newstead, town of	do	Apr. 21, 1974		
Do	Yates and Ontario.	Rushville, village of	do	June 28, 1974		
Do	Delaware	Sidney, village of	do	Feb. 8, 1974		
Do	Erie	Marilla, town of	do	May 17, 1974		
Do	Montgomery	Mohawk, town of	do	Feb. 15, 1974		
Do	Cayuga	Moravia, village of	do	May 3, 1974		
Ohio	Perry	Corning, village of	do	May 10, 1974		
Do	Hamilton	Indian Hill, city of	do	June 28, 1974		
Do	Athens	Glouster, village of	do	May 17, 1974		
Oklahoma	McClain	Newcastle, town of	do	June 7, 1974		
Oregon	Lincoln	Yachats, city of	do	Nov. 1, 1974		
Pennsylvania	Berks	Lower Heidelberg, township of.	do	Nov. 8, 1974		
Do	do	Boyertown, borough of	do	Dec. 28, 1973		
Do	Erie	Girard, borough of	do	Dec. 27, 1974		
South Carolina	Anderson	Williamston, town of	do	May 31, 1974		
Texas	Jim Wells	Premont, city of	do	June 28, 1974		
Do	do	Orange Grove, city of	do	May 3, 1974		
Utah	Cache	Wellsville, city of	do	June 21, 1974		
Vermont	Lamoille	Wolcott, town of	do	June 28, 1974		
Virginia	Rockingham	Mount Crawford, town of	do	Aug. 16, 1974		
Washington	Grant	Ephrata, city of	do	May 31, 1974		
West Virginia	McDowell	Unincorporated areas	do	Jan. 10, 1975		
Wisconsin	Monroe	Wyeville, village of	do	Aug. 23, 1974		
Do	Polk	St. Croix Falls, city of	do	May 24, 1974		
Do	Rusk	Sheldon, village of	do	Aug. 2, 1974		
Do	Waukesha	Lannon, village of	do	Dec. 28, 1973		
Do	Juneau	Wonewoc, village of	do	Dec. 7, 1973		

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968); effective Jan. 28, 1969 (33 FR 17804, Nov. 28, 1968), as amended, 42 U.S.C. 4001-4128; and Secretary's delegation of authority to Federal Insurance Administrator, 34 FR 2680, Feb. 27, 1969) as amended 39 FR 2787, Jan. 24, 1974.

Issued: July 10, 1975.

FRANCIS V. REILLY,
Acting Federal Insurance Administrator.

[FR Doc.75-19085 Filed 7-23-75;8:45 am]

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

SUBCHAPTER A—INCOME TAX

[T.D. 7372]

PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

Taxation as Self-Employment Income of Fees Received by Certain Officers of States and Political Subdivisions

By a notice of proposed rule making appearing in the FEDERAL REGISTER for Friday, December 20, 1974 (39 FR 44032), amendments to the Income Tax Regulations (26 CFR Part 1) were proposed in order to conform such regulations to the provisions of section 122(b) of the Social Security Amendments of 1967 (81 Stat. 843). After consideration of the comments submitted thereon, the proposed amendments to the regulations are adopted by this document as proposed.

Section 122(b) provided that, effective with respect to fees received after 1967, the performance of the functions of a public office of a State or its political subdivision which are compensated solely on a fee basis and which are not covered by social security under an agreement entered into by the State and the Secretary of Health, Education, and Welfare pursuant to provisions of the Social Security Act are subject to self-employment tax.

A notice of proposed rule making designed to conform the regulations to changes made by section 122(b) was first published in the FEDERAL REGISTER for July 3, 1973 (38 FR 17727). A provision contained in that notice required that fee-basis public officials be "employees" as that term is defined in the Federal Insurance Contributions Act (FICA). That provision was revised in the notice of proposed rule making published on December 20, 1974, in order to reflect congressional intent to cover certain public officers who are employees within the meaning of section 218 of the Social Security Act but are not employees under the FICA definition, such as magistrates and justices of the peace.

ADOPTION OF AMENDMENTS TO THE REGULATIONS

On July 3, 1973, a notice of proposed rule making with respect to the Income Tax Regulations (26 CFR Part 1) under section 1402(c) of the Internal Revenue Code of 1954 to conform such regulations to section 122(b) of the Social Security Amendments of 1967 (81 Stat. 843) was published in the FEDERAL REGISTER (38 FR 17727). On December 20, 1974, a revised notice of proposed rule making was published in the FEDERAL REGISTER (39 FR 44032). After consideration of the comments submitted regarding the revised proposed rule, the amendment of the Income Tax Regulations under section 1402(c) is hereby adopted as proposed by the revised notice.

(Sec. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).)

[SEAL] DONALD C. ALEXANDER,
Commissioner of Internal Revenue.

Approved: July 17, 1975.

FREDERIC W. HICKMAN,
Assistant Secretary of the Treasury.

§ 1.1402(c)-2 Public office.

(a) *In general.* * * *

(2) *Fee basis public officials*—(i) *In general.* If an individual receives fees after 1967 for the performance of the

functions of a public office of a State or a political subdivision thereof for which he is compensated solely on a fee basis, and if the service performed in such office is eligible for (but is not made the subject of) an agreement between the State and the Secretary of Health, Education, and Welfare pursuant to section 218 of the Social Security Act to extend social security coverage thereto, the service for which such fees are received constitutes a trade or business within the meaning of section 1402(c) and § 1.1402(c)-1. If an individual performs service for a State or a political subdivision thereof in any period in more than one position, each position is treated separately for purposes of the preceding sentence. See also paragraph (f) of § 1.1402(c)-3 relating to the performance of service by an individual as an employee of a State or a political subdivision thereof in a position compensated solely on a fee basis.

(ii) *Election with respect to fees received in 1968.* (A) Any individual who in 1968 receives fees for service performed by him with respect to the functions of a public office of a State or a political subdivision thereof in any period in which the functions are performed in a position compensated solely on a fee basis may elect, if the performance of the service for which such fees are received constitutes a trade or business pursuant to the provisions of subdivision (i) of this subparagraph, to have such performance of service treated as excluded from the term "trade or business" for the purpose of the tax on self-employment income, pursuant to the provisions of section 122(c)(2) of the Social Security Amendments of 1967 (as quoted in § 1.1402(c)). Such election shall not be limited to service to which the fees received in 1968 are attributable but must also be applicable to service (if any) in subsequent years which, except for the election, would constitute a trade or business pursuant to the provisions of subdivision (i) of this subparagraph. An election made pursuant to the provisions of this subparagraph is irrevocable.

(B) The election referred to in subdivision (ii)(A) of this subparagraph shall be made by filing a certificate of election of exemption (Form 4415) on or before the due date of the income tax return (see section 6072), including any extension thereof (see section 6081), for the taxable year of the individual making the election which begins in 1968. The certificate of election of exemption shall be filed with an internal revenue office in accordance with the instructions on the certificate.

(b) *Meaning of public office.* The term "public office" includes any elective or appointive office of the United States or any possession thereof, of the District of Columbia, of a State or its political subdivisions, or a wholly-owned instrumentality of any one or more of the foregoing. For example, the President, the Vice President, a governor, a mayor, the Secretary of State, a member of Congress, a State representative, a county commissioner, a judge, a justice of the peace, a county or city attorney, a marshal, a sheriff, a constable, a registrar of deeds, or a notary public performs the functions of a public office. (However, the service of a notary public could not be made the subject of a section 218 agreement under the Social Security Act because notaries are not "employees" within the meaning of that section. Accordingly, such service does not constitute a trade or business.)

[FR Doc.75-19206 Filed 7-23-75;8:45 am]

SUBCHAPTER C—EMPLOYMENT TAXES

[T.D. 7374]

PART 31—EMPLOYMENT TAXES; APPLICABLE ON AND AFTER JANUARY 1, 1955

SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

PART 301—PROCEDURE AND ADMINISTRATION

Amendment of Employment Tax Regulations and Regulations on Procedure and Administration

By a notice of proposed rule making appearing in the FEDERAL REGISTER for January 21, 1975 (40 FR 3299), amendments to the Employment Tax Regulations (26 CFR Part 31) and the Regulations on Procedure and Administration (26 CFR Part 301) were proposed in order to conform such regulations to the provisions of section 123(b), 502 (a) and (c), and 504 (a) and (b) of the Social Security Amendments of 1967 (81 Stat. 845, 934, 935), sections 203(b) and 204 of the Act of March 17, 1971 (Pub. L. 92-5, 85 Stat. 11), sections 203 (b) and 204 (a) and (b) of the Act of July 1, 1972 (Pub. L. 92-336, 86 Stat. 419, 421), sections 135 (a) and (b), 144(c), and 293 of the Social Security Amendments of 1972 (86 Stat. 1362, 1370, 1459), section 203 (b) and (d) of the Act of July 9, 1973 (Pub. L. 93-66, 87 Stat. 153), and sections 5 (b), (d), and (f) and 6 (a) and (b) of the Act of December 31, 1973 (Pub. L. 93-233, 87 Stat. 954, 955). The amendments do not conform the regulations to the change made by section 502 of the Act of October 16, 1974 (Pub. L. 93-445, 88 Stat. 1359).

After consideration of all such relevant matter as was presented by interested persons, the amendments of the regulations are adopted by this document as proposed, except that proposed paragraphs (f) and (g) of § 31.6051-1 are redesignated as paragraphs (g) and (h) in view of the promulgation of new paragraph (f) by TD 7351 (which appeared in the FEDERAL REGISTER for April 17, 1975 (40 FR 17144)).

Several of the above statutory amendments revised the tax rates under the Federal Insurance Contributions Act, and several of the amendments revised the amount of the earnings base which is subject to the tax. For taxable years beginning after 1974, the taxable earnings base may be increased by the Secretary of the Department of Health, Education, and Welfare (HEW) under section 230 of the Social Security Act if he provides a cost-of-living increase in benefits under section 215(i) of the Act. By a notice which was published in the FEDERAL REGISTER for October 31, 1974, the Secretary of HEW determined and announced that the earnings base with respect to remuneration paid in taxable years beginning in 1975 shall be $14,100.

The Social Security Amendments of 1967 added an exclusion from "wages" for purposes of the Federal Insurance Contributions Act and the Federal Unemployment Tax Act for certain deferred compensation payments. This provision provides that the term "wages" does not include any payment or series of payments by an employer to an employee or any of his dependents which is paid (1) upon or after the termination of an employee's employment relationship because of the retirement or death of the employee, and (2) under a plan established by the employer which makes provision for his employees generally or a class or classes of his employees, or for such employees or class or classes of such employees and their dependents. In the case of payments made upon or after termination of employment because of retirement, the exclusion applies only if the retirement is for disability or after attaining an age specified in the plan. Furthermore, payments which would have been paid if the employment relationship had not been so terminated are not excluded.

The 1967 Amendments amended the Internal Revenue Code of 1954 to extend Federal Insurance Contributions Act coverage to domestic employment performed in an employer-employee relationship by a parent for his son or daughter where there is a need for the parent to perform such work. Such employment is covered if the employer has living in his home a son or daughter (including an adopted child or stepchild) who is under age 18 or whose mental or physical condition requires the personal care and supervision of an adult for at least 4 continuous weeks in the quarter, and the employer either is widowed or divorced (and has not remarried) or has a spouse living in the home who, because of a mental or physical condition, is incapable of caring for the child for at least 4 continuous weeks in the quarter.

The 1967 Amendments also provided a credit or refund, under certain circumstances, in respect of the hospital insurance tax in the case of a railroad employee or employee representative subject to tax under the Railroad Retirement Tax Act who has other employment or is self-employed and is therefore also subject to the social security tax. The purpose of this change was to prevent the imposition of a double tax burden on an individual with respect to hospital insurance.

The 1967 Amendments also amended the Internal Revenue Code of 1954 to require railroad employers to furnish employees with statements showing the total amount of compensation on which railroad retirement employee tax was deducted and the amount of tax so de-