



FTA Motor Fuel Tax Section

Federation of Tax Administrators • 444 North Capitol Street, N.W., Washington, D.C. 20001 • 202-624-5890

TO: Uniformity Subcommittee Participants

FROM: Cindy Anders-Robb
Manager – Motor Fuel Tax

SUBJECT: **Uniformity Meetings**

DATE: November 22, 2011

The **January 2012** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Portsmouth, Virginia. The Subcommittees will meet all day **January 27, 2012**. The Main Uniformity meeting is scheduled for **January 28, 2012**. *(The meetings are on Friday and Saturday)* The meeting will be at the Renaissance Portsmouth. The special rate at the Renaissance is \$109.00 plus 13% tax. Make your reservations directly with the hotel by calling **(888) 839-1775 or (757) 673-3000**. Make certain to inform the hotel that you will be attending the “Federation of Tax Administrators” meeting to receive the special rate. The address of the hotel is 425 Water Street, Portsmouth, Virginia 23704. Please note that the cut-off date for the hotel reservation is **December 26, 2011**.

The **June 2012** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for San Antonio, Texas. The Subcommittees will meet all day **June 1, 2012**. The Main Uniformity meeting is scheduled for **June 2, 2012**. *(The meetings are on Friday and Saturday)* The meeting will be at the San Antonio Marriott Rivercenter. The special rate at the Marriott is \$106.00 plus 16.75% tax. Make your reservations directly with the hotel by calling **(800) 228-9290 or (210) 223-1000**. Make certain to inform the hotel that you will be attending the “Federation of Tax Administrators” meeting to receive the special rate. The address of the hotel is 101 Bowie Street, San Antonio, Texas 78205. Please note that the cut-off date for the hotel reservation is **May 9, 2012**.

The **October 2012** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Providence, Rhode Island. The Subcommittees will meet all day **October 26, 2012**. The Main Uniformity meeting is scheduled for **October 27, 2012**. *(The meetings are on Friday and Saturday)* The meeting will be at the Renaissance Providence Downtown. The special rate at the Renaissance is \$139.00 plus 13% tax. Make your reservations directly with the hotel by calling **(866) 630-0704 or (401) 919-5000**. Make certain to inform the hotel that you will be attending the “Federation of Tax Administrators” meeting to receive the special rate. The address of the hotel is 5 Avenue of the Arts, Providence, Rhode Island 02903. Please note that the cut-off date for the hotel reservation is **October 3, 2012**.

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Portsmouth, Virginia
January 27-28, 2012

Friday 8:00am – 5:00pm
January 27, 2012

Subcommittee

Room One

Room Two

8:00am – Noon
Electronic Commerce
Forms Management
**(Both subcommittees are
Meeting together in the morning)**

1:00pm – 5:00pm
Communication and Coordination
Compliance
**(Both subcommittees are
meeting together in the afternoon)**

1:00pm – 5:00pm
Electronic Commerce
(Technical Session)

Saturday 8:30 am to noon
January 28, 2012

FTA Full Uniformity Committee

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
 - Communication & Coordination
 - Compliance
 - E-Commerce
 - Forms Management
5. Canadian Update
6. Old Business
7. New Business
8. Next Meeting
9. Adjourn

1:00 pm to 5:00 pm
Subcommittee will continue to meet if necessary

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
San Antonio, Texas
June 1-2, 2012

Friday 8:00am – 5:00pm
June 1, 2012

Subcommittee

Room One

Room Two

8:00am – Noon
Electronic Commerce
Forms Management
**(Both subcommittees are
Meeting together in the morning)**

1:00pm – 5:00pm
Communication and Coordination
Compliance
**(Both subcommittees are
meeting together in the afternoon)**

1:00pm – 5:00pm
Electronic Commerce
(Technical Session)

Saturday 8:30 am to noon
June 2, 2012

FTA Full Uniformity Committee

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
 - Communication & Coordination
 - Compliance
 - E-Commerce
 - Forms Management
5. Canadian Update
6. Old Business
7. New Business
8. Next Meeting
9. Adjourn

1:00 pm to 5:00 pm
Subcommittee will continue to meet if necessary

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Providence, Rhode Island
October 26-27, 2012

Friday 8:00am – 5:00pm
October 26, 2012

Subcommittee

Room One

1:00pm – 5:00pm
Communication & Coordination
Compliance
**(Both subcommittees are
meeting together in the afternoon)**

Room Two

8:00am – Noon
Electronic Commerce
Forms Management
**(Both subcommittees are
meeting together in the morning)**

1:00pm – 5:00pm
Electronic Commerce
(Technical Session)

Saturday 9:00 am to noon
October 27, 2012

FTA Full Uniformity Committee

1. Introduction
2. Approval of minutes
3. Presentations
4. Subcommittee Reports and Recommendation
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
 - Communication & Coordination
 - Compliance
 - E-Commerce
 - Forms Management
5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

1:00 pm to 5:00 pm
Subcommittee will continue to meet if necessary

FTA MOTOR FUEL UNIFORMITY COMMITTEE
Charleston, West Virginia
September 17, 2011

Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Embassy Suites, Charleston, West Virginia, September 17, 2011. Sharon Gostovich (WY) Uniformity State Chair called the meeting to order. Thirty-four (34) were in attendance. (See attached list of attendees)

Minutes

The minutes of the April 2011 Uniformity Committee meeting in Oklahoma City, Oklahoma were approved.

Presentation

Rick Evans with Intellifuel gave a presentation on Electronic Fuel Movement System. Scott Louie with Chevron gave a presentation on prior period transactions.

Uniformity Chairs

State Co-Chair Sharon Gostovich – State of Wyoming
Industry Co-Chair Bob Donnellan – Global Companies

Subcommittee Chairs

Compliance Subcommittee

State Co-Chair Jeremy Neeck, State of Minnesota
Industry Co-Chair Rae Taki – Shell Oil

Communication and Coordination Subcommittee

State Co-Chair Christy Dixon – State of Oklahoma
Industry Co-Chair Debbie Compton, Exxon Mobil

Electronic Commerce Subcommittee

State Co-Chair Hal Lovell – State of California
Industry Co-Chair Gene Holland, ConocoPhillips

Forms Management Subcommittee

State Co-Chair Lee Gonzalez, State of Florida
Industry Co-Chair Scott Louie – Chevron

Subcommittee Reports

The **Compliance Subcommittee** Jeremy Neeck (MN) reported there were twenty-four (24) in attendance. The committee discussed:

Training Schedule for 2012

FTA is starting the planning on training for 2012.

Dyed Diesel Stats

The dyed fuel final statistics for 2010 along with first quarter and second quarter for 2011 were reviewed. The committee wants everyone to review their results for their State.

IRS Update

It was reported that ethanol credits will probably expire at the end of the year and Congress is trying to extend the biodiesel blenders credit and offer a credit for blender pumps at the retail stations.

Old Projects

Expanding the Dyed Fuel Stats report – the committee will be looking at adding type of vehicle and industry to this report.

Best Practices for “Virtual Audits” – white paper has been completed

Scanned documents v. original and their laws – States didn’t want to commit to one way or another, the committee decided to let each state handle this situation independently.

Sale of “off spec” military fuel – the committee discussed how the DMRS handles this for the military and it was suggested we table this until next meeting so we could get more information.

Airport “stale” fuel issued and taxation and sale of “off spec” military fuel
It was suggested that the committee look at a case that happened at Miami Dade Airport and find the results of that case and share it with the group at the next meeting.

Blending of E85 and non-oxy gas to make E10 – the committee discussed the issues that some states are having with blender pumps and that station owners are using E85 as a blending agent to get unique fuel blends instead of straight ethanol.

IRS laws on fuel used in Motorboats – it has been determined that all personal use of motor fuel used to propel motorboats should be taxable according to the IRS. Only off highway business use and commercial fishing are exempted from the federal motor fuel excise tax.

New Projects

Open discussion on:

MT request if any state is using a canned system for Dyed Fuel Enforcement tracking.

(See the minutes of this subcommittee for more details)

Approved by the Full Committee

Virtual Audits White Paper

Virtual Auditing

With states facing more and more budget restrictions and travel being one area that is being cut from their budgets, state auditing departments need to come up with innovative, constructive ways to continue to perform audits on Motor Fuel Accounts without the cost associated of traveling to the Taxpayers location.

What are Virtual Audits?

Virtual audits are paperless, electronic audits that are conducted without face to face interaction between government and industry. All data is exchanged in electronic formats such as MS Word, Excel, PDF files, text files and EDI files.

Benefits of Virtual Audits:

- Cost savings and efficiency – travel expenses, cost and storage of paper files, and postage
- Accessibility of data by all personnel within an organization – Audit, Appellate, Litigation, etc.

- Reduction of physical storage space
- Minimize the possibility of losing files
- Faster access to files and information
- No auditing standards, rules, or regulations that prevent use of paperless auditing systems
- Improved performance with consistent data capture and analysis
- Ability to link work papers and evidence directly to audit report
- Disaster recovery capabilities

Issues associated with virtual auditing:

- Audit review process may be more difficult
- Equipment needs such as scanners and monitors – budget issues, compatibility issues with different software types
- Storage capacity limits
- Getting electronic results to the taxpayer – secure email, secure mail box
- Fear of change – resistance to re-engineering of business processes
- Fear of technology
- Requires training and keeping abreast of software developments

What states need to address before performing virtual audits:

- Identify how long to retain records
- Identify when and how to back up files
- Uniform rules for naming and categorizing files
- Know the electronic recordkeeping requirements and professional standards of the IRS, other federal agencies, and state and local governments.
- Security systems to ensure authenticity, prevent manipulation of data, and improper access to confidential information
- Strong upper management commitment and resources for automation

The audit process:

When a state decides to begin virtual auditing, management and auditors need to develop procedures that can be followed to ensure all virtual audits are conducted on a consistent basis. The state would need to develop a list of expectations for the taxpayer that would provide, in advance, information on how the virtual audit process is going to work and what their responsibilities are during the audit. The list of expectations should include: what data is required from them, expectations of response time for both state and industry for all methods of communication, the scope of the audit, and back up phone numbers and email addresses.

When human interaction is eliminated in this type of auditing extra time and care needs to be dedicated to the taxpayer. This is an integral step as one-on-one communication and hands on training is lost during a virtual audit and these have been vital for on location field audits. All parties involved in the process need to make sure they understand each other completely, or they need to make sure that they are asking questions before specific topics are closed or communication has ended. This type of auditing can lead to longer audits and a lack of focus by both the taxing authority and industry on completion of the audit. Both parties need to be committed to completing the audit in a timely manner and keeping deadlines as they come due.

The **Forms Management Subcommittee** Lee Gonzalez (Florida) reported that this committee met with Electronic Commerce. There were thirty-four (34) in attendance with three (3) by phone. The subcommittee discussed the following:

Crosswalk (FTA and STCC Codes)

The team had a difficult time identifying reportable products from the STCC code list. The committee wants to talk with the National Railroad Association and ask for their assistance.

Renewable Fuels

The team reviewed existing schedule and product code structures and determined that the existing structures may not be robust enough to capture the number and diversity of future codes. The Tier system was introduced for discussion.

New Jersey Forms Review

The team reviewed SMF-10, including schedules and have identified areas that are not uniform and will contact NJ with their recommendations.

Terminal Operator (Gross Gallons)

It appears fuel arriving by rail and truck to a terminal may be in gross gallons. It was suggested to survey the terminal operators to identify scenarios where gross gallons might be used.

Product Codes Request

A request was made for additional product codes. The purpose of the request was two fold, first it was felt it would benefit taxing jurisdictions if they captured product codes at a more granular level and second, concern was expressed that product codes that are being used by industry but not recognized as a uniform product code by FTA.

(See the minutes of this subcommittee for more details)

The **Electronic Commerce Subcommittee** Hal Lovell (CA) reported there were ten (10) in attendance with one (1) by phone. The subcommittee discussed the following:

Impact of product code issues on EDI

Expansion of the product code may mean a new EDI version. The committee will continue to monitor this item.

Import/Export Data Exchange

It was discussed instead of using the standard flat file format many States are provide Excel filing. Excel provide sample files and a standard format be developed and encourage. The committee needs to start discussing an XML version.

(See the minutes of this subcommittee for more details)

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that twenty-four (24) were in attendance. The subcommittee discussed the following and the September 2011 *Uniformer* was passed out. (See minutes for the publication)

The Taxation-Diversion-Alternative Fuels Booklet has been completed and published
Native American Survey Update Booklet has been completed and published

Definitions that were approved:

Document/Bill of lading number
Manifest Number
Bill of lading

MOU Update

The draft MOU was approved and will be sent back to FTA for approval.

Buy/Sell Agreement

The committee is working on a section for the Model Legislation section of the Uniformity booklet.

(See the minutes of this subcommittee for more details)

Approved by the Full Committee

Definitions

Document/Bill of lading number – The identifying number from the manifest issued at the terminal or other storage facility when product is removed. In the case of pipeline, railcar, or vessel movements, enter the pipeline, railcar, or vessel (voyage) number.

Manifest number – see document/bill of lading number – also see shipping or transport document.

Bill of Lading – see document/bill of lading number – also see shipping or transport document.

Other Business

There was not old business.

New Business

Rich Callaway was introduced as the new Manager of the Fuel Tax Council. Rick replaces Mal Bruce who retired.

Everyone **THANK** Sharon Gostovich (WY) for the great job she did as the Uniformity State Co-Chair. Jeremy Neeck (MN) was appointed the new Uniformity State Co-Chair for the next two years and Cindy Mongold (KS) was appointed the State Co-Chair of the Compliance subcommittee.

Next Meeting

The next Uniformity Committee meeting is scheduled for January 27-28, 2012 – Portsmouth, VA

The meeting was adjourned.

FTA UNIFORMITY COMMITTEE
Charleston, West Virginia
16-Sep-11

Present?		State/Company	Phone	Fax	Email Address
	Albin, Michael	ACS Government Solutions	602-412-2011	602-254-4451	mike.albin@acs-inc.com
	Alderman, Donna	North Carolina Dept of Revenue	919-733-8214	919-733-8654	donna.alderman@dornrc.com
XX	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
	Anderson, Greg	ConocoPhillips Company	918-661-0612	918-661-1640	gregory.a.anderson@conocophillips.com
XX	Arndt, Doug	ND Tax Commission	701-328-2050		darndt@nd.gov
	Autry, Beth	Musket Corp/Love's Truck Stop	405-302-6522	405-463-3522	betha@loves.com
	Baldwin, Sarah	Husky Marketing & Supply Company	614-210-2326		sarah.baldwin@huskyenergy.com
XX	Benton, Linda	Kentucky Dept of Revenue	502-564-3853		linda.benton@ky.gov
XX	Bickle, Michelle	Shell Oil Company	713-241-9489		michelle.bickle@shell.com
	Bock, Maureen	OR Dept of Transportation	503-378-2934		maureen.bock@state.or.us
	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2690	225-219-2692	shirley.bonaccorso@la.gov
	Bowers, Kristin	Musket Corp/Love's Truck Stop	405-254-3408		kristinb@loves.com
	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387	603-271-6758	bryers@safety.state.nh.us
	Bullock, Traci	SC Department of Revenue	803-896-1748	803-896-1779	bulloct@sctax.org
	Burdick, Doug	Fuel Quest/ZyTax	850-294-0084		doug.burdick@Zytax.com
XX	Callaway, Rick	Canadian Fuel Tax Council	403-470-9531	780-644-5016	rick.callaway@fueltaxcouncil.com
	Cano, Martin	Texas Comptroller of Public Accounts	713-426-8288	713-863-9125	martin.cano@cpa.state.tx.us
XX	Cleary, Rosemary	CT Dept of Revenue	860-541-3226	860-541-7698	rosemary.cleary@po.state.ct.us
XX	Compton, Deborah	Exxon Mobil Corporation	713-431-2737	262-953-7483	deborah.compton@exxonmobil.com
	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849	512-475-0900	kirk.davenport@cpa.state.tx.us
	Dearie, Erin E	International-Matex Tank Terminals	504-619-2420		erindearie@imlt.com
XX	Dixon, Christy	Oklahoma Tax Commission	405-522-4197	405-522-2072	cdixon@oktax.state.ok.us
XX	Donnellan, Robert	Global Companies LLC	781-398-4354	781-398-9054	rdonnellan@globalp.com

FTA UNIFORMITY COMMITTEE
Charleston, West Virginia
16-Sep-11

Present?		State/Company	Phone	Fax	Email Address
	Dougherty, Michael	FHWA	202-366-9234	202-366-3297	michael.dougherty@dot.gov
	Drewry, Amy	Louis Dreyfus Commodities	816-218-2336	816-218-2392	amy.drewry@ldcom.com
	Dudek, Sabrina	NuStar Energy LP	210-918-3654	210-918-5466	sabrina.dudek@nustarenergy.com
	Engelken, David	Tank Management Service Inc	785-233-1414		david@tankmagmt.com
	Farish, Dan	Murphy Oil USA Inc	870-864-6466	870-881-6675	dan_farish@murphyoilcorp.com
XX	Feletto, Lou	CA Board of Equilization	916-323-9401		lou.feletto@boe.ca.gov
	Fitzgerald, Julian Sr.	North Carolina Dept of Revenue	919-733-8200	919-733-8654	julian.fitzgerald@dorn.com
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		scott.fitzgerald@iowa.gov
	Friedman, Vickie	CSX Transportation	904-63-5232	904-245-2566	vickie_friedman@csx.com
	Gast, Keith	MO Dept of Revenue	573-751-5902	573-522-1720	keith_gast@mail.dor.state.mo.us
XX	Gilson, Cheryl	FuelQuest	920-617-7626		cheryl.gilson@fuelquest.com
	Golden, Heather	Shell Oil Company	713-241-1919		heather.golden@shell.com
XX	Gonzalez, Lee	Florida Department of Revenue	850-488-7268		gonzalee@dor.state.fl.us
XX	Gostovich, Sharon	Wyoming Dept of Transportation	307-777-4774	307-777-4769	sharon.gostovich@dot.state.wy.us
XX	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	502-564-2906	michael.grammer@ky.gov
	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-524-2919	bgray@sinclairoil.com
	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	615-741-5319	rav.grigsby@state.tn.us
	Hales, Frank	Utah State Tax Commission	801-297-4638	801-297-4799	fhales@tax.state.ut.us
	Halubka, Tracy	MT Dept of Transportation	406-444-0806	406-444-6032	thalubka@mt.GOV
	Hennig, Drew	FuelQuest	210-643-1946		dhennig@fuelquest.com
	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	david.hernandez@valero.com
	Holland, Gene	ConocoPhillips	918-661-4035	918-661-7833	gene.p.holland@conocophillips.com
	Humphrey, Nick	Missouri Dept of Revenue	573-751-4689	573-526-3956	nick.humphrey@dor.mo.gov

FTA UNIFORMITY COMMITTEE
Charleston, West Virginia
16-Sep-11

Present?		State/Company	Phone	Fax	Email Address
XX	Ice, Wilda	West Virginia Dept of Tax & Revenue	304-558-8533	304-558-8526	wilda.b.ice@wv.gov
XX	Johnson, Bruce	WV State Tax Dept	304-558-8533	304-558-8526	bruce.a.johnson@wv.gov
XX	Johnson, Paul	WA Dept of Licensing	360-664-1844		pajohnson@dol.wa.gov
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	jkeel@colonialgroupinc.com
	Knoles, Trent	Illinois Dept of Revenue	217-785-2645	217-785-0692	trent.knoles@illinois.gov
	Kron, bill	Mississippi Tax Commission	601-923-7152	601-923-7168	bkron@mstc.state.ms.us
	Lagunas, Manuel	AZ DOT	602-712-7626		mlagunas@azdot.gov
	Legaspi-Seils, Melody	Alliance Energy LLC	203-315-7188	203-488-6069	mlegaspi-seils@allianceenergy.com
	Leichner, Marcia	Nebraska Department of Revenue	402-595-2013	402-595-1041	marcia.leichner@nebraska.gov
XX	Lenius, Tracy	Minnesota Department of Revenue	218-846-7437		tracy.lenius@state.mo.us
	Levasseur, Marc	Rhode Island Division of Taxation	401-222-2953	401-222-6314	mlevasseur@tax.state.ri.us
	Lietz, Dawn	Nevada Dept of Motor Vehicles	775-684-4626	775-684-4619	dlietz@dmv.state.nv.us
XX	Little, Rich	IRS	213-576-3837	213-576-3731	richard.a.little@irs.gov
XX	Louie, Scott	Chevron Corporation	925-827-6286	925-827-7267	scottlouie@chevron.com
	Love, John	Excise Tax Consulting	703-244-3485		johnlove25@gmail.com
XX	Lovell, Hal	California Board of Equalization	916-324-2301		hal.lovell@boe.ca.gov
XX	Lyon, Jonathan	FTA	202-624-5894		jonathan.lyon@taxadmin.org
	McClain, Shanda	Louisiana Dept of Revenue	225-219-2780	225-219-2759	shanda.mcclain@la.gov
	McInerney, Bill	WY Dept of Audit	307-777-6460	307-777-5642	bmcinerney@wyaudit.state.wy.us
	McInerney, Jessica	Cargill Incorporated	952-742-7095	952-742-6414	jessica-mcinerney@cargill.com
XX	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	edie.martin@kdor.ks.gov
	Martin, Wally	Exxon Mobil Corporation	713-431-2817	262-313-5249	wally.l.martin@exxonmobil.com
	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	roland.marr@illinois.gov

FTA UNIFORMITY COMMITTEE
Charleston, West Virginia
16-Sep-11

Present?		State/Company	Phone	Fax	Email Address
XX	Mattson-Grimm, Ray	ACS Government Solutions	608-661-0765	608-661-0724	ray.mattson-grimm@acs-inc.com
XX	Miller, Ron	R & L Consulting	920-342-0036		rwinfield46@yahoo.com
XX	Mongold, Cindy	Kansas Department of Revenue	785-296-7048	785-296-4993	cindy.mongold@kdor.ks.gov
XX	Neeck, Jeremy	Minnesota Department of Revenue	507-523-030	507-523-1030	jeremy.neeck@state.mn.us
	Nutter, Stephen	Virginia Dept of Motor Vehicles	804-367-1438	804-387-1342	stephen.nutter@dmv.virginia.gov
XX	Oliver, Jim	Kentucky Dept of Revenue	502-564-2935	502-564-2906	jim.oliver@ky.gov
	Padon, Jodi	Plains Marketing L.P.	713-646-4204	713-646-4216	jmpadon@paalp.com
	Papandrea, Marc	CT Dept of Revenue	860-541-3228	860-541-7698	marc.papandrea@po.state.ct.us
	Player, Carol	South Carolina Dept of Revenue	803-898-5911	803-898-5811	playerc@sctax.org
	Poepelman, Jodi	Husky Marketing & Supply Company	614-210-2312		jodi.poepelman@huskyenergy.com
	Reed, David	TX Comptroller of Public Accts	512-463-6056	512-475-0900	david.reed@cpa.state.tx.us
	Reinauer, Dean	Reinauer Transportation	718-816-8167 x 410	718-876-5183	deanr@reinauer.com
	Retz, David	Chevron Corporation	925-827-6395	925-827-7572	dret@chevrontexaco.com
XX	Rhoads, Ray	Kansas Department of Revenue	785-296-4011	785-296-8602	ray.rhoads@dkor.ks.gov
XX	Rhoads, Wayne	Mississippi Dept of Transportation	601-359-9759		wrhoads@mdot.state.ms.us
XX	Salazar, Marcos	Exxon Mobil Corporation	713-431-2871		marcos.e.salazar@exxonmobil.com
	Stein, Winston	BSWA	281-342-2646	281-342-3992	winston@bswa.com
	Steffens, Peter	Florida Department of Revenue	850-922-2674	850-922-8426	steffenp@dor.state.fl.us
XX	Takai, Rae	Shell Oil Products	713-241-2273	713-423-8414	rae.takai@shell.com
	Templin, Sharon	Shell Oil Company	713-241-2246	713-241-2162	sharon.templin@shell.com
	Thomas, Gerald	ARCO	213-486-2721	213-486-0760	Gthomas@mail.arco.com
	Thompson, John	Marathon Petroleum	419-421-2361	419-421-8420	jdthompson@marathonpetroleum.com
	Turner, Ashley	CSX Transportation	904-633-5230	904-245-2567	ashley_turner@csx.com

FTA UNIFORMITY COMMITTEE
 Charleston, West Virginia
 16-Sep-11

Present?	State/Company	Phone	Fax	Email Address	
XX	Ulm, Chuck	Comptroller of Maryland	410-260-7278	410-974-5564	culm@comp.state.md.us
	Werner, Carol	AZ DOT	480-712-4337		cwerner@azdot.gov
	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883	804-367-1123	Tammy.West@dmv.virginia.gov
	Whaley, Stan	Florida Department of Revenue	850-488-3532		whaleys@dor.state.fl.us
	Wissink, Darrell	Nebraska Department of Revenue	402-471-5812	402-471-5607	darrell.wissink@rev.ne.gov
	Zimmerman, Mark	AZ DOT	602-712-8381		mzimmerman@azdot.gov
	<u>IF YOU ARE NOT</u>	<u>ON THIS LIST. PLEASE</u>	<u>FILL OUT BEHIND</u>	<u>THE ORANGE</u>	<u>TAB</u>

**COMMUNICATION & COORDINATION SUBCOMMITTEE
TENTATIVE AGENDA – FRIDAY, JANUARY 27, 2012
PORTSMOUTH, VIRGINIA**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE SEPTEMBER 16, 2011 MEETING.
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – CINDY ANDERS-ROBB, FEDERATION OF TAX ADMINISTRATORS
4. BILL OF LADING PROJECT-WILDA ICE-STATE OF WEST VIRGINIA.
5. DISCUSS DRAFT OF MODEL LEGISLATION FOR BUY/SELL AGREEMENTS AND RENEWABLE FUELS ALONG WITH DIAGRAMS. GREG ANDERSON-CONOCO-PHILLIPS.
6. DISCUSS INFORMATION TO BE ADDED TO MODEL LEGISLATION CONCERNING EXTOL. EDIE MARTIN-STATE OF KANAS.
7. OLD BUSINESS
8. NEW BUSINESS
9. NEXT MEETING WILL BE IN OHIO-TO BE ANNOUNCED.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE
COMMUNICATION & COORDINATION SUBCOMMITTEE
CHARLESTON, WEST VIRGINIA
SEPTEMBER 16, 2011**

MINUTES

The Communication & Coordination Subcommittee met on Friday, September 16, 2011. State Co-Chair Christy Dixon and Industry Co-Chair, Deborah Compton conducted the meeting. The meeting was called to order at approximately 1:30 PM. There were 24 attendees present.

The minutes from the April 27, 2011 meeting were approved.

The latest edition of the Uniformer (September , 2011 copy) was distributed. The deadline for submission of articles to be included in the January, 2012 Uniformer is January 1, 2012.

General

The final 2011 Taxation, Alternative Fuels, Diversion Booklet was printed and available at this meeting and at the 2011 Motor Fuels Annual Meeting.

The following definitions were approved by the subcommittee and the full Uniformity Committee members:

Document/Bill of lading number – The identifying number from the manifest issued at the terminal or other storage facility when product is removed. In the case of pipeline, railcar, or vessel movements, enter the pipeline, railcar, or vessel (voyage) number.

Manifest number – see document/bill of lading number – also see shipping or transport document.

Bill of Lading – see document/bill of lading number –also see shipping or transport document.

There were no current definitions discussed at the meeting for any revisions.

Wilda Ice of West Virginia led a discussion of the information that she received from the states concerning statutes, rules, etc for items that are to be included on a manifest. She asked that the states that have not sent her the information to please do so. She will recompile the information in order for the subcommittee to decide what the next step is for this project. (White paper document, etc) at our next meeting in January, 2012.

The 2011 Native American Survey was updated and printed and was available at this meeting and at the 2011 Motor Fuel Annual Meeting.

Cindy Anders-Robb presented a MOU for the Motor Fuels Section for agency that administer Motor Fuel that are not Revenue Agencies. The subcommittee discussed the document and Cindy is going to talk with FTA in getting it signed by the agencies that administer Motor Fuel Taxes.

Greg Anderson with Conoco-Phillips was unable to attend; therefore, draft language to be put in the Model Legislation Section for Buy-Sell Agreements and something for Renewable Fuels along with some type of diagram is tabled until the next meeting in January, 2012.

A suggestion was made to put something in the Model Legislation concerning ExTol. Edie Martin, Kansas will draft something for the next meeting in January, 2012.

The next meeting will be on Friday, January 27, 2012 in Portsmouth, Virginia.

Christy Dixon, State Co-Chair, State of Oklahoma
Deborah Compton, Industry Co-Chair, Exxon/Mobil

COMPLIANCE SUB-COMMITTEE

AGENDA – January 27th, 2012

Portsmouth, VA

1. Welcome
2. Approval of Minutes from September meeting
3. Training Schedule Update
4. Dyed Fuel Stats: Jeremy Neeck
5. IRS Update: Rich Little
6. Old Business:
 - a. Presenting the new Dyed Fuel Stats report
 - b. Airport “stale” fuel issues and taxation
 - c. Sale of “off spec” military fuel
 - d. IRS laws on fuel used in Motorboats
7. New Business:
 - a. New projects to work on for 2012
 - b. Open discussion
8. Next Meeting April TBA, 2012 Columbus, OH

COMPLIANCE SUB-COMMITTEE

MINUTES – September 16, 2011

Charleston, WV

1. Welcome

24 were in attendance, 17 state representatives, 1 FTA, 1 IRS, and 6 Industry

2. Approval of Minutes from April meeting m/s/c

3. Training Schedule Update

There was no training provided by FTA in 2011. Cindy is going to be meeting with trainers in early 2012 to set up some training for 2012. Minnesota is interested in sponsoring a training class and Cindy would like to have a class offered in Savannah, GA.

4. Dyed Fuel Stats: Jeremy Neeck

Jeremy (MN) handed out dyed fuel stats for Qtr. 1 and 2, 2011 and year end results for 2010. The group reviewed the results and had a discussion on those results. Jeremy asked states to review their results and asked if a state is not reporting their results, to get a hold of the appropriate person in their state to submit their results.

5. IRS Update: Rich Little

Rich reported that ethanol credits will probably expire at the end of the year and congress is trying to extend the biodiesel blenders credit. Congress is trying to come up with a credit offering for the installation of blender pumps at retail locations and a possible credit for the production of cellulosic ethanol.

6. Old Business:

a. Expanding the Dyed Fuel Stats report

An article about dyed fuel enforcement was published in "The Uniformer" that talked about the expansion of the dyed fuel statistics report. We are going to be looking at adding type

of vehicle (car/pickup/commercial) and also type of industry (agricultural/personal/business/commercial OTR). Doug Arndt (ND) is going to help Jeremy (MN) update the excel spreadsheet for these new changes.

b. Best practices for “Virtual Audits”

Jeremy (MN) wrote a white paper document on “Virtual Audits”. The paper was distributed for reviewed and voted on to have it sent to the entire Uniformity Group for a final vote to have the paper added to the White Paper Document section of the Uniformity Guide.

c. Polling of states for scanned documents v. original and their laws

This topic was found to be somewhat controversial as no state really wanted to “commit” to one way or another so the Compliance Committee decided to let each state handle this situation independently and remove from this committee.

d. Airport “stale” fuel issues and taxation

This topic was brought up again and Ray Rhodes (MS) and Rich Little (IRS) suggested we look at a case that happened at Miami Dade Airport and find the results of that case and share it with the group at the next Uniformity Meeting.

e. Sale of “off spec” military fuel

We discussed that DMRS?, handles this for the Military. Ray Rhodes also suggested that I call Chris Postin (703-767-5001) to get additional information on this. Bruce Johnson (WV) shared that he toured a base in WV and he was shown a fuel mixer that off spec fuel is mixed with fresh fuel and if the product can get back into spec, it is reused otherwise most of the fuel is used in stationary generators or other “non-critical” equipment to use it on the base.

f. Blending of E85 and non-oxy gas to make E10

Jeremy Neeck and Tracy Lenius (MN) discussed issues MN has been having with blender pumps and that station owners are using E85 as a blending agent to get unique fuel blends instead of straight ethanol. MN has a reduced rate on E85 and taxes E00 the same as gasoline. With the reduced rate, our law allows for this to happen and it creates a tax gap on the other E blends that the pumps can produce.

g. IRS laws on fuel used in Motorboats

After much research, and maybe a bit more with new information that Rich Little is going to provide. It has been determined that all personal use of motor fuel used to propel motorboats should be taxable according to the IRS. The IRS only allows for off highway business use and commercial fishing as exemptions from the federal motor fuel excise tax.

7. New Business:

a. Montana's request if any state is using a canned system for Dyed Fuel Enforcement tracking.

It was determined that there is really no canned system available for dyed fuel enforcement. Most states have their own created programs or use MS Word or Excel for this.

b. New projects to work on for 2012

c. Open discussion

8. Next Meeting January 27, 2012 Portsmouth, VA

FTA Motor Fuel Tax Uniformity Committee
Electronic Commerce / Forms Subcommittees - Agenda
Austin, TX

January 13, 2010 8:00 a.m. to 3:30 p.m.
8:00 A.M. - 9:30 A.M. Forms and EC combined meeting
9:45 A.M. - 3:30 P.M. EC meeting

Times are approximate

8:00 A.M. – 8:10 A.M.

Introductions

Overview of Agenda Items

Review of EC Minutes from September 19, 2009

Review of Forms Minutes from September 19, 2009

Traci Bullock, South Carolina Dept of Revenue,
Gene Holland, ConocoPhillips,
Lee Gonzalez, Florida Department of Revenue,
Scott Louie, Chevron

8:10 A.M. – 9:30 A.M.

Forms Agenda

Lee Gonzalez/Scott Louie

Uniformity Guide Updates

Producers/Manufacturers Report update

New Business

9:30 A.M. – 9:45 A.M. Break

9:45 A.M.– 10:15 A.M.

Industry Issues

Scott Louie, Chevron

10:15 A.M. – 11:00 A.M.

EC Survey questionnaire

Ray Rhoads, Kansas Dept of Revenue

11:00 A.M. – 11:30 A.M.

ExSTARS User group report

Eddie Martin, Kansas Dept of Revenue

George Higdon, Mississippi Tax Commission

11:30 A.M. – 12:00 P.M.

ExSTARS update

Rich Little, IRS

12:00 P.M. – 1:00 P.M. Lunch

1:00 P.M. – 1:30 P.M.

EDI Guide

California Request – Jet Fuel Dealer Report Code

Lou Feletto

2:00 P.M. – 3:30 P.M.

XML Update

Stan Whaley, Florida

1:30 P.M. – 2:00 P.M.

New Business

Topics for next meeting

Next Meeting:

Date: May, 2010

Location: Oklahoma City, OK



Meeting Agenda and Minutes

Type of Meeting	FTA – Electronic Sub-committee
Date	September 16, 2011
Venue	Charleston, West Virginia
Start Time	1:00 pm

Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Yes - Hal Lovell
2	Review of Minutes (April 2011)	Yes - Cheryl Gilson
3	Recommendation for addressing product code issues may affect filing via EDI – decision on	Yes - Ray Mattson-Grimm
4	Excel format for exchanging data between states	Yes - Ray Mattson-Grimm
5	XML Update	Yes - Ray Mattson-Grimm

Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	Introduction	Total attendees (10 – 1 via phone) Hal Lovell from California Board of Equalization has agreed to chair e-commerce. Industry 1 Vendors 3 States 4 (1 via phone) Canada 1 FTA /TIGERS 1
2	Minutes	Minutes were reviewed the minutes from the prior meeting. No changes were recommended. Notes were approved by committee.
3	Impact of product code issues on EDI	As an addendum to the Forms subcommittee discussion on product codes, Ray Mattson-Grimm discussed how recommendation for addressing product code issues may affect EDI. Expansion of the product code may mean a new EDI version. Our committee will continue to monitor this item.
4	Import/Export data exchange. States are using the Excel format for state exchange of data	Ray Mattson-Grimm presented issue of states’ providing flat file format with missing or invalid data. State license number may be used instead of FEIN, incorrect product codes are used. Ray suggested document be drafted and published by communications committee. Instead of using the standard flat file format, many States provide Excel filing. Ray suggested states using Excel provide sample files and a standard format be developed and encouraged. Eventually, an XML version should be addressed. Hal Lovell will lead the effort to address a common Excel format. Hal will also draft a letter addressing benefits of following a uniform format.



E-Commerce Sub-committee Agenda

09/16/2011

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No.	Discussion item	Meeting Minutes
5	XML Update	<p>Ray Mattson-Grimm presented status of XML and recommendation for updating e-commerce implementation guide to incorporate XML standards.</p> <p>Existing guide requires maintenance when people join or leave work teams, state and industry chair changes, etc.</p> <p>Suggestion made to create guide that bridges gap between technical and administrative staff. Jonathon Lyon suggested process for change requests is to 1) approach forms first with business case for any new fields, get approval, than go to TIGERs for technical guidance and approval.</p> <p>Jonathon emphasized that states need to allow enough lead time for the process of implementing XML and getting their schemas approved.</p> <p>State status; two states (Utah and New Mexico) implemented XML. Utah closely followed uniformity with minor exceptions. Wisconsin is in the process of implementing XML with a December target date –Wisconsin has also closely followed uniformity.</p> <p>Hal Lovell, Michael Grammer and Marcos Salazar have volunteered to assist in putting together and reviewing the XML implementation guide.</p> <p>Work group will move forward with XML guide. Ray will forward <u>DRAFT</u> XML guide to Hal who will distribute to the XML work group.</p>

Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Excel – common state format	Hal Lovell	<p>Hal Lovell will lead the effort to address a common Excel format.</p> <p>Hal will also draft a letter addressing benefits of following a uniform format.</p>	NS
2	Add XML to e-commerce implementation guide	XML Work Group	Review draft xml guide. Target to finish first draft guide for January 2012 meeting, obtain feedback, make changes and get approval at April 2012 meeting. Have ready to publish September 2012. Suggestion made to hold webinar in February 2012 to follow-up.	IP
3	Impact of product code recommendation on EDI	E-commerce committee	Continue to monitor; make recommendations for incorporating EDI changes once solution is approved.	IP



Meeting Agenda and Minutes

Type of Meeting	FTA – Forms Sub-committee
Date	January 27, 2012
Venue	Portsmouth, Virginia
Start Time	8:00 am

Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Lee Gonzalez
2	Review of Minutes (September 2011)	Cheryl Gilson
3	Old Business 1) Crosswalk (FTA and STCC Codes) 2) Methods for Reporting Renewable Fuels 3) Terminal Operator (Gross Gallons) 4) Mixed Stream Fuels (Product Code Request)	Ray Grimm/Cindy Anders-Robb/Rich Little Ray Grimm Lee Gonzalez/Scott Louie David Breidenbach
4	New Business	Lee Gonzalez
5	Recap and Adjournment	Lee Gonzalez

Meeting Minutes:

No.	Discussion item	Meeting Minutes
1		
2		
3		

Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Crosswalk (FTA and STCC Codes)	Group	Create cross walk between FTA and STCC Codes. Sub-committee includes Ray Grimm, Bob Donnellan, Vicky Freedman, and Michael Grammer. Committee decided to reach out to the National Railroad Association and ask for assistance. Rich Little and Cindy-Anders Robb will contact the association and see what support they can provide.	In Progress
3	Renewable Fuels	Bill Gray	A team lead by Bill Gray will create a document outlining “methods for reporting alternative fuel” utilizing uniform forms. Team will be responsible for making recommendations on new product codes and schedules by return type. The team members will consist of Bill Gray, Ray Mattson-Grimm, Gene Holland, Hal Lovell, and Jeremy Neeck. Committee members suggested using EIA codes or a hybrid of the EIA and smart code. Committee could not agree on product code structure. A suggestion was made to issue a survey (via list serve) and request feedback from each state. Ray will design survey and post to list serve.	In Progress
4	Terminal Operator Report (Gross Gallons)	Lee Gonzalez	A recommendation was made by the committee to issue a survey to terminal operators. The survey will ask operators to identify scenarios where gross gallons are reported to a terminal. In addition, operators will be asked if they can provide gross gallons on a tax report if requested by a state. Lee Gonzalez, with assistance from Scott Louie, will draft question and post to list serve.	In Progress



Meeting Agenda and Minutes

Type of Meeting	FTA – Forms Sub-committee
Date	September 16, 2011
Venue	Charleston, West Virginia
Start Time	8:00 am

Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Lee Gonzalez
2	Review of Minutes (April 2011)	Cheryl Gilson
3	Old Business 1) Crosswalk (FTA and STCC Codes) 2) Methods for Reporting Renewable Fuels 3) New Jersey Forms Review 4) Terminal Operator (Gross Gallons)	Ray Grimm Ray Grimm Cindy Mongold Lee Gonzalez
4	New Business – 1) Product Code Changes (ULSD, Ethanol Blending Components, and NGL) 2) Roll-up Code for Methanol and Gasoline Blend	David Breidenbach/Bruce Heine Ray Grimm
5	Recap and Adjournment	Lee Gonzalez

Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	Minutes	Lee Gonzalez reviewed the minutes from the prior meeting. No recommended changes were made by the group. Minutes approved.
2	Crosswalk	Ray Mattson-Grimm provided an update on the crosswalk project. CSX provided a list of products they carry and the corresponding STCC codes. Team cross matched the FTA codes to the STCC codes to identify related products. Team had a difficult time identifying reportable products from the STCC code list. Currently, CSX is relying on information from Indiana to define a reportable product and reporting this information to all states. Ray indicated additional feedback is needed from other states. In addition, his team needs help defining the products moved by rail, determining if they are reportable, and linking them to the FTA codes. Committee decided to reach out to the National Railroad Association and ask for assistance. Rich Little and Cindy-Anders Robb will contact the association and see what support they can provide.
3	Renewable Fuels	Ray Mattson-Grimm provided an update on behalf of Bill Gray. The team reviewed existing schedule and product code structures and determined that the existing structures may not be robust enough to capture the number and diversity of future codes. Team's initial focus will address product codes. A suggestion was made by the team to create a four tiered smart product code. Tier 1 – product (identified as grandparent) Tier 2 – type of product (identified as parent) Tier 3 – blending component (identified as child) Tier 4 – percent of blend (identified as grand child) Team members did not want to move forward with the proposed structure without getting approval from the committee. Committee members suggested using EIA codes or a hybrid of the EIA and smart code. Committee could not agree on product code structure. A suggestion was made to issue a survey (via list serve) and request feedback from each state. Ray will design survey and post to list serve.
4	New Jersey Forms	Cindy Mongold provided an update on the New Jersey forms review project. Team reviewed the SMF-10, including schedules. Team compared schedules and returns to FTA Uniformity guidelines. Team documented aspects of the return that did not comply with uniformity. Document will be forwarded to New Jersey representative outlining suggestions and invite them to participate in future uniformity meetings.



Forms Sub-committee Agenda

09/16/2011

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No.	Discussion item	Meeting Minutes
5	Terminal Operator Report	<p>Committee discussed the idea of adding gross gallons to the terminal operator report. Initial feedback from the committee indicated terminals track receipts and disbursements in net gallons only. However, based on the prior meeting, it appears fuel arriving by rail and truck may be in gross gallons. If this is the case, terminals must be converting products from gross to net. A recommendation was made by the committee to issue a survey to terminal operators. The survey will ask operators to identify scenarios where gross gallons are reported to a terminal. In addition, operators will be asked if they can provide gross gallons on a tax report if requested by a state. Lee Gonzalez, with assistance from Scott Louie, will draft question and post to list serve.</p>
6	Product Code Request	<p>David Breidenbach submitted a request to the committee for additional product codes. The purpose of the request was two fold. First, David felt it would benefit taxing jurisdictions if they captured product codes at a more granular level. Second, David expressed concern over product codes that are being used by industry but not recognized as a uniform product code by FTA. The requested product codes are as follows:</p> <ol style="list-style-type: none"> 1. Ultra-low sulfur diesel (undyed) currently coded as undyed LSD? FTA/IRS code 167; now then specifically add the new FTA/IRS code EIA Product Code <u>465</u>¹, used by EIA and industry generally for this product 2. Ultra-low sulfur diesel (dyed); currently coded as dyed LSD? 227; now then specifically add the new FTA/IRS EIA Product Code ____ created by EIA for use by FTA/IRS and reporting industry generally for this product 3. RBOB, possibly currently coded as “blending components other—122”; now then specifically add the new FTA/IRS EIA Product Code <u>118</u> used by EIA and industry generally for this product 4. CBOB, possibly currently coded as “blending components other—122” ; now then specifically add new FTA/IRS EIA Product Code <u>139</u> used by EIA and industry generally for this product 5. Other Reformulated Motor Gasoline, RFG, possibly currently reported as “gasoline” FTA/IRS 065; now then specifically add the new FTA/IRS EIA Product Code <u>127</u>², used by EIA and industry generally for this product Motor Gasoline, Finished, Conventional (Other) possibly currently reported as “gasoline” FTA/IRS 065; now then specifically retain the FTA/IRS Product Code 065 , although 130 is used by EIA and industry generally for this product but conflicts with FTA/IRS jet fuel code 6. “Mixed stream NGLs <u>requiring further processing</u>³ to produce a gasoline blendstock” from or into gas plants [ie: including LPG/propane: [formerly erroneously liquefied natural gas], also possibly erroneously coded as condensate from well-head facilities—049 ; now then specifically add the code ____ used by EIA and industry generally for this product; mixed stream NGLs requiring further processing, ie including LPG. 7. “Mixed stream NGLs <u>not requiring further processing</u>⁴ to produce a gasoline blendstock from or into gas plants excluding LPG/propane [formerly erroneously liquefied natural gas], also possibly erroneously coded as condensate from well-head facilities—FTA/IRS 049; now then specifically add the code ____ used by EIA and industry generally for this product; mixed stream NGLs suitable for use as blendstocks without further processing. <p>Bruce Heine (Magellan) began the discussion with an overview of rule changes that EPA are considering that address renewable fuels. David Breidenbach then provided an overview of the product codes and why they are necessary.</p> <p>Committee feedback indicated product codes were not necessary if summary codes were available. However, after further discussion, it was decided the following product codes would benefit states. Benefits include the ability to identify and track reportable products.</p> <p>Committee determined the following product codes would be added to the uniformity guide.</p> <ol style="list-style-type: none"> 1) Ultra low sulfur diesel (undyed) 2) Ultra low sulfur diesel (dyed) 3) CBOB (meets the definition of a taxable product) 4) CBOB (does not meet the definition of a taxable product) 5) RBOB ((meets the definition of a taxable product) 6) RBOB (does not meet the definition of a taxable product) <p>Per discussion referenced under “renewable fuels” above, a decision was made to not assign a unique product code to each product until a decision was made on the new product code structure. In addition, the committee decided to table any discussion on mixed stream fuels until the product code structure is resolved.</p>
7	Roll up Code (Methanol – Gasoline Blend)	<p>Agenda item withdrawn per Ray Mattson-Grimm.</p>



Forms Sub-committee Agenda

09/16/2011

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No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Crosswalk (FTA and STCC Codes)	Group	Create cross walk between FTA and STCC Codes. Sub-committee includes Ray Mattson-Grimm, Bob Donnellan, Vicky Freedman, and Michael Grammer. Rich Little and Cindy-Anders Robb will contact the National Railroad Association and ask for assistance.	In Progress
2	Industry Updates: New Jersey	Cindy Mongold	New forms have been published for tax at the rack. Unique page for every schedule code. Discussion of unique handling of rack disbursements where non-exchange transactions aren't necessarily taxed. Appears to be unique interpretation of tax at the rack. It was suggested forms subcommittee contact New Jersey asking for new forms to review. Team documented aspects of SMF-10 that did not comply with uniformity. Document will be forwarded to New Jersey representative outlining suggestions and invite them to participate in future uniformity meetings.	In Progress
3	Renewable Fuels	Bill Gray	A team lead by Bill Gray will create a document outlining "methods for reporting alternative fuel" utilizing uniform forms. Team will be responsible for making recommendations on new product codes and schedules by return type. The team members will consist of Bill Gray, Ray Mattson-Grimm, Gene Holland, Hal Lovell, and Jeremy Neeck. Ray Mattson-Grimm will design survey and post to list serve. Survey will request suggestions for new product code structure.	In Progress
4	Terminal Operator Report (Gross Gallons)	Lee Gonzalez	Committee members should contemplate pros and cons of adding gross gallons to the operator report. A recommendation was made by the committee to issue a survey to terminal operators. The survey will ask operators to identify scenarios where gross gallons are reported to a terminal. In addition, operators will be asked if they can provide gross gallons on a tax report if requested by a state. Lee Gonzalez, with assistance from Scott Louie, will draft question and post to list serve.	In Progress