



## *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  
Motor Fuel Tax Associate

**SUBJECT:** **Uniformity Meetings**

**DATE:** February 17, 2009

The **May 2009** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Dana Point, California. The Subcommittees will meet all day **May 29, 2009**. The Main Uniformity meeting is scheduled for **May 30, 2009**. The meeting will be at the Laguna Cliffs Marriott. The special rate at the Laguna Cliffs is \$128.00 single plus 10.09% tax. Make your reservations directly with the hotel by calling **(800) 228-9290 or (949) 661-5000**. Make certain to inform the hotel that you are attending the **Federation of Tax Administrators** meeting to receive the special rate. The address of the hotel is 25135 Park Lantern, Dana Point, California 92629. Please note that the cut-off date for the hotel reservation is **May 27, 2009**.

The **September 2009** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Oklahoma City, Oklahoma. The Subcommittees will meet all day **September 18, 2009**. The Main Uniformity meeting is scheduled for **September 19, 2009**. The meeting will be at the Renaissance Oklahoma City. The special rate at the Renaissance is \$149.00 single plus 13.88% tax. Make your reservations directly with the hotel by calling **(800) 859-6877 or (405) 228-8000**. Make certain to inform the hotel that you are attending the **Federation of Tax Administrators** meeting to receive the special rate. The address of the hotel is 10 North Broadway, Oklahoma City, Oklahoma 73102. Please note that the cut-off date for the hotel reservation is **August 31, 2009**.

The **January 2010** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Austin, Texas. The Subcommittees will meet all day **January 13, 2010**. The Main Uniformity meeting is scheduled for **January 14, 2010**. (*The meetings are on Wednesday and Thursday not the normal Friday and Saturday*). The meeting will be at the Marriott Austin North. The special rate at the Marriott North is \$129.00 plus 13% tax. Make your reservations directly with the hotel by calling **(800) 865-0546 or (512) 733-6767**. 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 2600 La Frontera Boulevard, Round Rock, Texas 78681. Please note that the cut-off date for the hotel reservation is **December 21, 2009**.

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Dana Point, California**  
**May 29-30, 2009**

---

**Friday 8:00am – 5:00pm**  
**May 29, 2009**

**Subcommittee**

**Room One**

8:00am – Noon  
Compliance

1:00pm – 5:00pm  
Communication and Coordination

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

---

**Saturday 8:30 am to noon**  
**May 30, 2009**

**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. Old Business
6. New Business
7. Next Meeting
8. Adjourn

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

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Oklahoma City, Oklahoma**  
**September 18-19, 2009**

---

**Friday 8:00am – 5:00pm**  
**September 18, 2009**

**Subcommittee**

**Room One**

8:00am – Noon  
Compliance

1:00pm – 5:00pm  
Communication & Coordination

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

---

**Saturday 9:00 am to noon**  
**September 19, 2009**

**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. Old Business
6. New Business
7. Next Meeting
8. Adjourn

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

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Austin, Texas**  
**January 13-14, 2010**

---

**Wednesday 8:00am – 5:00pm**  
**January 13, 2010**

**Subcommittee**

**Room One**

8:00am – Noon  
Compliance

1:00pm – 5:00pm  
Communication and Coordination

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

---

**Thursday 8:30 am to noon**  
**January 14, 2010**

**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. 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

Seattle, Washington

January 10, 2009

## Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Renaissance in Seattle, Washington on January 10, 2009. Marsha Leichner (NE), Uniformity State Co-Chair called the meeting to order. Thirty-five (35) were in attendance. (See attached list of attendees)

## Minutes

The minutes of the September 2008 Uniformity Committee meeting in Hartford, Connecticut were approved.

## Presentation

Cindy Anders-Robb (FTA) gave a presentation on IRS Disclosure and Security Guidelines (Safeguards for protecting the ExSTARS Information)

## Uniformity Chairs

State Co-Chair        Marsha Leichner – State of Nebraska  
Industry Co-Chair    Bob Donnellan – Global Companies

## Subcommittee Chairs

### Compliance Subcommittee

State Co-Chair        Wilda Ice – State of West Virginia  
Industry Co-Chair    Sharon Templin – Shell Oil

### Communication and Coordination Subcommittee

State Co-Chair        Christy Dixon – State of Oklahoma  
Industry Co-Chair    Ron Travis -- ExxonMobil

### Electronic Commerce Subcommittee

State Co-Chair        Traci Bullock – State of South Carolina  
Industry Co-Chair    Gene Holland, ConocoPhillips

### Forms Management Subcommittee

State Co-Chair        Lee Gonzales, State of Florida  
Industry Co-Chair    Brian Serafino – Chevron/Texaco

## Subcommittee Reports

The Compliance Subcommittee Wilda Ice (WV) reported there were nineteen (19) in attendance. The committee discussed the following:

- Alternative fuels
  - Oregon Study
  - Experiment in six states (MD, NC, CA, ID, IA, TX)
- Audit Techniques
  - Eliminate exemptions
  - Diversion Reports
  - Match exports
  - Tips
- Dyed diesel inspections stats

- Working with US Coast Guard for water transfers
- New issues

*(See the minutes of this subcommittee for more details)*

The **Electronic Commerce Subcommittee** Traci Bullock (SC) reported there were nineteen (19) in attendance. The subcommittee discussed the following:

- EC Survey
- XML Schema update
- ExSTARS Users Group
- EDI Implementation Guidelines
- EDI Guides
  - New Hampshire
  - Florida
- Import/Export file layout

### **Approved by the Full Committee**

#### **EDI Implementation Guidelines**

(To be placed in the Uniformity Booklet with Point 6 and EDI Guide)

##### **1. Standard EDI Map (ANSI X.12 4030 format):**

By using the Motor Fuel Uniformity Committee approved EDI map, States and taxpayers can leverage existing work instead of creating custom files to transmit tax data. Standard maps pre-define fields and data elements so they are well understood. In addition, States and companies can utilize vendor software to produce standard EDI files.

FYI – Once the uniform file is received, the state can choose to ignore certain data fields.

##### **2. Testing Timeline:**

- From notifying the taxpayer to go-live, allow 6 months to test and convert current process to EDI. This gives appropriate lead time to align resources, budgets, preparation and testing.

- Sample Data Test: Require 1 or 2 months of testing sample data. Be flexible as to what month and year the companies provide for testing. Due to development system limitations, only a limited amount of data may be available at any given time and it is very cumbersome to load data from prior month's actual transactions. The point of this portion of the test is to test the systems ability to process the file.

- Production Data Test: To ensure that EDI is accurate, the state could require both paper and EDI for 2 to 3 months in production.

- After Go Live the paper and/or separate electronic submission via fax, email or web site of summary reports contained in the EDI submission should no longer be required.

##### **3. Forms and Schedules:**

It is recommended not to change forms or schedule codes at the same time you are moving to EDI. Moving from paper to EDI is more straight-forward when the forms/schedules remain the same. We recommend changing forms/codes in advance of EDI.

#### **4. State Web Site:**

If possible, the state's web site could provide the following:

- Allow companies to upload and process test and production files.
- Provide clear error messages and confirmation that a return was filed. Error messages should allow the filer to identify which records resulted in the error. Recommendations for confirmation information include the name of the file and the date submitted.
- Validation/Pre-Check process: validate a file before submission to catch any data issues (i.e. invalid FEIN).
- Allow for multiple user logins by filer.
- Whether through FTP or web site login, EDI filing methods should attempt to use standard technology and settings to minimize the need for supplemental technology support.
- Contain contact information for problems using web site or filing return. EDI documentation contacts can get out of date.

FYI - Colorado has good pre-EDI validation process. See "EDI check" at:

<https://www.cofits.com/goGuest.cfm>

#### **5. Retroactive Filing:**

Requiring companies to re-file paper returns as EDI is not a best or preferred practice. Once a return is filed with the state (paper or EDI), that return should serve as the source.

If a state expects they will be requiring the taxpayer to back file they need to disclose that fact up front, so that the taxpayer can prepare for it while testing. It shouldn't come as a surprise at the end of the certifications process.

States could also be asked to suspend the paper schedules in exchange for a company's agreement to back file the returns due during the test period.

#### **6. EDI Implementation guides:**

It is recommended that state's begin with the FTA Electronic Commerce Guide in designing the state's guide; then submit that guide to the committee for review and approval. Once approved the state publishes their guide and advises industry allowing 6 months for testing and implementation.

Include comprehensive instructions that address both technical specifications and plain text descriptions. Include testing procedures/requirements, State contacts and any specific file naming conventions. Also include schedule description details for determining appropriate schedule assignments as many times the taxpayer and state testers involved in implementing EDI are not experts with the particular tax returns.

#### **Import/Export file layout**

(see attached document)

#### **Florida EDI Guide was approved**

#### **XML Data Structures**

XML will follow the Uniformity Guidelines in letting the States decide whether it's optional or mandatory in the data structures.

The **Forms Management Subcommittee** Lee Gonzales (FL) reported that this committee met with Electronic Commerce. There were nineteen (19) in attendance. The subcommittee discussed the following:

- Forms approved request
  - New York
  - New Hampshire
- Producers and Manufacturers report
- Uniform Blenders Report

*(See the minutes of this subcommittee for more details)*

### **Approved by the Full Committee**

#### **Schedules**

13K be renamed to “Credit or Deduction for Reduced Tax Rate” from “Credit or Deduction for Alternative Fuel?”

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that sixteen (16) were in attendance. The subcommittee discussed the following and the September 2008 *Uniformer* was passed out. (See minutes for the publication)

- Invitation Letter
- Definition:
  - Two Party Exchange
  - Exchange Agreement
- Diversion/how states handle
- Alternative Fuels Incentive and Laws Booklet
- White papers
  - Price/Tax Indexing and Sales Tax on Motor Fuel
  - How to handle the different Alternative Fuel Vehicles
- Federal Farm Bill that passed

*(See the minutes of this subcommittee for more details)*

### **Approved by the Full Uniformity Committee**

#### **Definitions**

##### **Two Party Exchange**

A transaction in which petroleum product is transferred from one supplier to another supplier pursuant to an exchange agreement.

##### **Exchange Agreement**

An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party’s customer at the loading rack.

##### **Invitation Letter**



Date  
Recipient  
Name of Company/Organization  
Address  
State, City Zip Code

Dear Recipient:

RE: Federation of Tax Administrators Motor Fuels Tax Section  
Uniformity Committee

The FTA Motor Fuels Tax Section is pleased to invite your (company/organization) to participate at our next meeting on (Date) at (Location). There is no registration fee to attend.

The FTA Motor Fuels Tax Section is comprised of States, Industry, Federal and Foreign Governments and the Canadian Fuel Tax Council. The FTA Motor Fuels Tax Section Uniformity Committee meets three (3) times a year with one (1) meeting in conjunction with the FTA Motor Fuels Tax Section Annual Meeting.. Its purpose is to provide an opportunity for government and industry to partner for the efficient and effective reporting and remittance of fuel taxes, to minimize fuel tax evasion and to act as an information resource to stakeholders.

The FTA Motor Fuels Tax Section would like to include other sectors involved with the manufacturing, distribution, administration and taxation of motor fuels, such as independent refiners, distributors and alternative fuel products.

### **Benefit of Participation**

Your company/organization will have a voice in the development of common jurisdictional processes for a more flexible, simplified, efficient and effective fuel tax administration.

The Uniformity Committee which is comprised of four (4) subcommittees developed the Fuel Tax Evasion 11 Point Plan. (see enclosure) The major points of the Plan include uniform definitions for imports and exports; use of Federal numbers as a reference for reporting and information exchange; licensing of all resellers; total accountability of fuel and third party reporting on fuel movement; uniform electronic reporting; and training for auditors and investigators.

Thank you for taking the time to consider being a part of the FTA Motor Fuels Tax Section Uniformity Committee. Please see the attached document which provides you with the Roles and Missions of each of the four (4) subcommittees of the Motor Fuels Tax Section Uniformity Committee.

Should you wish to attend the next meeting, future meetings or require more information, please contact (name) at (website) or (telephone number).

Sincerely,  
Your Name  
Title  
FTA Motor Fuels Tax Section Uniformity Committee

## **FTA Motor Fuels Tax Section Uniformity Subcommittees**

### **Communication and Coordination Subcommittee promotes points 1, 8 and 10 of the 11 Point Plan.**

- Model legislation
- Definitions and terms
- Surveys
- STP Funding
- Publications
  - Uniformity Project Booklet
  - Uniformer
- Advisory groups
- Promote single point of filing
- 11 Point Plan maintenance

### **Compliance Subcommittee promotes point 11 of the 11 Point Plan.**

- Educate and advise stakeholders by:
  - Publicizing case studies and best practices
  - A liaison to Law Enforcement
  - Involving stakeholders at all levels
  - A clearinghouse for effective tools to combat fuel tax evasion
  - Encourage industry to educate government on accounting and distribution processes
  - Provide guidance to stakeholders on how to integrate ExStars/ExTolc in a tracking system

### **Electronic Commerce Subcommittee promotes point 6 of the 11 Point Plan.**

- Develop and maintain a standard electronic filing and remittance process
- Facilitate and encourage the implementation of the standard electronic filing and remittance process
- Educate non-technical staff how to use the standard electronic filing and remittance process
- Monitor ExSTARS/ExTOLE for compatibility

### **Forms Management Subcommittee promotes points 2, 3, 4, 5 and 9 of the 11 Point Plan.**

- Maintains forms and subschedules
- Creates new forms and schedules
- Provides reporting guidance for forms and schedules
- Product code control
- Sub-schedule control

## **Add to the Model Legislation for Two Party Exchange**

Introduction:

Two-party exchange is a transaction in which petroleum product is transferred from one supplier to another supplier pursuant to an exchange agreement.

Exchange Agreement is an agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack.

Simple example of two-party exchange transaction:

Supplier A is a position holder in Terminal X. Supplier B has a customer taking delivery of product in Terminal X, but Supplier B is not a position holder in Terminal X. Supplier A agrees to exchange product with Supplier B so Supplier B can sell product to the customer. Likewise, Supplier B will exchange product in another terminal where Supplier A is not a position holder.

Items to consider:

A. Your state's taxation point.

1. Tax at the terminal rack (including position holder, modified position holder, or first receiver)

Position holder = the one who owns inventory according to the records of the terminal operator.

Modified position holder = the position holder delivers on exchange and the exchange receiver remits the tax; or if no exchange is involved the position holder remits the tax.

First receiver = the person physically receiving accountable product/motor fuel at the rack remits tax to the taxing jurisdiction, if licensed. If not licensed, then variations of position holder and modified position holder should be considered.

2. Tax below the rack (including distributor/wholesale level, retail level, or upon importation)

- a. If taxing below the rack, you should consider the number of pass-throughs allowed and whether two-party exchanges will affect the number of pass-throughs on all products, including ethanol blended with gasoline. (An example of a "pass through" is when the distributor could collect and report the tax to the state, but chooses to sell tax-free product to the wholesaler, who then becomes responsible for reporting and paying the tax to the state.)

Keep in mind that if you decide to limit the number of pass-throughs, the person in the middle may not know that their the taxable party.

B. How to handle "stacking" exchange agreements. You might encounter a series of two-party exchanges prior to the product leaving the terminal. States should consider how they want to handle these "stacking" exchange agreements on a single movement of fuel.

C. Tracking and cross matching issues.

1. Will you be able to track and cross match transactions involving two-party exchanges?
2. Does fuel lose identity through a series of two-party exchanges? (This means not being able to identify the fuel type, losing track of the original bill of lading)

number, or not being able to track the product from the original position holder through the exchange partner to the final recipient.)

3. Does terminal disbursement information properly match recipient's receipt information? Does the terminal-issued bill of lading reflect the exchange-receiver as the supplier of record as opposed to the position holder? The position holder should not be reported on the bill of lading as the supplier of record.
4. Does the terminal operator report reflect the exchange receiver as the supplier of record as opposed to the position holder?

D. Enforcement and auditing issues.

1. Is product transferred via a two-party exchange or is the transaction actually a sale? When does title actually transfer?
2. Does possession transfer directly from the exchange supplier to the exchange receiver's customer; title passes instantaneously from the exchange supplier to the exchange receiver to the exchange receiver's customer.
3. Are both parties properly reporting the transaction?
4. Do participants have proper supporting documentation?
5. If the fuel is exported to an at-the-rack state, will the proper tax be collected and remitted?

**Old/New Business**

Since 1993, at the Main Uniformity held prior to the annual meeting in September, we would not vote on any issues presented by subcommittees because people attending that meeting had not been involved in the prior meeting discussions. It was voted that we will start voting at the Main Uniformity in September if necessary.

Suggestions for Main Uniformity meeting:

Prior period transactions

Late Loads

How to get your reimbursement for Grant and the reporting requirement to the FHWA

Re-evaluate the Uniformity Committee

Ed King requested that the deadline for submission of articles to be included in the May 2009 Uniformer is May 8, 2009.

Cindy Anders-Robb requested that all minutes from this meeting, the agenda for the May 2009 be submitted by February 6, 2009.

**Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

May 29-30, 2009 – Dana Point, California

September 18-19, 2009 – Oklahoma City, Oklahoma

January 13-14, 2010 – Austin, Texas

The meeting was adjourned.

**FTA UNIFORMITY COMMITTEE**  
**Seattle, Washington**  
10-Jan-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Albin, Michael	ACS Government Solutions	602-412-2011	602-254-4451	mike.albin@acs-inc.com
<b>XX</b>	Alderman, Donna	North Carolina Dept of Revenue	919-733-8214	919-733-8654	<a href="mailto:donna.alderman@domc.com">donna.alderman@domc.com</a>
	Alston, Sherri	FHWA	202-366-9232	202-366-7696	<a href="mailto:sherri.alston@dot.gov">sherri.alston@dot.gov</a>
<b>XX</b>	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
<b>XX</b>	Anderson, Greg	ConocoPhillips Inc	918-661-0612	918-661-0612	<a href="mailto:gregory.a.anderson@conocophillips.com">gregory.a.anderson@conocophillips.com</a>
	Archer, Jimmy	Texas Comptroller of Public Accounts	512-463-3869	512-936-6242	<a href="mailto:jimmy.archer@cpa.state.tx.us">jimmy.archer@cpa.state.tx.us</a>
	Banta, Brenda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	<a href="mailto:brenda.banta@ky.gov">brenda.banta@ky.gov</a>
	Barrett, Debbie	Comptroller of Maryland	410-260-6065	410-974-2762	dbarrett@comp.state.md.us
	Baskin, Neil	Interrelated Financial Strategies, LLC	773-631-5320	773-631-5319	<a href="mailto:neil.baskin@infinstrat.com">neil.baskin@infinstrat.com</a>
	Benton, Linda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	<a href="mailto:linda.benton@ky.gov">linda.benton@ky.gov</a>
	Beard, Jane	Colonial Oil Industries	912-443-6616	912-235-3868	<a href="mailto:jbeard@colonialgroupinc.com">jbeard@colonialgroupinc.com</a>
	Bland, Debbie	DE Dept of Transportation	302-744-2727	302-739-6299	<a href="mailto:debbie.bland@state.de.us">debbie.bland@state.de.us</a>
	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2690	225-219-2692	<a href="mailto:shirley.bonaccorso@la.gov">shirley.bonaccorso@la.gov</a>
	Bisges, Theresa	Missouri Department of Revenue	573-751-5581	573-751-6702	theresa_bisges@mail.dor.state.mo.us
<b>XX</b>	Bray, Bob	Ohio Department of Taxation	614-995-5013	614-752-1929	robert_bray@tax.state.oh.us
<b>XX</b>	Brisebois, Andre	Province of Quebec	418-652-5306	416-643-5050	andre.brisebois@MRQ.gouv.qc.ca
	Brown, Allison	NC Department of Revenue	919-715-8239	919-733-8654	<a href="mailto:allison.brown@dornc.com">allison.brown@dornc.com</a>
	Bruce, Mal	Canadian Fuel Tax Council	03-355-4497		<a href="mailto:malcolm.bruce@gov.ab.ca">malcolm.bruce@gov.ab.ca</a>
	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387	603-271-6758	bryers@safety.state.nh.us
<b>XX</b>	Bullock, Traci	SC Department of Revenue	803-896-1748	803-896-1779	<a href="mailto:bulloct@sctax.org">bulloct@sctax.org</a>
	Burdick, Doug	Fuel Quest/ZyTax	850-514-3366	850-514-3366	doug.burdick@Zytax.com
<b>XX</b>	Cabla, Natalie	Exxon Mobil Corporation	713-431-2726		<a href="mailto:natalie.m.cabla@exxonmobil.com">natalie.m.cabla@exxonmobil.com</a>
	Cano, Martin	Texas Comptroller of Public Accounts	713-426-8288	713-863-9125	<a href="mailto:martin.cano@cpa.state.tx.us">martin.cano@cpa.state.tx.us</a>

FTA UNIFORMITY COMMITTEE  
Seattle, Washington  
10-Jan-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Caradine, Tracey	State of Wisconsin	608-266-8242	608-261-7049	<a href="mailto:tcaradin@dor.state.wi.us">tcaradin@dor.state.wi.us</a>
	Carlisle, Robert	State of Arizona DOT	602-712-8975	602-712-3230	<a href="mailto:rcarlisle@azdot.gov">rcarlisle@azdot.gov</a>
	Cleary, Rosemary	CT Dept of Revenue	860-541-3226	860-541-7698	<a href="mailto:rosemary.cleary@po.state.ct.us">rosemary.cleary@po.state.ct.us</a>
	Crago, Jack	PA Dept of Revenue	717-783-9191	717-787-7471	<a href="mailto:ecragoiii@state.pa.us">ecragoiii@state.pa.us</a>
	Crowley, Mary	PA Dept of Revenue	717-783-2518	717-787-6261	<a href="mailto:mcrowley@state.pa.us">mcrowley@state.pa.us</a>
	Dailey, Janson	SC Department of Revenue	803-898-5570	803-898-5507	<a href="mailto:daileyj@sctax.org">daileyj@sctax.org</a>
	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849	512-475-0900	<a href="mailto:kirk.davenport@cpa.state.tx.us">kirk.davenport@cpa.state.tx.us</a>
<b>XX</b>	Dixon, Christy	Oklahoma Tax Commission	405-522-4197	405-522-2072	<a href="mailto:cdixon@oktax.state.ok.us">cdixon@oktax.state.ok.us</a>
	Dollens, Linda	Indiana Department of Revenue	317-615-2501	317-615-2502	<a href="mailto:ldollens@dor.state.in.us">ldollens@dor.state.in.us</a>
<b>XX</b>	Donnellan, Robert	Global Companies LLC	781-398-4354	781-398-9054	<a href="mailto:rdonnellan@globalp.com">rdonnellan@globalp.com</a>
	Dougherty, Michael	FHwA	202-366-9234	202-366-3297	<a href="mailto:michael.dougherty@dot.gov">michael.dougherty@dot.gov</a>
	Dudek, Sabrina	NuStar Energy LP	210-918-3654		<a href="mailto:sabrina.dudek@nustarenergy.com">sabrina.dudek@nustarenergy.com</a>
	Farish, Dan	Murphy Oil USA Inc	870-864-6466	870-881-6675	<a href="mailto:dan_farish@murphyoilcorp.com">dan_farish@murphyoilcorp.com</a>
<b>XX</b>	Feletto, Lou	CA Board of Equilization	916-323-9401		<a href="mailto:lou.feletto@boe.ca.gov">lou.feletto@boe.ca.gov</a>
	Ferullo, Alan	MA DOR	617-887-6763	617-887-6859	<a href="mailto:ferullo@state.ma.us">ferullo@state.ma.us</a>
	Fitzgerald, Julian Sr.	North Carolina Dept of Revenue	919-733-8200	919-733-8654	<a href="mailto:julian.fitzgerald@dornrc.com">julian.fitzgerald@dornrc.com</a>
<b>XX</b>	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		<a href="mailto:scott.fitzgerald@iowa.gov">scott.fitzgerald@iowa.gov</a>
	Gabriele, Mark	CA Board of Equilization	916-445-2715		<a href="mailto:mgabriel@boe.ca.gov">mgabriel@boe.ca.gov</a>
	Gast, Keith	MO Dept of Revenue	573-751-5902	573-522-1720	<a href="mailto:keith_gast@mail.dor.state.mo.us">keith_gast@mail.dor.state.mo.us</a>
	Gilliam, Susan	MO Department of Revenue	573-751-4850		<a href="mailto:susan.gilliam@dor.mo.gov">susan.gilliam@dor.mo.gov</a>
<b>XX</b>	Gilson, Cheryl	ZyTax	920-617-7626		<a href="mailto:cheryl.gilson@zytax.com">cheryl.gilson@zytax.com</a>
<b>XX</b>	Gonzales, Lee	Florida Department of Revenue	850-488-7268		<a href="mailto:gonzalee@dor.state.fl.us">gonzalee@dor.state.fl.us</a>
	Gostovich, Sharon	Wyoming Dept of Transportation	307-777-4774	307-777-4769	<a href="mailto:sharon.gostovich@dot.state.wy.us">sharon.gostovich@dot.state.wy.us</a>

FTA UNIFORMITY COMMITTEE  
Seattle, Washington  
10-Jan-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Graves, Marc	Battelle	216-898-6437		<a href="mailto:gravesm@battelle.org">gravesm@battelle.org</a>
	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	502-564-2906	<a href="mailto:michael.grammer@ky.gov">michael.grammer@ky.gov</a>
<b>XX</b>	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-382-1434	<a href="mailto:bgray@sinclairoil.com">bgray@sinclairoil.com</a>
	Griffiths, Jack	NJ Division of Taxation	609-584-4333		<a href="mailto:jack.griffiths@treas.state.nj.us">jack.griffiths@treas.state.nj.us</a>
	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	615-741-5319	<a href="mailto:ray.grigsby@state.tn.us">ray.grigsby@state.tn.us</a>
<b>XX</b>	Grimm, Ray	ACS Government Solutions	608-837-6386	608-837-6586	<a href="mailto:ray.grimm@acs-inc.com">ray.grimm@acs-inc.com</a>
	Haas, Gil	California Board of Equalization	916-322-9532		<a href="mailto:gilbert.haas@boe.ca.gov">gilbert.haas@boe.ca.gov</a>
	Hacke, Herb	Comptroller of Maryland	410-260-7138	410-974-3608	<a href="mailto:hhacke@comp.state.md.us">hhacke@comp.state.md.us</a>
	Hales, Frank	Utah State Tax Commission	801-297-4638	801-297-4799	<a href="mailto:fhales@tax.state.ut.us">fhales@tax.state.ut.us</a>
	Halubka, Tracy	MT Dept of Transportation	406-444-0806	406-444-6032	<a href="mailto:thalubka@mt.GOV">thalubka@mt.GOV</a>
	Hamilton, Monica	Missouri Department of Revenue	573-751-5584	573-522-1720	<a href="mailto:monica.hamilton@dor.mo.gov">monica.hamilton@dor.mo.gov</a>
<b>XX</b>	Harrell, Michael	DE Dept of Transportation	302-744-2730	302-739-6299	<a href="mailto:michael.harrell@state.de.us">michael.harrell@state.de.us</a>
	Hay, Dina	California Board of Equalization	909-680-6812	909-680-6831	<a href="mailto:dhay@boe.ca.gov">dhay@boe.ca.gov</a>
	Hawkins, Stephen	TX Comptroller of Public Accts	713-426-8240	713-863-9125	<a href="mailto:steve.hawkins@cpa.state.tx.us">steve.hawkins@cpa.state.tx.us</a>
	Herrera, Anita	OTC Legal	202-349-1677	202-521-4026	<a href="mailto:aherrera@otclega.com">aherrera@otclega.com</a>
	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	<a href="mailto:david.hernandez@valero.com">david.hernandez@valero.com</a>
	Hidgon, George	Mississippi Tax Commission	601-923-7151	601-923-7165	<a href="mailto:ghidgon@mstc.state.ms.us">ghidgon@mstc.state.ms.us</a>
	Hill, Angie	Michigan Department of Treasury, Motor F Division	517-636-4711	517-636-4593	<a href="mailto:hilla@michigan.gov">hilla@michigan.gov</a>
	Hohl, Stan	NECS	812-634-1413	812-482-1598	<a href="mailto:shohl@necsfueltaxes.com">shohl@necsfueltaxes.com</a>
<b>XX</b>	Holland, Gene	ConocoPhillips	918-661-4035	918-661-7833	<a href="mailto:gene.p.holland@conocophillips.com">gene.p.holland@conocophillips.com</a>
<b>XX</b>	Hood, Sandra	Exxon Mobil Corporation	713-431-2774		<a href="mailto:sandra.a.hood@exxonmobil.com">sandra.a.hood@exxonmobil.com</a>
	Horney, John	Comptroller of Maryland	410-260-7490	410-974-5564	<a href="mailto:jhorney@comp.state.md.us">jhorney@comp.state.md.us</a>
	Horton, Scott	State of Michigan	517-636-4490		<a href="mailto:hortonc4@michigan.gov">hortonc4@michigan.gov</a>

# FTA UNIFORMITY COMMITTEE

Seattle, Washington

10-Jan-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Howard, Al	Al Howard Consultants	301-774-2560	240-371-0059	alhoward00@aol.com
	Hoyum, George	MN Dept of Revenue	651-556-4713	651-297-1939	<a href="mailto:george.hoyum@state.mn.us">george.hoyum@state.mn.us</a>
	Hunter, Samuel Jr.	Virginia Dept of Motor Vehicles	804-367-8877	804-367-0233	dmvseh@dmv.state.va.us
<b>XX</b>	Ice, Wilda	West Virginia Dept of Tax & Revenue	304-558-8533	304-558-8526	wice@tax.state.wv.us
	Idleman, S. Paulette	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:sidleman@tax.state.wv.us">sidleman@tax.state.wv.us</a>
	Jenkins, Julie	Indiana Department of Revenue	317-615-2534		<a href="mailto:jjenkins@dor.in.gov">jjenkins@dor.in.gov</a>
	Johnson, Bruce	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:bjohnson@tax.state.wv.us">bjohnson@tax.state.wv.us</a>
	Johnson, James	California Board of Equalization	916-445-1859		jjohnson@boe.ca.gov
	Kalupske, Sharon	ZyTax	920-617-7634		<a href="mailto:sharon.kalupske@zytax.com">sharon.kalupske@zytax.com</a>
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	<a href="mailto:jkeel@colonialgroupinc.com">jkeel@colonialgroupinc.com</a>
<b>XX</b>	King, Ed	California Board of Equalization	916-324-2379	916-324-2554	edward.king@boe.ca.gov
	Knoles, Trent	Illinois Dept of Revenue	217-785-2645	217-785-0692	<a href="mailto:TRENT.KNOLES@ILLINOIS.GOV">TRENT.KNOLES@ILLINOIS.GOV</a>
	Kron, bill	Mississippi Tax Commission	601-923-7152	601-923-7168	<a href="mailto:bkron@mstc.state.ms.us">bkron@mstc.state.ms.us</a>
	Kuhn, Patricia	West Virginia Dept of Tax & Revenue	304-558-8622	304-558-1990	pkuhn@tax.state.wv.us
	Lagunas, Manuel	AZ DOT	602-712-7626		<a href="mailto:mlagunas@azdot.gov">mlagunas@azdot.gov</a>
	LaRose, Rick	CT Dept of Revenue	860-541-3216	860-541-7698	<a href="mailto:richard.larose@po.state.ct.us">richard.larose@po.state.ct.us</a>
	Lasecka, Martin	Wisconsin Department of Revenue	608-261-1913	608-261-7049	mlasecki@dor.state.wi.us
	Lawrence, Brad	Ontario Ministry of Finance	905-433-6335	905-436-4507	lawranbr@rev.gov.on.ca
<b>XX</b>	Leichner, Marcia	Nebraska Department of Revenue	402-595-2013	402-595-1041	<a href="mailto:marcia.leichner@nebraska.gov">marcia.leichner@nebraska.gov</a>
	Levasseur, Marc	Rhode Island Division of Taxation	401-222-2953	401-222-6314	<a href="mailto:mlevasseur@tax.state.ri.us">mlevasseur@tax.state.ri.us</a>
	Lietz, Dawn	Nevada Dept of Motor Vehicles	775-684-4626	775-684-4619	<a href="mailto:dlietz@dmv.state.nv.us">dlietz@dmv.state.nv.us</a>
	Little, Reggie	NC Department of Revenue	919-733-8382	919-733-8654	<a href="mailto:reggie.little@dornc.com">reggie.little@dornc.com</a>
	Little, Rich	IRS	213-576-3837	213-576-3731	richard.a.little@irs.gov



**FTA UNIFORMITY COMMITTEE**  
**Seattle, Washington**  
10-Jan-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Leyrer, Randy	Michigan Dept of Treasury	517-373-4712		leyrerr@michigan.gov
	Love, John	Consultant	202-622-3086	202-622-2011	<a href="mailto:jlove25@att.net">jlove25@att.net</a>
	Machal, Gloria	ConocoPhillips	918-661-1261	918-661-7833	<a href="mailto:gloria.machal@conocophillips.com">gloria.machal@conocophillips.com</a>
	McClain, Shanda	Louisiana Dept of Revenue	225-219-2780	225-219-2759	<a href="mailto:shanda.mcclain@la.gov">shanda.mcclain@la.gov</a>
	McFarlain	Louisiana Dept of Revenue	225-219-2690		<a href="mailto:christopher.mcfarlain@la.gov">christopher.mcfarlain@la.gov</a>
	McInerney, Bill	WY Dept of Audit	307-777-6460	307-777-5642	<a href="mailto:bmcinerney@wyaudit.state.wy.us">bmcinerney@wyaudit.state.wy.us</a>
	McKee, Kathy	Marathon Petroluem	419-421-3305	419-421-4590	<a href="mailto:klmckee@marathonpetroleum.com">klmckee@marathonpetroleum.com</a>
	Marichamy, Isai Arasu	Nevada Dept of Motor Vehicles	775-684-4819	775-684-4935	<a href="mailto:iamarichamy@dmv.state.nv.us">iamarichamy@dmv.state.nv.us</a>
<b>XX</b>	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	edie_martin@kdor.state.ks.us
	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	<a href="mailto:roland.marr@illinois.gov">roland.marr@illinois.gov</a>
<b>XX</b>	Mongold, Cindy	Kansas Department of Revenue	785-296-7048	785-296-4993	<a href="mailto:cindy_mongold@kdor.state.ks.us">cindy_mongold@kdor.state.ks.us</a>
	Morton, Johnnie	NC Department of Revenue	919-733-8556	919-733-8654	<a href="mailto:john.morton@dornc.com">john.morton@dornc.com</a>
<b>XX</b>	Neeck, Jeremy	Minnesota Department of Revenue	507-523-1030	507-523-1030	<a href="mailto:jeremy.neeck@state.mn.us">jeremy.neeck@state.mn.us</a>
	Nutter, Stephen	Virginia Dept of Motor Vehicles	804-367-1438	804-387-1342	<a href="mailto:stephen.nutter@dmv.virginia.gov">stephen.nutter@dmv.virginia.gov</a>
	Panza, John	NC DOR-Motor Fuels	919-733-8202	919-733-8654	john.panza@ncmail.net
<b>XX</b>	Papandrea, Marc	CT Dept of Revenue	860-541-3228	860-541-7698	<a href="mailto:marc.papandrea@po.state.ct.us">marc.papandrea@po.state.ct.us</a>
	Purslow, Jason	CT Dept of Revenue	860-297-5979	860-297-4761	<a href="mailto:jason.purslow@po.state.ct.us">jason.purslow@po.state.ct.us</a>
<b>XX</b>	Player, Carol	South Carolina Dept of Revenue	803-898-5911	803-898-5811	playerc@sctax.org
	Poola, Seenappa	Software Global	832-274-0478	832-202-0264	<a href="mailto:spoola@softwaregolbalusa.com">spoola@softwaregolbalusa.com</a>
	Prendki, Tom	Comptroller of Maryland	410-260-7131	410-974-3129	tprendki@comp.state.md.us
	Price, Anne	American Petroleum Institute (API)	202-682-8463	202-682-8049	pricea@api.org
	Ratliff, Mark	Indiana Department of Revenue	317-615-2505	317-615-2506	<a href="mailto:mratliff@dor.in.gov">mratliff@dor.in.gov</a>
	Reed, David	TX Comptroller of Public Accts	512-463-6056	512-475-0900	<a href="mailto:david.reed@cpa.state.tx.us">david.reed@cpa.state.tx.us</a>

**FTA UNIFORMITY COMMITTEE**  
**Seattle, Washington**  
10-Jan-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Remke, David	Tennessee Department of Revenue	615-741-2679	615-532-1534	dremkez@mail.state.tn.us
	Retz, David	Chevron Corporation	925-827-6395	925-827-7572	<a href="mailto:dret@chevrontexaco.com">dret@chevrontexaco.com</a>
	Reynolds, Dave	Marathon Oil	419-421-2715		<a href="mailto:dreynolds@marathonoil.com">dreynolds@marathonoil.com</a>
<b>XX</b>	Rhoads, Ray	Kansas Department of Revenue	785-296-4011	785-296-8602	ray_rhoads@kdor.state.ks.us
	Riden, Shirley	Pennsylvania Department of Revenue	717-783-9363	717-787-6261	<a href="mailto:sriden@state.pa.us">sriden@state.pa.us</a>
	Riens, Dan	Nebraska Carrier Enforcement	402-324-5106	402-324-5107	
	Rutledge, Amy	North Carolina Dept of Revenue	336-834-4320 ext 221	336-834-4327	<a href="mailto:amy.rutledge@dorn.com">amy.rutledge@dorn.com</a>
<b>XX</b>	Serafino, Brian	Chevron Corporation	925-827-7071		<a href="mailto:brian.serafino@chevron.com">brian.serafino@chevron.com</a>
	Sery, James	Oklahoma Tax Commission	405-522-1764	405-521-2146	
	Scheer, Rick	WY Dept of Audit	307-777-5209	307-777-5642	<a href="mailto:rscheer@wyaudit.state.wy.us">rscheer@wyaudit.state.wy.us</a>
	Schultz, Ann	Michigan Dept of Information Services	517-636-5082	517-636-5032	schultza@michigan.gov
	Smith, Melvin	Tennessee Dept of Revenue	615-741-8338		melvin.smith@state.tn.us
	Spencer, Paul	CA Board of Equalization	916-322-4686	916-985-9632	pspencer@vipincorp.com
<b>XX</b>	Steffens, Peter	Florida Department of Revenue	850-922-2674	850-922-8426	steffenp@dor.state.fl.us
	Thede, Dale	IA Department of Revenue	515-281-3766	515-281-3756	<a href="mailto:dale.thede@idrf.state.ia.us">dale.thede@idrf.state.ia.us</a>
<b>XX</b>	Templin, Sharon	Shell Oil Company	713-241-2246	713-241-2162	<a href="mailto:sharon.templin@shell.com">sharon.templin@shell.com</a>
	Thomas, Gerald	ARCO	213-486-2721	213-486-0760	Gthomas@mail.arco.com
	Thompson, John	Marathon Petroleum	419-421-2361	419-421-8420	<a href="mailto:jdthompson@marathonpetroleum.com">jdthompson@marathonpetroleum.com</a>
	Thung, Andy	Oklahoma Tax Commission	405-522-5651		<a href="mailto:athung@tax.ok.gov">athung@tax.ok.gov</a>
<b>XX</b>	Travis, Ron	Exxon Mobil Corporation	713-431-2897		<a href="mailto:ronald.e.travis@exxonmobil.com">ronald.e.travis@exxonmobil.com</a>
	Turner, Bob	Montana Department of Transportation	406-444-7672	406-444-6032	<a href="mailto:boturner@mt.gov">boturner@mt.gov</a>
	Ulm, Chuck	Comptroller of Maryland	410-260-7278	410-974-3129	<a href="mailto:culm@comp.state.md.us">culm@comp.state.md.us</a>
	Veilleux, Steve	CT Dept of Revenue	860-297-5627	860-541-3229	<a href="mailto:steve.veilleux@po.state.ct.us">steve.veilleux@po.state.ct.us</a>

FTA UNIFORMITY COMMITTEE  
Seattle, Washington  
10-Jan-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Veucasovic, Michael	Arizona Dept of Transportation	602-712-8780	602-712-3494	<a href="mailto:mveucasovic@dot.state.az.us">mveucasovic@dot.state.az.us</a>
	Vicini, MaryAnn	State of Michigan	517-636-4415		<a href="mailto:vicinim1@michigan.gov">vicinim1@michigan.gov</a>
	Villeme, Heather	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:hvilleme@tax.state.wv.us">hvilleme@tax.state.wv.us</a>
	Warren, Doreen	Idaho Tax Commission	208-334-7706	208-334-7650	<a href="mailto:dwarren@tax.idaho.gov">dwarren@tax.idaho.gov</a>
	Watley, Ray	Nevada Dept of Motor Vehicles	775-684-4636	775-684-4636	<a href="mailto:rwatley@dmv.state.nv.us">rwatley@dmv.state.nv.us</a>
	Watson, Liz	NC Department of Revenue	919-715-0716	919-733-8654	<a href="mailto:lizzie.watson@dornc.com">lizzie.watson@dornc.com</a>
	Werner, Carol	AZ DOT	480-712-4337		<a href="mailto:cwerner@azdot.gov">cwerner@azdot.gov</a>
	Weydert, Lynn	CA Board of Equalization	916-322-8830		<a href="mailto:lynn.veydert@boe.ca.gov">lynn.veydert@boe.ca.gov</a>
	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883	804-367-1123	<a href="mailto:Tammy.West@dmv.virginia.gov">Tammy.West@dmv.virginia.gov</a>
<b>XX</b>	Whaley, Stan	Florida Department of Revenue	850-488-3532		<a href="mailto:whaleys@dor.state.fl.us">whaleys@dor.state.fl.us</a>
	Widera, Barry	Synergy, Inc	608-824-9032	608-824-9036	<a href="mailto:bwidera@synergyinc.com">bwidera@synergyinc.com</a>
	Wilson, Steve	Consultant	325-251-6606		<a href="mailto:swilson@hctc.net">swilson@hctc.net</a>
	Wilson, Reesa	Oklahoma Tax Commission	405-522-5660	405-521-2146	<a href="mailto:rwilson@oktax.state.ok.us">rwilson@oktax.state.ok.us</a>
	Williams, Lee	Comptroller of Maryland	410-260-7388	410-974-5564	<a href="mailto:lwilliams@comp.state.md.us">lwilliams@comp.state.md.us</a>
<b>XX</b>	Wisneski, Herman	Minnesota Department of Revenue	218-825-2139	218-825-2139	<a href="mailto:herman.wisneski@state.mn.us">herman.wisneski@state.mn.us</a>
<b>XX</b>	Wissink, Darrell	Nebraska Department of Revenue	402-471-5812	402-471-5607	<a href="mailto:darrell.wissink@rev.ne.gov">darrell.wissink@rev.ne.gov</a>
	Wolfe, Kimberly	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:kwolfe@tax.state.wv.us">kwolfe@tax.state.wv.us</a>
	Zahn, Jan	Exxon Mobil Corporation	713-656-5393	713-656-7502	<a href="mailto:janet.l.zahn@exxonmobil.com">janet.l.zahn@exxonmobil.com</a>
	Zimmerman, Mark	AZ DOT	602-712-6897		<a href="mailto:mzimmerman@azdot.gov">mzimmerman@azdot.gov</a>
	Zion, Stuart	Colorado Dept of Revenue	303-205-8211 ext 6867	303-205-8215	<a href="mailto:szion@spike.dor.state.co.us">szion@spike.dor.state.co.us</a>
	Zwettler, Charles	Wisconsin Department of Revenue	608-261-8985	608-261-7049	<a href="mailto:czwettle@dor.state.wi.us">czwettle@dor.state.wi.us</a>
	<b><u>IF YOU ARE NOT</u></b>	<b><u>ON THIS LIST. PLEASE</u></b>	<b><u>FILL OUT BEHIND</u></b>	<b><u>THE ORANGE</u></b>	<b><u>TAB</u></b>

**COMMUNICATION & COORDINATION SUBCOMMITTEE  
AGENDA – FRIDAY, MAY 29, 2009  
DANA POINT, CALIFORNIA**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE JANUARY 9, 2009 MEETING.
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – ED KING,  
STATE OF CALIFORNIA
4. DISCUSS WHITE PAPER DOCUMENT ON PRICE (TAX) INDEXING &  
SALES TAX ON MOTOR FUEL – PETER STEFFENS-STATE OF FLORIDA.
5. DRAFT OF ADDITION TO THE MODEL LEGISLATION CHECKLIST FOR  
POINTS OF TAXATION-CHRISTY DIXON –STATE OF OKLAHOMA.
6. DISCUSS THE BOOKLET FOR DIVERSIONS- GREG ANDERSON,  
CONOCO/PHILLIPS
7. REMIND ALL SUBCOMMITTEE MEMBERS ABOUT THE  
UPDATES/CHANGES TO THE ALTERNATIVE FUELS INCENTIVES AND  
LAWS BOOKLET
8. DISCUSS INFORMATION ON THE SAFEGUARDING OF IRS DATA
9. DISCUSS INFORMATION ON WAYS AND THINGS TO TAX WHITE  
PAPER DOCUMENTS.
10. OLD BUSINESS
11. NEW BUSINESS
12. NEXT MEETING, FRIDAY, SEPTEMBER 18, 2009 IN OKLAHOMA CITY,  
OKLAHOMA.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE  
COMMUNICATION & COORDINATION SUBCOMMITTEE  
SEATTLE, WASHINGTON  
JANUARY 9, 2009**

**MINUTES**

The Communication & Coordination Subcommittee met on Friday, January 9, 2009. State Co-Chair Christy Dixon and Industry Co-Chair, Ron Travis conducted the meeting. The meeting was called to order at approximately 8:00 AM. There were 16 attendees present.

The minutes from the September 19, 2008 meeting were approved.

The latest edition of the Uniformer (January, 2009 copy) was distributed. The deadline for submission of articles to be included in the May 2009 Uniformer is May 8, 2009. Again many thanks to Ed King and Ron Travis for their continued work on the Uniformer.

**General**

Christy Dixon presented a draft of the Invitation Letter to be sent out by the Uniformity Co-Chairs was discussed. The subcommittee made a few changes to the letter and the subcommittee approved the letter. The subcommittee also recommended that the Invitation Letter be updated after each meeting and included with the minutes and the next agenda to be put on the FTA Website.

The full Uniformity Committee approved the following Invitation Letter on 1/10/09:

FTA Letterhead which includes phone number, website

Date

Recipient

Name of Company/Organization

Address

State, City Zip Code

Dear Recipient:

RE: Federation of Tax Administrators Motor Fuels Tax Section  
Uniformity Committee

The FTA Motor Fuels Tax Section is pleased to invite your (company/organization) to participate at our next meeting on (Date) at (Location). There is no registration fee to attend.

The FTA Motor Fuels Tax Section is comprised of States, Industry, Federal and Foreign Governments and the Canadian Fuel Tax Council. The FTA Motor Fuels Tax Section Uniformity Committee meets three (3) times a year with one (1) meeting in conjunction with the FTA Motor Fuels Tax Section Annual Meeting.. Its purpose is to provide an opportunity for government and industry to partner for the efficient and effective reporting and remittance of fuel taxes, to minimize fuel tax evasion and to act as an information resource to stakeholders.

The FTA Motor Fuels Tax Section would like to include other sectors involved with the manufacturing, distribution, administration and taxation of motor fuels, such as independent refiners, distributors and alternative fuel products.

**Benefit of Participation**

Your company/organization will have a voice in the development of common jurisdictional processes for a more flexible, simplified, efficient and effective fuel tax administration.

The Uniformity Committee which is comprised of four (4) subcommittees developed the Fuel Tax Evasion 11 Point Plan. (see enclosure) The major points of the Plan include uniform definitions for imports and exports; use of Federal numbers as a reference for reporting and information exchange; licensing of all resellers; total accountability of fuel and third party reporting on fuel movement; uniform electronic reporting; and training for auditors and investigators.

Thank you for taking the time to consider being a part of the FTA Motor Fuels Tax Section Uniformity Committee. Please see the attached document which provides you with the Roles and Missions of each of the four (4) subcommittees of the Motor Fuels Tax Section Uniformity Committee.

Should you wish to attend the next meeting, future meetings or require more information, please contact (name) at (website) or (telephone number).

Sincerely,

Your Name  
Title  
FTA Motor Fuels Tax Section Uniformity Committee

## **FTA Motor Fuels Tax Section Uniformity SubCommittees:**

### **Communication and Coordination Subcommittee promotes points 1, 8 and 10 of the 11 Point Plan.**

- Model legislation
- Definitions and terms
- Surveys
- STP Funding
- Publications
  - Uniformity Project Booklet
  - Uniformer
- Advisory groups
- Promote single point of filing
- 11 Point Plan maintenance

### **Compliance Subcommittee promotes point 11 of the 11 Point Plan.**

- Educate and advise stakeholders by:
  - Publicizing case studies and best practices
  - A liaison to Law Enforcement
  - Involving stakeholders at all levels
  - A clearinghouse for effective tools to combat fuel tax evasion
  - Encourage industry to educate government on accounting and distribution processes
  - Provide guidance to stakeholders on how to integrate ExStars/ExTole in a tracking system

### **Electronic Commerce Subcommittee promotes point 6 of the 11 Point Plan.**

- Develop and maintain a standard electronic filing and remittance process
- Facilitate and encourage the implementation of the standard electronic filing and remittance process
- Educate non-technical staff how to use the standard electronic filing and remittance process
- Monitor ExSTARS/ExTOLE for compatibility

### **Forms Management Subcommittee promotes points 2, 3, 4, 5 and 9 of the 11 Point Plan.**

- Maintains forms and subschedules
- Creates new forms and schedules
- Provides reporting guidance for forms and schedules
- Product code control
- Sub-schedule control

The full Uniformity Committee approved the following definitions on 1/10/09:

**Two Party Exchange:** A transaction in which petroleum product is transferred from one supplier to another supplier pursuant to an exchange agreement.

**Exchange Agreement:** An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack.

The full Uniformity Committee approved the following section to be added to Model Legislation for Two Party Exchanges on 1/10/09:

Introduction:

Two-party exchange is a transaction in which petroleum product is transferred from one supplier to another supplier pursuant to an exchange agreement.

Exchange Agreement is an agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack.

Simple example of two-party exchange transaction:

Supplier A is a position holder in Terminal X. Supplier B has a customer taking delivery of product in Terminal X, but Supplier B is not a position holder in Terminal X. Supplier A agrees to exchange product with Supplier B so Supplier B can sell product to the customer. Likewise, Supplier B will exchange product in another terminal where Supplier A is not a position holder.

Items to consider:

A. Your state's taxation point.

1. Tax at the terminal rack (including position holder, modified position holder, or first receiver)

Position holder = the one who owns inventory according to the records of the terminal operator.

Modified position holder = The position holder delivers on exchange and the exchange receiver remits the tax; or if no exchange is involved the position holder remits the tax.

First receiver = The person physically receiving accountable product/motor fuel at the rack remits tax to the taxing jurisdiction, if licensed. If not licensed, then variations of position holder and modified position holder should be considered.



2. Tax below the rack (including distributor/wholesale level, retail level, or upon importation)
  - a. If taxing below the rack, you should consider the number of pass-throughs allowed and whether two-party exchanges will affect the number of pass-throughs on all products, including ethanol blended with gasoline. (An example of a “pass through” is when the distributor could collect and report the tax to the state, but chooses to sell tax-free product to the wholesaler, who then becomes responsible for reporting and paying the tax to the state.)

Keep in mind that if you decide to limit the number of pass-throughs, the person in the middle may not know that their the taxable party.

B. How to handle “stacking” exchange agreements. You might encounter a series of two-party exchanges prior to the product leaving the terminal. States should consider how they want to handle these “stacking” exchange agreements on a single movement of fuel.

C. Tracking and cross matching issues.

1. Will you be able to track and cross match transactions involving two-party exchanges?
2. Does fuel lose identity through a series of two-party exchanges? (This means not being able to identify the fuel type, losing track of the original bill of lading number, or not being able to track the product from the original position holder through the exchange partner to the final recipient.)
3. Does terminal disbursement information properly match recipient’s receipt information? Does the terminal-issued bill of lading reflect the exchange-receiver as the supplier of record as opposed to the position holder? The position holder should not be reported on the bill of lading as the supplier of record.
4. Does the terminal operator report reflect the exchange receiver as the supplier of record as opposed to the position holder?

D. Enforcement and auditing issues.

1. Is product transferred via a two-party exchange or is the transaction Actually a sale? When does title actually transfer?
2. Does possession transfer directly from the exchange supplier to the exchange receiver’s customer; title passes instantaneously from the exchange supplier to the exchange receiver to the exchange receiver’s customer.
3. Are both parties properly reporting the transaction?
4. Do participants have proper supporting documentation?
5. If the fuel is exported to an at-the-rack state, will the proper tax be collected and remitted?

The subcommittee has been charged with updating the Alternative Fuels Incentive and Laws booklet each year and the subcommittee decided that the best way to keep the booklet updated is to have a person from each region contact each of the states in their region for any updates or changes. It was decided that all updates and changes would be sent to the state co-chair by July 15<sup>th</sup> of each year.

The following people volunteered from each region:

Midwest	Edie Martin
Northeast	Marc Papandrea
Pacific	Ed King
Southeast	Carol Player

At the meeting in September, 2008, Gloria with Conoco/Phillips asked that the subcommittee put together some type of document concerning how states handle diversions and their definition of what a diversion is. Gloria said that she had already contacted a lot of the states and has compiled all of the information she had received. She said that she would bring a draft to the meeting in 1/09. Gloria has been transferred to a different department; however, Greg Anderson said that he could get the document and we can discuss it at our next meeting in May.

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

Peter Steffens is going to do a White Paper Document on Price/Tax Indexing and Sales Tax on Motor Fuel. The subcommittee will discuss the document at the next meeting in May.

Ron Travis gave an update on the Federal Farm Bill that passed 10/08 concerning Ethanol-Federal Level. The bill states that ethanol blended at 2% is now considered denatured instead of 5% in order to get the IRS credit. The problem is that there is no way to test the percentage of the denaturant.

The Steering Committee has asked the subcommittee to add samples on how to Safeguard IRS Data in Model Legislation. Cindy Anders-Robb did a small presentation to the subcommittee concerning this issue. Cindy stated that the IRS will be contacting each State to see how they are safeguarding IRS data. She said that it doesn't matter if you are looking at the data or not, the IRS wants to know what you would do if you looked at it. A draft of a letter to be sent to industry for each state to send out was handed out. The main problem with ExStars is the fact that when industry is filing their Terminal Operator Reports the data should be sent as "c" data instead of "d" data. If the data is sent as "d" data, then it is subject to IRS disclosure laws, but if it is sent as "c" data then it is under the states disclosure laws and not the IRS. Because of this, most of the states are not going to use the ExStars Data, because of the IRS disclosure laws. In order to be able to get to single point filing of terminal reports, the industry needs to make sure that they send the information as "c" data.

For the next meeting in May, I have asked each member to get information on how their state Safeguards the IRS Data so that we can compile the information to be put into the Model Legislation.

The Steering Committee has also asked that the subcommittee to do White Paper Documents for taxing alternative fuels. Example: Vehicle Mileage Tax-Use the Oregon study to create a document. The subcommittee has been charged with compiling a list of other ways and things to be taxed. The subcommittee had a very lengthy discussion and some of the items that were brought up are:

- Electricity
- Liposuction
- Compressed Natural Gas
- Wind and Solar

Ed King said that his law already addresses Electricity and Liposuction. Ed said that he would bring this information to the next meeting. Another state to look at is the website for Pennsylvania- they have addressed some of these items. The subcommittee was asked to gather what ever information/ideas they have for the next meeting.

Christy Dixon presented a draft of Points of Taxation for the Model Legislation Checklist; however, the Model Legislation already addresses the Points of Taxation. The subcommittee suggested that maybe we just expand what is already in the Model Legislation Checklist. A draft of the Points of Taxation for the Model Legislation Checklist will be discussed at the next meeting.

The Industry Uniformity Co-Chair had asked the subcommittee to possibly putting together some type of booklet concerning each states licensing requirements. The subcommittee discussed this and decided that there really is no way to do this because of each states requirements-most of the states want to talk to the licensees before sending out any forms to ensure that they are licensing them properly. The industry is wanting to have a list of contacts so that when their clients ask them about licensing requirements, they can give then a name and number. Also, industry would also have a contact name if they needed help. The subcommittee suggested that this year when the EC Survey is sent out they add a question asking the contact name and numbers that follows the contacts that are listed on the FTA Website. This way the information can be updated each year.

Motor Fuel Contact	Name & Phone Number	E-Mail
Licensing Contact	Name & Phone Number	E-Mail
Motor Carrier Contact	Name & Phone Number	E-Mail
Audit	Name & Phone Number	E-Mail
Enforcement	Name & Phone Number	E-Mail
EDI Contact	Name & Phone Number	E-Mail
FTA Uniformity Committee	Name & Phone Number	E-Mail
IFTA Contact	Name & Phone Number	E-Mail
Joint Fed/State Motor Fuel Compliance	Name & Phone Number	E-Mail

The next meeting will be on May 29, 2009 in Dana Point, California.

Christy Dixon, State Co-Chair, State of Oklahoma  
Ron Travis, Industry Co-Chair, Exxon/Mobil

**FIA Motor Fuel Tax Uniformity Committee**  
**Electronic Commerce / Forms Subcommittees - Agenda**  
Dana Point, CA  
**May 29, 2009 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, 2008**

**Review of Forms Minutes from September 19, 2008**

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

**8:10 A.M. – 9:15 A.M.**

**Forms Agenda**

**Lee Gonzalez**

Uniformity Guides update  
Uniform Blenders report update  
Ethanol Producers Numbers (EPN)  
New Business

**9:30 A.M. – 9:45 A.M. Break**

**9:45 A.M. – 10:15 A.M.**

**Industry Issues**

Brian Serafino, Chevron

**10:15 A.M. – 11:15 A.M.**

**EC Survey questionnaire**

Ray Rhoads, Kansas Dept of Revenue

**11:15 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**

Tim Torri, IRS

**12:00 P.M. – 1:00 P.M. Lunch**

**1:00 P.M. – 1:30 P.M.**

**EDI Guide**

**Submissions**

New Hampshire

**1:30 P.M. – 2:00 P.M.**

**New Business**

Topics for next meeting

**2:00 P.M. – 3:30 P.M.**

**XML Schema Update**

Stan Whaley, Florida

**Next Meeting:**

**Date: September 18, 2009**  
**Location: Oklahoma City, OK**

## EDI Implementation Guidelines

### 1. Standard EDI Map (ANSI X.12 4030 format):

By using the Motor Fuel Uniformity Committee approved EDI map, States and taxpayers can leverage existing work instead of creating custom files to transmit tax data. Standard maps pre-define fields and data elements so they are well understood. In addition, States and companies can utilize vendor software to produce standard EDI files.

FYI – Once the uniform file is received, the state can choose to ignore certain data fields.

### 2. Testing Timeline:

- From notifying the taxpayer to go-live, allow 6 months to test and convert current process to EDI. This gives appropriate lead time to align resources, budgets, preparation and testing.

- Sample Data Test: Require 1 or 2 months of testing sample data. Be flexible as to what month and year the companies provide for testing. Due to development system limitations, only a limited amount of data may be available at any given time and it is very cumbersome to load data from prior month's actual transactions. The point of this portion of the test is to test the systems ability to process the file.

- Production Data Test: To ensure that EDI is accurate, the state could require both paper and EDI for 2 to 3 months in production.

- After Go Live the paper and/or separate electronic submission via fax, email or web site of summary reports contained in the EDI submission should no longer be required.

### 3. Forms and Schedules:

It is recommended not to change forms or schedule codes at the same time you are moving to EDI. Moving from paper to EDI is more straight-forward when the forms/schedules remain the same. We recommend changing forms/codes in advance of EDI.

### 4. State Web Site:

If possible, the state's web site could provide the following:

- Allow companies to upload and process test and production files.

- Provide clear error messages and confirmation that a return was filed. Error messages should allow the filer to identify which records resulted in the error. Recommendations for confirmation information include the name of the file and the date submitted.

- Validation/Pre-Check process: validate a file before submission to catch any data issues (i.e. invalid FEIN).

- Allow for multiple user logins by filer.

- Whether through FTP or web site login, EDI filing methods should attempt to use standard technology and settings to minimize the need for supplemental technology support.

- Contain contact information for problems using web site or filing return. EDI documentation contacts can get out of date.

FYI - Colorado has good pre-EDI validation process. See "EDI check" at: <https://www.cofits.com/goGuest.cfm>

### 5. Retroactive Filing:

Requiring companies to re-file paper returns as EDI is not a best or preferred practice. Once a return is filed with the state (paper or EDI), that return should serve as the source.

If a state expects they will be requiring the taxpayer to back file they need to disclose that fact up front, so that the taxpayer can prepare for it while testing. It shouldn't come as a surprise at the end of the certifications process.

States could also be asked to suspend the paper schedules in exchange for a company's agreement to back file the returns due during the test period.

### 6. EDI Implementation guides:

It is recommended that state's begin with the FTA Electronic Commerce Guide in designing the state's guide; then submit that guide to the committee for review and approval. Once approved the state publishes their guide and advises industry allowing 6 months for testing and implementation.

Include comprehensive instructions that address both technical specifications and plain text descriptions.

Include testing procedures/requirements, State contacts and any specific file naming conventions. Also include schedule description details for determining appropriate schedule assignments as many times the taxpayer and state testers involved in implementing EDI are not experts with the particular tax returns.

## Import Export File Layout

This is a delimited flat file. Use a ~ to delimit the file. The file name should contain the state receiving the file and the state sending the file. The file name should also contain the date time stamp. Example: File Naming Standard – OH\_Receiving\_Sending\_KY\_MMDDYYYYhhmm.TXT. This file can contain both import and export data.

Example:

KY~01312008~3A~Gallons imported from  
terminals/refineries~065~Gasoline~Reporter~123456789~SELLER~234567890~~~CARRIER~345678901~543210~01152008~J~T31OH3102~~~~~KY~~~~8115~~~I

KY~12112007~7~Gallons exported to the State of  
IL~123~Alcohol~Reporter~456789012~~~BUYER~567890123~CARRIER~678901234~908024~12182007~J~~~FRANKFORT~KY~~~~~IL~~~~~28500~~~E

Col No.	Data Element	Data Type	Format	Field Requirement	Description	Explanation or Example
1	Jurisdiction Code	Text	KY	Required	The US postal code of the state from which the data is being sent	Jurisdiction identifier
2	Period End Date	Text	MMDDYYYY	Required	Reporting Period – Month Day Year	Note: DD – represents the last day of the reporting period, i.e. –01312008
3	Schedule Code	Text		Required	Schedule Code	The submitting Jurisdiction's Import / Export Schedule Types. i.e.: 3, 3A, 3B, etc....
4	Schedule Code Description	Text		Optional	Schedule Code Description	
5	Product Code	Text		Required	Product Code	The FTA product codes are 3 char codes. The Leading 0 is required. Example of product codes are: 065, 160, 228, E85, etc.
6	Product Code Description	Text		Optional	Product Code Description	Gas, Un-dyed Diesel, Dyed Diesel, etc.
7	Filer Name	Text		Required	Filer's Name	Legal name associated to the FEIN or SSN
8	Filer FEIN Identifier	Text		Required	FEIN/SSN	SSN allowed if no FEIN is available.
9	Seller's Name	Text		Required if a Receipt Schedule	Seller's Name	If the record is an Import, report the Seller. SSN allowed if no FEIN is available.
10	Seller's FEIN	Text		Required if a Receipt Schedule	Seller's FEIN	
11	Purchaser Name	Text		Required if a Disbursement Schedule	Purchaser's / Buyers Name	If the record is an Export, report the Buyer. SSN allowed if no FEIN is available.
12	Purchaser FEIN	Text		Required if a Disbursement Schedule	Purchaser's / Buyers Name FEIN	
13	Carrier's Name	Text		Required	Carrier Name	
14	Carrier's FEIN	Text		Required	Carrier FEIN	SSN Allowed if no FEIN is available.
15	Document Number	Text		Required	Document Number	
16	Date Received/Shipped	Text	MMDDYYYY	Required	Date Received/Shipped	i.e. 01222004

Col No.	Data Element	Data Type	Format	Field Requirement	Description	Explanation or Example
17	Transportation Mode	Text		Required	FTA Transportation Code	"R" – Rail "PL" – Pipeline "B" – Barge "J" – Truck "S" – Ship
18	Point of Origin Terminal Code	Text	T##KY####	Provide if City / State is not given	Point of Origin Terminal Code	Terminal or Storage EPA Code. Ex: T93TN1111 (No separators)
19	Point of Origin Address	Text		Optional	Point of Origin	
20	Point of Origin City	Text		Optional	Point of Origin	
21	Point of Origin State	Text		Provide if Origin Terminal Code is not provided	Point of Origin	Mandatory if Point of Origin Terminal Code is not supplied.
22	Origin County	Text		Optional	Point of Origin	
23	Origin Zip Code	Text		Optional	Point of Origin	
24	Origin Country	Text		Optional	Point of Origin	
25	Destination Terminal Code	Text	T##OH####	Provide if City State is not available	Point of Delivery Terminal Code	Terminal or Storage EPA Code.
26	Destination Address	Text		Optional	Point of Delivery	
27	Destination City	Text		Optional	Point of Delivery	
28	Destination State	Text		Provide if Destination Terminal Code is not provided		Mandatory if Point of Destination Terminal Code is not supplied.
29	Destination County	Text		Optional	Point of Delivery	
30	Point of Destination Zip	Text		Optional	Point of Delivery	
31	Destination Country Code	Text		Optional	Point of Delivery	
32	Net Gallons	No.		Provide if Available	Net	Provide if provided by jurisdiction. Enter negative values as "-345"
33	Gross Gallons	No.		Provide if Available	Gross	Provide if provided by jurisdiction. Enter negative values as "-345"
34	Billed Gallons	No.		Provide if Available	Billed	Provide if provided by jurisdiction. Enter negative values as "-345"
35	Export / Import Indicator	Text	E or I	Required	Was this an Export out of the submitting state or an Import into the submitting state?	Indicate if the detail is an Export or Import using a single character: Ex: I – Import or E - Export





## Meeting Agenda and Minutes

<b>Type of Meeting</b>	FTA – Forms Sub-committee
<b>Date</b>	May 29 <sup>th</sup> and May 30 <sup>th</sup> - 2009
<b>Venue</b>	Dana Point, California
<b>Start Time</b>	8:00 am

### Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Lee Gonzalez
2	Review of Minutes (January of 2009)	Cheryl Gilson
3	Old Business 1) Uniformity Guide Updates - Review proposed corrections to the uniformity guide 2) Ethanol Producer Numbers (EPN) – Review proposal for ethanol producer identification numbers and registration requirements. 3) Uniform Blenders Report	Cindy Mongold  Herman Wisneski & Ray Grimm  Lee Gonzalez
4	New Business	Team
5	Recap and Adjournment	Lee Gonzalez

### Meeting Minutes:

No.	Discussion item	Meeting Minutes
1		

### Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Uniformity Book	Forms Review Committee	Forms Review Committee will take on task of reviewing forms in the Uniformity Guide to identify and correct other discrepancies.	NS
2	Producers and manufacturers control number.	Ray Grimm, Herman Wisneski	Work on procedures/naming convention for assignment of producers and manufacturers unique identification number.	NS
3	Uniform Blenders Report	Lee Gonzalez	E-mail will be sent out on the list serve to determine what states are currently using blender returns. States will be added to page 64 of the Uniformity Guide.	NS

Target date for next meeting: **September 18<sup>th</sup> and 19<sup>th</sup>, 2009**



## Meeting Agenda and Minutes

<b>Type of Meeting</b>	FTA – Forms Sub-committee
<b>Date</b>	January 09, 2009
<b>Venue</b>	Seattle Washington
<b>Start Time</b>	8:00 am

### Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introductions <ul style="list-style-type: none"> <li>▪ Attending: 19</li> <li>▪ State: 11</li> <li>▪ Canadian Fuel Council: 1</li> <li>▪ Industry: 5</li> <li>▪ Consultants: 2</li> </ul> Forms Review Committee – Cindy Mongold, Lou Feletto, Sharon Gostovich, Wilda Ice, Marcia Leichner, Charles Zwettler, Bill Gray Minutes – Cheryl Gilson	Lee Gonzalez
2	Review of Minutes (September of 2008) <ul style="list-style-type: none"> <li>▪ Minutes of September 2008 accepted</li> </ul>	Lee Gonzalez
3	Old Business <ol style="list-style-type: none"> <li>1) New York Forms Approval</li> <li>2) New Hampshire Forms Approval</li> <li>3) Producers &amp; Manufacturers Report</li> <li>4) Uniform Blenders Report</li> </ol>	Lee Gonzalez Cindy Mongold Donna Alderman Lee Gonzalez
4	New Business	Team

### Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	<b>NY Forms</b>	Update by Lee Gonzalez. New York was legislatively mandated last year to provide a means by which all taxpayers can file electronically. New York recognizes their forms and electronic filing requirements do not meet Uniformity standards. However, they have no plans in the immediate future to address electronic filing of petroleum forms. FTA assistance will be required in the future.
2	<b>NH Forms</b>	Update by Cindy Mongold: New Hampshire sent a Distributor, transporter, and Oil Discharge & Pollution Control Report to the forms review team for approval. New Hampshire modified forms as suggested by Forms Review Committee. New Hampshire recently sent Transporter and Oil Discharge and Pollution Control report. Team provided limited feedback on the Oil Discharge & Pollution Control Report due to lack of guidelines/standards in the uniformity book. Motion made and passed to recommend approval to the Uniformity Committee.



Forms Sub-committee Agenda

01/09/2009

Page 2 of 3

No.	Discussion item	Meeting Minutes
3	<b>Uniformity Book</b>	<p>Per Cindy Mongold: When reviewing the New Hampshire distributor form, the Forms Review Committee found some discrepancies in the Uniformity Guide. There appears to be a disconnect between the schedules and the instructions on pages 51 and 52 of the Uniformity Guide. Column 4 of the receipt and disbursement schedule says Original Dest St/Revised Dest State whereas the instructions say point of origin/Destination. Disbursement schedule (page 52) has separate column 5 for a terminal, but the instructions do not indicate whether this is for origin or destination. Recommendation was made to look at each form in the Uniformity Guide and identify any discrepancies. Forms Review Committee (Cindy Mongold) will lead this effort. Proposed corrections will be discussed during the May of 2009 uniformity meeting.</p> <p>Ray Grimm and Herman Wisneski noted there are obvious discrepancies between what is required on a paper return and what is required electronically. A suggestion was made to document the differences and report back to the forms committee. Brian Serafino will lead this effort and report back to the forms committee at the May meeting.</p>
4	<b>Producer's and Manufacturer's Report (Ethanol/Biodiesel)</b>	<p>Discussion opened as to whether or not we needed a uniform producer/importer return for ethanol.</p> <p>What is being looked for?:</p> <ul style="list-style-type: none"> <li>▪ Donna Alderman: Ability to track inventory and assess tax upon the production and importation of ethanol. North Carolina created a form to meet this requirement using the distributor model.</li> <li>▪ Herman Wisneski: original intent was to create a return to track the manufacturing of Biodiesel and Alcohol <ul style="list-style-type: none"> <li>○ Should there be a difference between tax report and producers report?</li> <li>○ All ethanol in MN is sold to a marketing group and can't be tracked</li> </ul> </li> <li>▪ Ray Grimm – Michigan uses proprietary TCN number in the 9000 range: <ul style="list-style-type: none"> <li>○ Use E + nn + state abbrev + 4 digit unique number for Ethanol</li> <li>○ Use B + nn + state abbrev + 4 digit unique number for Biodiesel</li> <li>○ Diversion system only requests last 4 digits</li> </ul> </li> <li>▪ Scott Fitzgerald, Iowa – need terminal number assigned for plants, currently Iowa has assigned proprietary TCN number</li> </ul> <p>Discussion held on having FTA maintain list of alternate fuel plant registration numbers similar to the TCN. Agreed uniformity should come up with naming convention and procedures to maintain registration numbers. Action item assigned to Ray Grimm and Herman Wisneski.</p> <p>Reporting - Bill Gray:</p> <ul style="list-style-type: none"> <li>▪ Already have forms in place for taxation: either distributor or supplier level</li> <li>▪ Statutes for many states need to be changed to require needed reporting</li> </ul> <p>Donna Alderman recommended tabling of forms discussion and follow suggestion of using terminal operator and supplier return – approved.</p> <p>Summary – A decision was made to treat ethanol no differently than gasoline for reporting purposes. In other words, use the existing supplier, operator, and distributor model to report the production and importation of ethanol. However, to use the existing model, the committee recognized a need to assign a unique identification number (similar to the Terminal Control Number) to each ethanol producer/importer. Discussion held on having FTA maintain a list of alternate fuel plant registration numbers similar to the TCN. Committee agreed uniformity should come up with naming convention and procedures to maintain registration numbers. Ray Grimm and Herman Wisneski will create proposal on how to accomplish this task and report back to the forms committee in May.</p>
5	<b>Uniform Blenders Report</b>	<p>Committee discussed adding a list of states who use a blender's return to page 64 of the uniformity book. E-mail will be sent out on the list serve to determine what states are currently using blender returns. States will be added to page 64 of the Uniformity Guide. Lee Gonzalez will report back the results in May.</p>



**Forms Sub-committee Agenda**

01/09/2009

Page 3 of 3

No.	Discussion item	Meeting Minutes
6	<b>New Business</b>	Lou Feletto suggested changing caption of schedule 13K to be more generic (Page 127) – from “Credit or Deduction for Alternative Fuel”– to “Credit or Deduction for Reduced Tax Rate”. Motion made and passed to recommend approval to the Uniformity Committee.

**Action Items:**

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Uniformity Book	Forms Review Committee	Forms Review Committee will take on task of reviewing forms in the Uniformity Guide to identify and correct other discrepancies.	NS
2	Producers and manufacturers control number.	Ray Grimm, Herman Wisneski	Work on procedures/naming convention for assignment of producers and manufacturers unique identification number.	NS
3	<b>Uniform Blenders Report</b>	Lee Gonzalez	E-mail will be sent out on the list serve to determine what states are currently using blender returns. States will be added to page 64 of the Uniformity Guide.	NS
4	Uniformity Book	Brian Serafino	There are obvious discrepancies between what is required on a paper return and what is required electronically. A team will document the differences and report back to the forms committee. A decision was made by the uniformity committee to not pursue this task. Donna/Peter - The paper forms are guidelines that should be used by states. A state may decide to use all or some of the fields outlined in the uniformity guide when determining electronic or paper requirements, but should not add new fields.	NS

**Target date for next meeting: May 29, 2009**

Minutes of January 2008 Compliance Sub-Committee  
January 9, 2009  
Seattle, WA

The meeting was called to order at 1:00 pm by State Co-Chair Wilda Ice. Introductions were made by the nineteen members present including the three industry representatives, a representative from the Canadian Fuel Council, 14 state representatives and the representative from FTA.

The minutes for the September 19, 2008 meeting held in Hartford, CT were read and approved.

The training schedule for 2009 was announced. There will be only two training classes offered this year due to the economic slow down which has resulted in poor attendance. The Advanced Investigators class will be held January 25-29 in Austin, TX. The Basic Motor Fuels Class will be held August 23-27 at Portsmouth, VA.

Cindy Anders-Robb had agreed to speak on IRS Disclosure and Security Guidelines (Safeguards for protecting the ExStars Information) at the full meeting on Saturday. She held a short discussion during the compliance sub-committee meeting and passed out Publication 1075 to all attendees.

The Committee discussed taxing issues for alternative fuels which included discussion on the Oregon study and the current alternative tax experiment underway in six states: MD, NC, CA, ID, IA, and TX. Donna Alderman is to report back to the committee the results of this study when it is concluded.

The Committee also had a round table discussion on audit techniques – what has worked to find audit assessments which will increase state revenue. Some of the techniques discussed included:

- 1) Eliminate exemptions – make everyone pay the tax up front then apply for any refunds that would be pertinent to them.
- 2) Use the diversion reports
- 3) Match the export information from other states
- 4) Use tips generated by industry, other audits, taxpayers; consider a “tax hot line”
- 5) Research
- 6) Track fuel from retailer back to supplier; reconcile the inventory
- 7) Work with other states on cross border issues
- 8) Work with other agencies

MN has volunteered to become the keeper of the stats for dyed diesel inspections. Herman Wisniski and Jeremy Neeck will be contacting each state to find out who the contact person is. They will ask for the statistics from each state then will compile the information. Some of the stats they will compile will be: number of samples conducted, number of violations, type of industry or type of vehicle, and amount of fines.

Wilda Ice announced that WV has started a new project. They contacted the US Coast Guard and obtained over the water transfer lists. These lists contain records of all products that are transferred from barge to shore or from shore to barge. WV is only asking for movement of petroleum products. This is different data than that supplied by the Corp of Engineers. They hope to review the data and determine if it will help provide audit leads.

Each participant in the Compliance sub-committee was asked to think about a project for 2009. What can the Compliance Sub-Committee do to help uniformity achieve its goals?

The next meeting will be held Friday, May 29, 2009 at Dana Point, CA.

# The Uniformer

**MESSAGE FROM THE  
FTA MOTOR FUEL TAX  
SECTION CHAIR  
HERMAN WISNESKI**

I hope the holiday season was fun and interesting for you and your family. This report, since I just took the chair in September, will be short and sweet. All the sub-committees are toiling away in their respective areas of expertise. I expect that we will see results of this work at the meeting in Seattle.

I read that states are more diligent, in these times of shrinking tax revenues, in pursuing tax cheaters and tax fraud in the three largest areas of taxation; sales tax, personal income tax and corporate income tax. I think they are missing another tax that has a tremendous impact on the state and that is Motor Fuel excise tax. If it is some other name in your state or province it is the tax that pays for the roads, bridges, Department of Transportation and in my case, Minnesota, pays for the Petroleum tax unit. States are looking at raising revenue not raising taxes. By going after the tax cheats and scofflaws the state gets more money but does not have to raise taxes. This is where Uniformity can help the states. We can work together on cross-border issues, interstate sales of motor fuels; stop the cheaters from playing one state against the other. When you come to a Uniformity meeting and interact with the other participants at the meeting you are using the committee as it was intended to work. Bring your ideas and suggestions on how you are

doing audits, tracking product, collecting from the bad guys and other things you do in your state or province does that other states or provinces can adopt.

I will have a longer column in the next issue of The Uniformer for the May meeting.

**MESSAGE FROM THE  
UNIFORMITY COMMITTEE  
STATE CO-CHAIR  
MARCIA LEICHNER**

I hope everyone had a wonderful holiday season, and I wish you all a happy and healthy 2009. I'd like to thank you for your confidence, and I look forward to serving as the State Uniformity Co-Chair.

The past six months has been a roller coaster for the fuel industry. This morning, gasoline in Omaha was down to \$1.48, which depicts a five-year low. Would any of us have projected these low prices just six months ago when we were spending almost \$4 per gallon of gasoline? I don't think so, but honestly my "family" budget appreciates the lower prices. As individuals, businesses, states, and a nation we are facing tough economic times and tight budgets. We will certainly be called upon to do more with less, and it's very important to keep the lines of communication open among states and with industry. As an active member of the Uniformity Committee for a number of years, I've been impressed with all of the smart and hard working individuals that make up this group. Evidence of the hard work

can be seen in the updates that continue to be made to the Uniformity Project Book. This book is a working document for states and industry, and serves as a great reference and road map for motor fuels administration. I'd like to thank George Higdon, past State Co-Chair, for his expertise and contributions; Bob Donnellan, for his leadership as he continues to serve as Industry Co-Chair; and all of the subcommittee chairs who continue in their leadership role: Brian Serafino, Gene Holland, Wilda Ice, Sharon Templin, Christy Dixon, and Ron Travis. I'd like to express a warm welcome to Lee Gonzales, FL, who replaces Herman Wisneski, MN, on the Forms Management subcommittee; and Traci Bullock, SC, who replaces Darrell Wissink, my co-worker, on the Electronic Commerce subcommittee.

Thank you Herman and Darrell for your contributions. I look forward to working with each of you.

**MESSAGE FROM THE  
UNIFORMITY COMMITTEE  
INDUSTRY CO-CHAIR  
BOB DONNELLAN**

As I head into my 5th year as your Industry Uniformity Co Chair I would like to thank everyone for the support they have shown me over the past four years. Every one of you have done a tremendous job within your sub committees and I look forward to working with all of you again over the next year. I know it seems that we keep hitting a brick wall

every time we try to get States to become uniform or try and let states know we have already invented the wheel on EDI, but persistence in the end will make it happen and if we can just get one more state to jump on board that is gratification enough for me and I hope for you as well. Again, Thanks for a great job last year!

### **MESSAGE FROM MAL BRUCE**

My tenure as manager of Fuel Tax Council (FTC) began October 1, 2008. It has been a busy past few months transitioning into the new position and moving the FTC office from Ontario to Alberta. In September, 2008 I had the opportunity to attend my first FTA, Motor Fuel Tax Section meetings in Hartford, Connecticut. It was a pleasure to meet so many knowledgeable and friendly people and witness the excellent organization of this event.

#### **FTC Semi-Annual Meetings**

The FTC Semi-Annual Meetings were held in Victoria, British Columbia on October 21 and 22, 2008. This was the first meeting under the FTC's new meeting format which provides for Sub-Committee meetings to be held on the first day, followed by the Advisory and Steering Committee meetings on the second day. The four standing Sub-Committees are:

- Uniform Reporting,
- Communications,
- Audit and Enforcement and;
- Training.

We received very positive responses to the new meeting format. The Sub-Committee breakout sessions facilitated excellent discussion and exchanges of information on key issues.

The FTC's next semi-annual meetings are scheduled to take place in Charlottetown, Prince Edward Island on May 12 & 13, 2009.

#### **By-Laws and MOU**

The FTC By-Laws are currently being translated into French. The French version should be available for distribution before our next semi-annual meeting in Charlottetown. The MOU is still undergoing some editing to address issues presented by some jurisdictions. A new draft of the MOU is expected early in 2009.

#### **Training**

The training course schedule has been developed for the upcoming year. A Basic Fuel Tax Training Course was held in Whitby, Ontario from December 2 – 4, 2008. Another offering of this course is scheduled for Vancouver in late February or early March. We are also planning to hold our Field Audit Training Course in the Toronto area in the spring and in the Vancouver area in the fall of 2009.

Development continues on our new EDP Audit Training Course. The development plan has been revised and the course material is expected to be completed in February, 2009. The first mock

course is tentatively scheduled to be delivered in May, 2009.

#### **Council Membership Expansion**

The Communications Sub-Committee is currently working out the details to invite more fuel industry stakeholders to participate in FTC meetings. It is anticipated that invitations letters will be sent out to the first group in the early 2009. The goal is to have more industry sectors affected by or who have a vested interest in fuel tax administration participating in our meetings.

#### **Election of Officers**

Current Steering Committee Vice-Chair, Andrew Foster (New Brunswick) will take over from André Brisebois (Quebec) as Chair of the Steering Committee on April 1, 2009. Melissa Banks (Alberta) was elected as the Vice-Chair at the Steering Committee meeting held in Victoria, British Columbia on October 22, 2008. Melissa's term as vice-chair also begins on April 1, 2009.

#### **Onward and Upward**

I look forward to the challenges ahead and the opportunity to contribute to the quality of fuel tax administration in Canada. The cooperative working relationship between the FTC and the FTA, Motor Fuel Tax Section is well documented. I plan on working hard to continue this valuable relationship. Most importantly, I look forward to working with the many knowledgeable and supportive people who work in fuel tax administration.



**UNIFORMITY COMMITTEE**

The FTA Motor Fuel Tax Section Uniformity Committee met at the Hartford Hilton in Hartford, Connecticut on September 20, 2008. George Higdon (MS), Uniformity State Co-Chair called the meeting to order. Fifty-eight (58) were in attendance.

**Minutes**

The minutes of the May 2008 Uniformity Committee meeting in Jackson Hole, Wyoming were approved.

**Presentation**

Edie Martin (KS) gave a presentation on Disaster Planning.

**SUBCOMMITTEE REPORTS****Compliance Subcommittee**

Wilda Ice (WV) reported there were sixteen (16) in attendance. The committee discussed the following:

- Modification of diesel engines to allow for propane injections
- Ethanol/biodiesel
- Report from WV on various projects that include:
  - Barge movement
  - Fuel sampling
  - Railroads and ethanol movement
  - Military bases and stale fuel
  - Unlicensed importers
  - Investigations
- New Issues

**Electronic Commerce Subcommittee**

Darrell Wissink (NE) reported there were thirty-eight (38) in attendance. The subcommittee discussed the following:

- Industry Issues
- EDI/EC Survey
- XML Schema update
- ExSTARS Update

**Forms Management Subcommittee**

Herman Wisneski (MN) reported that this committee met with Electronic Commerce. There were thirty-eight (38) in attendance. The subcommittee discussed the following:

- Forms approved request
  - New York  
still working on them
  - Arizona  
still working on them
  - New Hampshire  
still working on them
- Uniform Blenders Report
- Uniform Refund form
- Producers and Manufacturers report
- EDI implementation by the States

**Communication and Coordination Subcommittee**

Christy Dixon (OK) reported that seventeen (17) were in attendance. The subcommittee discussed the following and the September 2008 *Uniformer* was

passed out. (See minutes for the publication).

- Alternative Fuels Incentive and Law booklet
- Definition:
  - Two Party Exchange  
Exchange Agreement
- Diversion/how states handle
- Addition to the Model  
Legislation Checklist for  
points of taxation

**Old/New Business****Old/New Business**

Everyone THANKED George Higdon (MS) for being the Uniformity Chair for the last year.

Marcia Leichner (NE) will be the next Uniformity Chair.

Everyone THANKED Darrell Wissink (NE) for being the Electronic Commerce Chair for the past several years.

Traci Bullock (SC) will be the next Electronic Commerce Chair.

Everyone THANKED Herman Wisneski (MN) for being the Forms Management Chair for the past several years.

Lee Gonzales (FL) will be the next Forms Management Chair.

**Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

January 9-10, 2009  
Seattle, Washington

May 29-30, 2009  
Dana Point, California

September 18-19, 2009  
Oklahoma City, Oklahoma

The meeting was adjourned.

**UPCOMING MEETINGS 2009**

**Uniformity Meeting**

May 29-30, 2009  
Dana Point, California

September 18-19, 2009  
Oklahoma City, Oklahoma

**FTA Motor Fuel Tax  
Training Courses**

Advanced Investigation Training  
Course  
January 25-29, 2009  
Austin, Texas

**Editors**

Ed King  
(916) 324-2379  
[Edward.King@boe.ca](mailto:Edward.King@boe.ca).

Ron Travis  
(713) 431-2897  
[Ronald.e.travis@exxonmobil.com](mailto:Ronald.e.travis@exxonmobil.com)