



Wyoming Fuel Tax News

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SPECIAL POINTS OF INTEREST:

- **Electronic Filing**
- **Curyea Joins Leadership Team**
- **Process Improvement**
- **Accidental Blending & Contaminated Fuel**

INSIDE THIS ISSUE:

- Electronic Filing** 1
- Jaron Curyea Promoted** 2
- FTA Team Building** 2
- Process Improvement** 3
- FTA Team Making a Difference** 3
- Accidental Blending** 4
- Team Contact Information** 4

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Electronic Filing Requirement

As many of you will remember from our December 2010 newsletter, we are moving forward with requiring electronic filing of tax returns. We are now ready to accept electronic tax returns, and we have incorporated specific requirements in our Fuel Tax Administration Rules and Regulations as to a timeline for filers with 250 schedule lines or more. Suppliers, distributors, importers, and exporters will be required to file monthly reports electronically by the specified date below:

- **On or before October 1, 2011**, filers with more than **1,000 schedule lines**
- **On or before January 1, 2012**, filers with more than **750 schedule lines**
- **On or before April 1, 2012**, filers with more than **500 schedule lines**
- **On or before July 1, 2012**, filers with more than **250 schedule lines**

Taxpayers will need to submit both electronic & hard copy returns for three months. After filing three monthly electronic returns that are factually correct and match the hard copy reports, the taxpayer will only need to file electronically but will still be required to mail the cover sheet and money due.

Our customers with more than 1,000 schedule lines have already been notified by our EDI Team that they will be required to submit their September 2011 tax returns electronically. Our taxpayers with more than 750 schedule lines will be notified through e-mail in the near future, and the tiers following that will be notified several months prior to their stated deadline.

The electronic filing format used is based on the specifications listed in the Electronic Combined Reporting Methods Implementation Guide published by the Motor Fuel Section of the Federation of Tax Administrators. The specifics, including Wyoming's modifications--primarily which fields are required and which schedules are valid,--are published at:

http://www.dot.state.wy.us/wydot/business_with_wydot/fuel_tax/electronic_filing

The process to move to electronic filing is as follows:

- Submit a test file to our Financial Systems IT guru, Grant Johnson, at: Grant.Johnson@wyo.gov
- After the test file can be reconciled to the original hard copy return, you will submit parallel electronic detail for a period of three months.
- After the test period of three consecutive matching returns, only electronic detail data with the current paper cover will be required.

Please note that this process may be periodically modified at the discretion of this office. If you would like to file electronically but are unable to create EDI files due to the limitations of your software or have any additional questions, please contact a member of our EDI team (listed below).

Kim Peters: (307) 777-3926

Bruce Messer: (307) 777-4840

Jaron Curyea: (307) 777-4833

Jaron Curyea Joins the FTA Leadership Team



The end of June saw Jaron Curyea promoted to the Senior Fuel Tax Examiner position within the Fuel Tax Program. The position had been vacant since early April of this year due to Margie Hayes' retirement.

Jaron joined the Fuel Tax Program in May of 2010 as a Fuel Tax Examiner and quickly assimilated into the team. During his time in the program, Jaron has built a solid foundation of fuel tax knowledge and is eagerly taking on his new responsibilities.

"I'm excited about the opportunities and challenges ahead of me, and I am committed to exceeding expectations while being a good team leader," stated Curyea in early July. He will begin the 12 month Certified Public Manager

program in October, and he views that as another means to gain the knowledge that will assist him in meeting the expectations of his new position.

Jaron came to WYDOT with a background in finance having worked at both US Bank and Wells Fargo.

The selection process was very competitive and enlightening. "We were very fortunate to have such a talented pool of candidates to work with during this process, but that also made the decision making process very difficult," stated Wayne Hassinger, Fuel Tax Program Supervisor.

All of the candidates for the position worked through a four-part selection process

that was developed in-house in an effort to both ensure that the candidates had a clear understanding of the requirements and expectations of the position and to give the selection team insight into every candidate's talents, strengths and opportunities.

While there is a lot of upside associated with using a complex selection process, the downside is the time it requires to take the candidates through it. The entire FTA team picked-up the slack while the position was vacant to ensure that all of the work was completed, and continues to while we work to fill the position vacated due to Jaron's promotion.

Congratulations to Jaron and A BIG Thank You to the entire team!

One method that is used to build that cohesion and trust is to have the team work through effective team building exercises that require learning and working together.



FTA Team Building

One of the basic premises of building a highly functioning team is that the team members must trust each other and operate cohesively. One method that is used to build that cohesion and trust is to have the team work through effective team building exercises that require learning and working together.

We have been working towards this goal for a while now, so we have worked together on both formal and informal team building exercises. This

past July gave our team an opportunity to work through a very fun and enlightening team building exercise that we thought we would share. Fun was important because we all needed a break from the grind, and learning is always a critical element to valuable team building.

Two of our team members, **Becky Savastano & Rebecca Grommon**, built an extensive scavenger hunt that took place at Frontier Park during Cheyenne Frontier Days. Teams of three were selected by

random drawing, and each team was given a list of clues and riddles that they had to work together to figure out prior to visiting each location to either retrieve a clue, take a picture or in one instance try on a hat. Although it was not a race, each team was required to complete the exercise within an allotted period of time.

We had a great time, but more importantly we each learned more about problem solving, delegating, accountability and trust.

Improving Our Processes

In late September, the Fuel Tax Team will be starting the arduous process of reviewing every process used in the Fuel Tax Program with an eye towards improved efficiency and effectiveness. While the exercise of reviewing and improving processes can be time consuming, the outcome is typically worth the effort. In connection with process improvement, our Gold Standard work team

has been working on identifying all of our processes, performing a high level self-analysis of our program, and working with other states to compare their processes with ours. This information will then be passed on to the entire team to be used during our process improvement activities.

The end goal of these activities is to become more efficient and effective

through employing as many best practices as we can which will hopefully result in a higher level of service to our customers.

The customer surveys that we have performed over the past year will no doubt prove valuable during this process, and we will certainly be communicating with our customers as we improve our processes.

FTA Team Making A Difference

The Fuel Tax Team has committed to making a difference within the community, and recently decided that a good way to do that would be to support one of it's own while raising funds for a worthy cause.

In August, over 250 cyclists from as far away as Alaska pedaled across Wyoming to help raise funds for research, prevention and treatment of Multiple Sclerosis. **Bruce Messer, Fuel Tax Examiner**, and his wife, Patricia represented the Fuel Tax Program by cycling with other members of the Wyoming Department of Transportation *Road Rage Team*. This is the fourth year

that Messer and his wife have participated in the MS ride. "I ride to fulfill a personal challenge, and also to help the National MS Society fund research, advocate for change, and help people with MS and their families lead more powerful lives. I believe in the work they do and want to be part of it", said Messer. Held annually, the Bike MS Close Encounters Ride was organized to benefit the Colorado-Wyoming Chapter of the National MS Society and the 88,000 Coloradoans and Wyomingites affected by multiple sclerosis.

Other members of the *Road Rage Team* included Tony Laird, Brian Erickson, Tiffanie

Young, Rhonda Deleeuw, Bennett Hopkins, Sue Fermelia, Robin Nichols, David Haller, Janet Farrar, Hannah DeLeeuw, Bobbi Olson, Ron Erickson and WYDOT Director John Cox.

To date, the Fuel Tax Team has raised \$1,599 of the total \$15,714 that has been raised by the WYDOT team. Donations are being accepted through September 30th. Anyone that has questions or that would like additional information can contact Bruce at 777-4840 or email, bruce.messer@wyo.gov.



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Fuel Tax Administration Mission

We are committed to providing world class service by accurately collecting taxes, distributing revenues, and administering the laws associated with fuel tax.

Accidental Blending & Contaminated Fuel



In the fuel industry, your company may have an accidental blending or contamination of fuel. At some point, there will be questions as to how to report the mishap. Everything we do in Fuel Tax Administration is to resolve the implication of tax. A written explanation must accompany all of the incidents for verification of gallons and to help clarify what transpired. A few things to keep in mind are that business decisions are not subject to refund and we reverse only the gallons that were originally sold. Some basic guidelines are as follows:

Distributors:

Accidental blending occurs when the product can still be sold: In this case, the gallons are transferred on the receipt side on the transfer line (i.e., undyed to dyed).

Accidental blending should not be confused with buy backs: Anytime an end user or retailer needs to return fuel to his distributor/supplier, the gallons should be reported as a negative disbursement on the Schedule 5 because the end user/retailer is not licensed to sell the fuel back to the distributor.

Contaminated fuel is accidentally blended fuel that must be returned to the supplier for further refining: This product is known as transmix. In this case, the gallons on the original BOL are reported both as a positive and a negative on the receipt schedule. Credit of taxes will be taken on Lines 23 and 23a. Since any additional gallons pumped out of a tank will not be reported, a written explanation should be included with the return. A credit of taxes should be taken on Lines 23 and 23a.

Suppliers:

There are two scenarios here:

- If the supplier owns the fuel when it leaves the terminal, the supplier should report the reversal of the contaminated fuel on its Schedule 5. We reverse only the gallons that were originally sold.
- If the supplier loses title to the fuel at the terminal, the purchaser should report the contaminated fuel on his return per the policy under distributors and request the tax adjustment with Wyoming.

If you find a situation that does not fit the circumstances of your accidental blending or contaminated fuel, please contact our office for further guidance.



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 Fuel Tax Administration

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