



Wyoming Fuel Tax News

VOLUME 1, ISSUE 3

JUNE 2011

SPECIAL POINTS OF INTEREST:

- Dealer Survey Results
- Ag Gasoline Changes
- Ownership of Fuel
- Fuel Tax Program Stays Strategic

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www.dot.state.wy.us

Margie Hayes Retires

The Fuel Tax Program lost a valuable member of the team and a great deal of institutional knowledge this April when Margie Hayes announced her retirement. When Margie announced at a team meeting that her last day of work with the Fuel Tax Program would be April 1, the team thought she was telling an April fool's joke. They were wrong, and Margie officially retired on April 2, 2011.

Margie began her career as a temporary data entry employee with FTA in January 1999. During her twelve-year tenure, she held the positions of Financial Technician, Financial Specialist, Fuel Tax Examiner, and finally Senior Fuel Tax Examiner. She was the team leader of the Administrative Department and spent many hours training new employees in data entry and audit procedures, as well as answering questions on complex fuel tax issues. She was especially known for her swift use of a red pencil as she assisted the team in making sure that business correspondence was written accurately and professionally.

Margie came to FTA following a 32-year career teaching English to junior and senior high school students. She graduated from Phillips University in Oklahoma with a major in English and a minor in French. She was later awarded a Master of Arts in Curriculum and Instruction from the University of Northern Colorado in Greeley, Colorado.

Extensive travel is the first priority on Margie's "bucket list." She began with a trip to Bakersfield, California, to visit her sister. Future plans include a trip to Santa Fe, New Mexico, and to England to visit her granddaughter who will be studying there. When she is not traveling, she enjoys reading (non-fiction, mysteries and fantasy), and Hardanger embroidery.

When asked what she would like to relay to the tax return preparers she audited, Hayes said "I really enjoyed working with everybody."



GOOD LUCK, MARGIE!

More Customer Satisfaction Survey Results....

As promised in the March issue of Wyoming Fuel Tax News, we have completed our analysis of the recent Dealer Customer Satisfaction Survey.

First, we would like to again express our sincere appreciation to you, our customers, for taking the time to participate in these surveys. We are proud to report that the response rate for the Dealer survey was also well above the standard participation rate!

After reviewing the results, we have identified some areas of focus that we will be working on in the future. Please note that the *Executive Summary* can be viewed in its entirety on our website.

Although a good number of our Dealer customers have

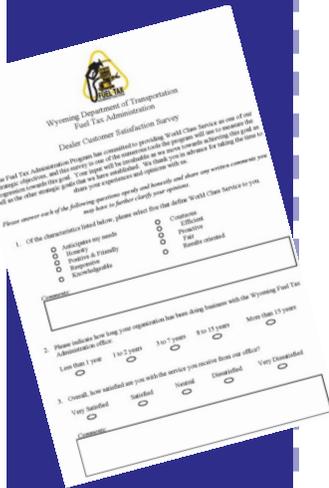
minimal contact with our office, which could be an indication that our processes are working efficiently, it is our hope that this practice will enhance our procedures and communication with our customers.

The following themes and action items were identified by the FTA Team:

Prevalent Themes included confusion regarding the definition of fuel types, interest in electronic filing, easier renewal process, and infrequent use of the website. *Action Items* were prioritized, based on how common they were in the survey and how quickly they could be addressed. *Immediately*, we mailed out both prior newsletters to the dealers because they addressed two of the more commonly asked questions

about fuel types and how to determine the fees for licensing. We are *currently working* on streamlining the application process to include renewals and new applications, thus making the application easier to understand. This will include pre-populating information to allow for updating changes only rather than completing the whole form. *Future* action items will include on-line (electronic) filing. Progress will be reported in upcoming newsletters, as well as posted to our website. As always, if you have direct questions you can reach us by phone at 307-777-4826.

The survey of our Agricultural customers is currently being analyzed, and will be reported in our September newsletter.



This means the 5X Schedule will no longer be utilized for reporting sales to agricultural users. Sales to these users will be reported on the appropriate schedules just as a sale to any other fuel purchaser.



Agricultural Gasoline Change

Starting on July 1, 2011, the 5X Schedule for partially tax-exempt gallons sold to agricultural users will no longer be a part of the monthly DIE and Supplier returns. Earlier this year, the 61st Wyoming Legislature passed House Bill 153 which changes the current exemption program for agricultural gasoline to a refund process. Because of this change, the agricultural user will file for a refund directly with the Wyoming Fuel Tax Administration Program. This means the

5X Schedule will no longer be utilized for reporting sales to agricultural users. Sales to these users will be reported on the appropriate schedules just as a sale to any other fuel purchaser.

In addition to this change, all Agricultural Exemption Certificates with expiration dates after July 1, 2011, will expire effective June 30, 2011. Additionally, all Agricultural Exemption Certificates with expiration dates prior to June 30, 2011, will expire on their

respective date and may be renewed for the remaining period of time up until June 30, 2011.

The Wyoming Fuel Tax Administration team appreciates the challenges of changing this process and believes it will make reporting more clear for everyone involved. As we see changes in the future, we will continue to keep you informed through both our newsletter and website.

The FTA Team In The Community

The Fuel Tax Team continues to be active within the local community, and in May we decided that we could make an immediate impact by donating to the Comea House in Cheyenne.

Team members were given the opportunity to bring non-perishable food and toiletry items which were later delivered to the Comea House.

Program Supervisor, Wayne Hassinger commented, "It always feels good when we can find a way to work together to help those less fortunate than ourselves."

The Comea House is an emergency shelter for men, women and families. Clients at the shelter receive a hot, nutritious meal at night and breakfast in the morning; showers; access to the

free clothing pantry; and free medical attention at Cheyenne Crossroads Clinic next door. Currently, the shelter can accommodate 50 men, 12 women and two families at a time.

To make your own donation to the Comea House, contact Robin Zimmer, Executive Director at (307) 632-3174 or info@comeashelter.org.

Fuel Ownership

Ownership of fuel is often a confusing issue for our suppliers, distributors, and carriers. To determine ownership of fuel, we ask several questions. Who is responsible if the fuel spills? Who pays the freight? Is freight paid on a separate freight invoice, or is it paid on the same invoice with the fuel?

After the questions are answered, here's how we apply the answers:

If a purchaser carries his own fuel, the purchaser is considered the owner of the fuel at the terminal or bulk facility.

If a purchaser hires a common carrier and is billed freight on a freight-only invoice by the common carrier, the purchaser

is considered the owner of the fuel at the terminal or bulk facility.

If a purchaser does not hire the carrier but eventually takes possession of the fuel, ownership of the fuel occurs at the destination; the fuel and freight are billed on the same invoice.

Several examples:

Company A purchased and carried fuel from a Wyoming terminal for export to another state. Since Company A owned and carried the fuel from the terminal, Company A is the exporter of the fuel.

Company A hired a common carrier to carry fuel from an out-of-state terminal. The common

carrier invoiced freight separately from the fuel; Company A is the owner and importer of the fuel.

Company A purchased fuel from Company B at an out-of-state terminal. Company B carried the fuel to Company A's location. Since Company B owned and carried the fuel to Company A's location, and the freight and fuel are billed on the same invoice, Company A took ownership of the fuel at the delivery point in Wyoming. Company B is the importer of the fuel.

If you have any additional questions, please contact your Tax Examiner at the Fuel Tax Administration Program.

Ownership of fuel is often a confusing issue for our suppliers, distributors & carriers.

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.

FTA Is Staying Strategic

In the first edition of the *Wyoming Fuel Tax News*, we shared the six strategic goals that we have identified for the Fuel Tax Administration Program, and in an effort to hold ourselves accountable, we plan to keep you apprised of our progress as we move towards achieving those goals.

Our six strategic goals are listed across the bottom pages of the newsletter, and we continually track our progress towards achieving these goals by using the Balanced Scorecard tool. At the onset of setting our strategic goals, we identified target dates for completion and target percentages for scores on measurements such as customer surveys and team assessments. We also created strategic work teams for each goal in an attempt to efficiently complete the measures we have identified.

In terms of addressing our

organizational design concerns, we met our goal of creating the Administration and Uniformity Departments within the program and we are currently working to refine the roles within those departments. The Organizational Design Team has had to push a few target dates out but is currently working to accomplish the other measures within the goal.

As far as our goal of providing World Class service, we have accomplished a good number of our goals including the customer satisfaction surveys and the implementation of feasible suggestions received in those surveys in addition to leading the team to become more involved in the community.

The Fuel Tax Law Team has been very busy reviewing and updating the rules and regulations for the Fuel Tax Program. We anticipate those rules and regulations to be out for public comment during the

month of June.

The Education Team is making a great deal of progress in building a segmented training program for our customers. We have met many of our intermediate target dates. Additionally, we met our goal and target date for ensuring that each member of the team has a completed Individual Development Plan.

As far as our goal of becoming the gold standard, we are currently in the process of performing an internal analysis that will then be used for our comparison to other states. We have also successfully met our goal of completing an employee survey.

The Highly Functioning Team has just recently started meeting and has already identified what percentage of our functions have backup. More to come from this work team in the near future.

Stay tuned for future updates.



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