



# Wyoming Fuel Tax News

VOLUME 4, ISSUE 1

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## SPECIAL POINTS OF INTEREST:

- **Happy New Year!**
- *Providing Outreach to Customers*
- **FTA Presents Fundraising Check**
- **Brokering**
- **We Share Your Passion**

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## Happy New Year!

Well, it is officially a trend—we are again delinquent with publishing the Wyoming Fuel Tax News! So, again with apologies, we offer the latest issue of FTA's official newsletter.

We hope that everyone enjoyed a safe and happy holiday season, and we hope you all have a happy and prosperous 2014.

FTA had a very busy and challenging 2013, and we are proud of what we were able to achieve. We grew in many ways, we failed and learned from it, we learned and we educated, we collected and we distributed and refunded, we interpreted and we administered, we gave back and reaped the rewards, we were strategic and technically strong, and in the end we were "present", well intentioned and hope that we made a positive difference.

Before moving into the new year, we welcomed Tiffany Romero to the FTA Team as the newest Fuel Tax Examiner. Tiffany comes to FTA with a good amount of industry experience having worked at both Sapp Brothers and Flying J. She joined the team the first week in December and immediately got to work learning the end-user refund process. In mid-January, she will begin learning the auditing process as well as other facets of working on the Fuel Tax Team. Welcome, Tiffany!

As we move into the new year we are once again poised to act strategically while making improvements to our day-to-day operation. We plan to share segments of our strategic plan in upcoming newsletters as well as legislative updates and timely technical information. We are extremely optimistic

about what we can achieve this year, and as always we are open to hearing your ideas and opinions.

On the topic of collecting your input, FTA will be conducting customer surveys again in 2014. We will first survey the Supplier & Distributor customer group, then the Dealer group and then the End-User Refund groups. Our intention continues to be to perform these customer surveys every other year with the intention of learning what our customers believe our focus should be. As in the past, following the collection and analysis of the data, we will provide an executive summary and action item list. The first survey should be out to customers early second quarter, and we hope to have all surveys completed by fourth quarter 2014.

We welcome and anticipate some challenges in the upcoming year. In 2014, we anticipate more focus and work on the alternative fuels topic, we hope to deliver our external training courses to customers, we will be hosting the Federation of Tax Examiners, Motor Fuel Division Annual Meeting in Jackson Hole in September, and we hope to implement our new operating system sometime during the year. There will no doubt be other challenges we have yet to identify, but we are poised to address the challenges as they come and we welcome every opportunity to improve the services we provide. We clearly understand that we are in the service industry, and we are committed to providing exceptional service while fairly administering fuel tax for the State of Wyoming. We may not always succeed, but please know that we are always working to improve.



*“FTA considers B100 as biodiesel and B99.9 and below as a biodiesel blend. B100 is taxed when it is blended or sold to an end user.”*



## Providing Outreach To Customers

As promised on page 1, we would like to spend the next few newsletters introducing our customers to our new Balanced Scorecard strategic plan. We believe that providing some insight into our strategic plan will allow for better understanding of what we hope to achieve, and we hope that you find as much value in our goals as we do.

FTA’s new 3 year strategic plan boasts five primary goals with numerous associated measures and strategies. When building our plan we attempted to encompass every pillar of our program including customers, legal, education, efficiency and the team.

The first goal identified in our plan is *Provide Outreach to Customers and Stakeholders*. This goal is primarily a carryover of our previous strategic goal

*Educate Business Partners As Well As Internal & External Customers*. We completed a great amount of work on the previous goal, but were not able to bring it to fruition and deliver the training. It only made sense to capture that work and transition it into a new goal where we plan to complete the training curriculum and deliver it to our customers in a myriad of ways. Our intention once the curriculum is completed, is to have a 1 or 2 day training event where we will deliver beginner and advanced fuel tax training to attendees. We will videotape the training sessions for use, likely as web-based training modules. As we move forward with the training, we also hope to make use of tools such as YouTube and web-streaming to offer this training on a more consistent and user friendly

basis.

Our intention has always been to offer training to our customers that they would find value in. Over the past few years, we have asked customers what kind of training they would value, and it is our hope that we will have captured that in the curriculum we are building.

This strategic goal also captures the publication of this quarterly newsletter (we really need to address timeliness), annual taxpayer visits, and developing better communication strategies to improve our outreach efforts to our customers and stakeholders.

Although brief, we hope that this gives you a little more information about this strategic goal. Please don’t hesitate to contact us with any questions or concerns.

## Biodiesel & Biodiesel Blends

We have recently experienced an increase in the reporting of biodiesel and biodiesel blends. There seems to be much confusion in the reporting of both products, so we have included the definitions of biodiesel and biodiesel blends from our statutes:

W.S. 39-17-201(xxxi) "Biodiesel" means a fuel comprised of mono-alkyl esters of long chain fatty acids generally derived from vegetable oils or

animal fats, designated B100, and meeting the requirements of ASTM D6751 for use in diesel engines.

W.S. 39-17-201(xxxii) "Biodiesel blend" means a blend of biodiesel fuel meeting ASTM D6751 with petroleum based diesel fuel, designated Bxx, where xx represents the volume percentage of bio diesel fuel in the blend;

Since our statutes state that

biodiesel has to meet the requirements of ASTM D6751 for use in diesel engines but the standards do not indicate the percentage of biodiesel required to consider the fuel a biodiesel blend, FTA considers B100 as biodiesel and B99.9 and below as a biodiesel blend. B100 is taxed when it is blended or sold to an end user.

# FTA Presents *Friday Food Bag Foundation* Fundraising Check



Wayne Hassinger & Kimberly Peters present FFB Board President Lynda Zeringue (middle) the Brown Bag Ball fundraising check.

The Fuel Tax Team was treated to an appreciation luncheon hosted by the Friday Food Bag Foundation Board of Directors in December. It was a nice reward for the team’s work developing and hosting the First Annual Brown Bag Ball earlier in the year.

The team presented the FFB Board of Directors with the fundraising check from the Brown Bag Ball event. According to FFB Board President, Lynda Zeringue the check (\$25, 158.70) represented the largest donation to the non-profit organization since its inception.

We would be remiss if we didn’t take one last opportunity to thank all of the event sponsors for their generosity and each member of the FTA Team for all of their work!

The FTA Team recently attended an appreciation lunch hosted by the Friday Food Bag Board of Directors.



## Brokering

At a very basic level, brokering is a paper transaction where fuel is bought and sold without the purchaser taking physical possession of the fuel. The sale or purchase of the fuel is passed through the fuel supply chain through paper transactions until the fuel is actually physically received by a purchasing company. Brokering can occur several times before a company takes physical possession of the fuel.

The origin of the brokered fuel and the destination of the brokered fuel will be the terminal for the selling company. If the purchasing company picks up the fuel or hires the carrier, they will show the origin of the receipt of the fuel as the terminal and the destination of the fuel will be wherever it was hauled to.

When fuel is brokered but tax is **paid** to the

supplier of the fuel, the fuel is reported on a Schedule 1A and 5. When fuel is brokered but tax is **not paid** to the supplier of the fuel, the fuel is reported on a Schedule 2 and 6. In both these instances, the fuel would be reported with an origin and destination as the terminal. The only difference is that the fuel was either purchased tax paid and therefore, reported on a tax paid schedule or purchased tax unpaid and reported on a tax unpaid schedule.

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# We Share Your **PASSION**



**Cheryl Porter: Tax Examiner**

**I desire most to create a home that is filled with peace, where people are comfortable and feel welcome.**

I have an antique chair in my living room that was given to me by my mother. It is where I sit comfortably to think and read. Reading is one of my passions. It opens worlds to me that I would never experience otherwise. My favorite book is my Bible. With it, I can seek the Lord and strive to be His masterpiece.

*For we are God's masterpiece, He has created us anew in Christ Jesus, so we can do the good things he has planned for us long ago.*

Ephesians 2:10

In the summer time, I find peace and joy in the beauty and solitude of my backyard, surrounded by my flowers. I love the smell of the fresh soil and the fragrance of the blossoms. When I sit in the warmth of the sun, I feel that the Lord is smiling down on me.

In the winter, my passion turns to the indoors. I love working and playing on my computer. My favorite pastime is going through my digital photographs and creating keepsakes and mementos filled with the faces of my children and grandchildren at play.

It is my greatest desire that my passion and love for God overflows the most in my day-to-

day job. I seek to work diligently, with joy and compassion for my team members. It is my goal that everyone I come in contact with is better for having known me.



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