

Motor Fuel Reporting



Why and How the 551M and
556 is reported to FHWA

Organizational Chart

FHWA Office of Highway Policy Information
David Winter, PE

**Highway Finance
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Acting Lead

**Motor Fuel
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Ralph Davis
Team Lead

**Highway System
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Why do you report the 551M and 556 to FHWA?

- Why do we collect the data?
- **Title 23, 420.105 (b)** > Federally mandated
- Motor fuel data is reported from State DOT's, DOR's, or DMV's to FHWA
- However, DOT's are responsible for reporting and accuracy of the data (*some States have the DMV submitting*)
- Data for both 551M and 556 is required under UPACS in FUELS/FASH software
- **You enjoy submitting it!!**



Timely submission of the 551M - (Example)

January (<u>Nov</u> 551M submitted)	February (<u>Dec</u> 551M submitted)	March (<u>Jan</u> 551M submitted)



Two forms are reported to FHWA (Monthly and Yearly)

FHWA-551M - MONTHLY

551M State Data Entry - Windows Internet Explorer

https://fhwaapps.fhwa.dot.gov/mfashp/StateInputMF/551MDataEntry.aspx

MONTHLY MOTOR FUELS CONSUMPTION
ALABAMA, JANUARY 2013

Item	Gasoline	Gasohol	Units	
			Private & Commercial Highway Diesel/Kerosene	Total
Gross Volume	129,989,237	80,572,236	56,083,895	266,645,368
Gross Volume Reported Comments	129,989,237	80,572,236	(14,720,699)	195,840,774
IFTA Calculation (Consumption in State)	0	0	70,804,594	70,804,594
Fully Tax Exempt	0	0	0	0
Losses-Actual Comments	0	0	0	0
State, County, and Municipal Comments	0	0	0	0
Education	0	0	0	0
Government	0	0	0	0
National Guard	0	0	0	0

FHWA-556 - YEARLY

FHWA Fuels & FASH System - State FHWA-556 Data Entry - Windows Internet Explorer

https://fhwaapps.fhwa.dot.gov/mfashp/StateInputMF/state556DataEntry.aspx

Office of Highway Policy Information

Production

FORM FHWA-556 (Alabama - 2012) - Data Entry

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Filer Information	Data Entry	IFTA	Form Co	
1. Receipts for Year				
		GASOLINE	SPECIAL FUELS	OTHER RECEIPTS
a. Volume Tax Collections				
(1) Gross Collections by Distributor		454,826,604	134,477,050	0
(2) Less Distributor Allowance for Collection Expense		1,617,820	0	0
(3) Gross Receipts by State (1 - 2)		453,208,784	134,477,050	0
(4) Less Refunds and Credits		479,334	1,048,454	0
(5) Net Receipts (3 - 4)		452,729,450	133,428,596	0
b. All Other Receipts Under Motor Fuel Tax Laws Add				
(1) Distributor and Dealer Licenses		0	0	367,263
(2) Motor-Fuel Inspection Fees		0	0	58,722,186
(3) Fines, Penalties, and Interest		0	0	0
(4) Motor Carrier Fuel Tax Registration		0	0	0
(5) Alternative Fuel Tax Decals		0	0	0
(6) Filing Fees Delete		0	0	39,715

551M (Motor Fuel Use)

- **Gallons of Gasoline/Gasohol** sales in a given month are reported.
- **Gallons of Diesel** (Special Fuel) should also be reported (NO OFF Highway to be reported)
- **Refunds** and **Exemptions** reported
- **Losses reported** (two types)
 - Actual (fire, spillage, evaporation, or expansion, etc.)
 - Percent Loss (a given loss provided in State Legislations, usually 1 percent)



551M - Off Highway Categories

- **Agriculture** (family farms, agribusiness)
- **Industrial/commercial Construction** (concrete mixing, tool power generators)
- **Public Use** (Federal GSA vehicles, UPS, etc.)
- **Aviation** (small piston planes – NON JET)
- **Boating** (Recreational)
- **Distributor non-highway purposes**
- **Adjustments** (Assessments, etc.)
- **Miscellaneous non-highway Miscellaneous on-highway** (turnpike, taxicabs, franchise, commuter van)

Data Accuracy

- Gasoline gallons reported on 551M, times the tax rate, should fall within +/- 5% of reported receipts off form 556 (fuel tax receipts).
Special fuel with +/- 10%. (See the form EVAL in your packets)
- IFTA data (motor carrier fuel use) within the State, needs to reported accurately



State: **State Name**
 Year: **2010**

If tax rate is consistent throughout the year, enter total line only. Range search replacing ST with 2-letter State abbreviation.

MONTH	GASOLINE			GASOHOL			DIESEL		
	GGT	TAX RATE ¢	EST. RECEIPTS	GGT	TAX RATE ¢	EST. RECEIPTS	NGT	TAX RATE ¢	EST. RECEIPTS
October 2009	189,688,739		0	20,568,583		0	53,161,531		0
November	186,457,520		0	18,892,453		0	61,914,507		0
December	174,490,805		0	28,303,986		0	50,753,673		0
January 2010	194,144,788		0	22,491,882		0	49,737,601		0
February	175,051,781		0	26,634,659		0	59,971,981		0
March	178,426,337		0	20,282,352		0	50,856,032		0
April	207,616,599		0	16,904,033		0	60,639,680		0
May	208,182,014		0	14,313,324		0	65,956,383		0
June	202,062,096		0	26,445,679		0	56,255,495		0
July	208,288,966		0	15,233,277		0	62,588,565		0
August	211,817,888		0	19,812,721		0	64,779,903		0
September	190,067,089		0	38,479,956		0	66,283,962		0
Total	2,326,294,622	18	418,733,032	269,362,925	18	48,485,327	702,908,313	19	133,552,579

EVALUATION OF GALLONAGE VS. REVENUE

FUEL TYPE	RECEIPTS ESTIMATED ON GALLONS	REPORTED RECEIPTS 1/	PERCENT DIFFERENCE	RESULT
Gas/Gasohol	467,218,358	463,754,958	-0.7%	'556 IS LOW
Diesel/LPG	133,552,579	129,640,611	-2.9%	'556 IS LOW

1/ From FHWA-556: gross receipts for gasoline/gasohol, net receipts for diesel/LPG.

FHWA-556 (Fuel Tax Receipts)

- Data originates within State Department of Revenue, and forwarded to State DOT or DMV (*who then submits to FHWA*)
- Total Tax, Minus **Distributor Allowance**, and **Refunds and Credits**
- **Other Receipts:** i.e. A) Fines and Penalties, B) Fuel Tax Decals, etc.
- **Non Highway Dedications** of Fuel Volume: A) Wildlife Refund, B) Marine, etc.
- **Bottom part of form** is how funds are Distributed.
(Clarissa.Smith@dot.gov is the finance staff who can assist with distribution questions)

On Highway Use for Attribution

- FHWA removes the estimated amount of NON Highway gasoline
- The remainder is of gasoline/gasohol fuel is used for attribution
- The Highway Trust Fund amount from FY, (revenue from taxes on fuel, tires, heavy vehicles, etc.) are distributed back to States, based on the amount of ON Highway fuel, and Special Fuel calculations.

What President first granted pardon to the White House Thanksgiving Turkey?



President Abraham Lincoln



Tad Lincoln loved the Thanksgiving Turkey sent to the White House. He named him “Jack”. When he found out Jack was for Thanksgiving Dinner, he ran into a Cabinet Meeting crying, and asking the President Pardon for the Turkey. The President signed a pardon, and give it to Tad, who rushed to give it to the “Executioner”. Thus started the annual “*Thanksgiving Turkey Pardon*” at the White House.

Issues

- **Late Reporting:** States reporting past 90 days of data of sale of fuel is considered late. **Solutions include** automating processes, instead of manually. (one state is doing that right now) They are 120 days late in reporting currently.
- **Turn over of Staff:** **Solution:** Have processes and documentation prepared with easy access, for new employees.
- **Communication Issues:** State DOT employees may have never spoken to State Taxation staff. **Solution:** Have a meeting to discuss processes, and a get-to-know session.
- **Motor Fuel Review:** Should be done by the FHWA Division with the State DOT and Taxation staff every 3-4 years.

“How do I add categories?”

Define Labels And Data Entry Cells For 551M Form - Windows Internet Explorer
https://fhwaapps.fhwa.dot.gov/mfashp/StateInputMF/MF551Interview.aspx

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Home DOT Intranet

U.S. Department of Transportation
Federal Highway Administration
Office of Highway Policy Information

Fuels and Finance Analysis System - Highways v3.5 - Production

FUELS & FASH

Define Labels and Data Entry Cells for the FHWA-551M Form (Alabama)

Tax Rates and IFTA Motor Fuels Special Fuels **Categories**

Hide Menu Edit Form

Note: Click on the appropriate tab(s) to change existing values, otherwise click on the 'Data Entry' button on the bottom of the page to proceed to the Data Entry.

Year: 2013 Month: January Units: Gallons

The following information will be used to identify the individual responsible for preparing the FHWA-551M data. Information on the State office and reporting person can be changed on the UPACS login page.

State Office
FHWA / OFFICE OF POLICY
1200 NEW JERSEY AVE, SE
WASHINGTON, DC 20590

Data Preparer
Karen DeLong
DELONGK@DOT.STATE.AL.US
(334) 242-6413

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Click on the category to include

Define Labels And Data Entry Cells For 551M Form - Windows Internet Explorer

https://fhwaapps.fhwa.dot.gov/mfashp/StateInputMF/MF551Interview.aspx

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Define Labels And Data Entry Cells Fo...

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FHWA-551M
FHWA-556

Headquarters Data Entry
HQ FHWA 531/532
HQ FHWA 556

Highway Finance
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Motor Fuels
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Monthly Data Entry
Annual Data Entry

Tax Rates and IFTA Motor Fuels Special Fuels Categories

Hide Menu

Select the categories and types of tax treatment as applied by the State:

Categories	Fully Tax Exempt	Fully Refundable	Taxed at Different Rate
Losses Allowed (% Losses)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Losses - Actual	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Agriculture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Aviation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Construction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Industrial/Commercial	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Boating	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Federal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State, County & Municipal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Distributor Non-Highway	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Miscellaneous On-Highway	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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Adding "Sub Categories"

551M State Data Entry - Windows Internet Explorer

https://fhwaapps.fhwa.dot.gov/mfashp/StateInputMF/551MDataEntry.aspx

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551M State Data Entry

Home Administration Reports State Data Entry Headquarters Data Entry Highway Finance Motor Fuels

Hide Menu **Create Sub-Categor** Instructions Preview Report Tax Rates and IFTA Save and Close

Monthly MF Consumption [Comments](#)

State Name **Alabama**

Year **2013**

Month of Sale/Transfer **January**

Units **Gallons**

Private & Commercial

Highway Diesel/ Kerosene

Total

Item	Gasoline	Gasohol	Private & Commercial Highway Diesel/ Kerosene	Total
Gross Volume	129,989,237	80,572,236	56,083,895	266,645,368
Gross Volume Reported	129,989,237	80,572,236	(14,730,600)	195,830,873

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Adding Sub Categories

FHWA551M - Create Sub-Category Items - Windows Internet Explorer

https://fhwaapps.fhwa.dot.gov/mfashp/StateInputMF/CreateCategoryItems.aspx

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FHWA551M - Create Sub-Category Ite...

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Exit

To display items on the Data Entry page, highlight the sub-category item in the **Sub-category** list box and click on **Mark As Selected** button. To remove items from the Data Entry page, highlight the sub-category item in the **Sub-category** list box and click on **Mark As Not Selected** button.

State: **Alabama** Select Category: State, County, and Munic

Add Sub-Category: School Bus

Sub-Category: New per State Legislation
Comments:

Available Sub-Categories:
EDUCATION - Selected
GOVERNMENT - Selected
NATIONAL GUARD - Selected

Save Delete Mark As Selected Close

Note: You can Select or UnSelect as well if you don't want it to show up on the 551 Data Entry page

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Open Discussion – Issues?

- Problems you face?
- Timeliness?
- Staff Turnover?
- Would it be helpful to provide you with the email list of your fellow colleagues in the other States, for problem sharing, etc.? i.e. “How is the best approach to.....”, or “Anyone work with...?”

Sign up for one-on-one review

- Thursday are Sessions for one-on-one review for your state.
- Sign up on the sheet going around the room if you wish a review of your State's data, and our analysis.
- This will give you insight on how your data is analyzed, used and eventually prepared for attribution.

Questions and Comments

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Attribution)

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HAPPY THANKSGIVING!

