

# Motor Fuel Reporting



The **Why** , **How**, and **When** of submitting the **551M** and **556** report to FHWA.

# Organizational Chart

**FHWA Office of Highway Policy Information**  
**David Winter, PE**

**Motor Fuel  
and Tax Evasion**

**Ralph Davis**  
Team Lead

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**Michael Dougherty**  
**Dawn Edwards**  
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**Monique Snow**  
**Tychelle Staten**  
**Brian Lomax**

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**Ron Erickson**  
**Joe Hausman**  
**Tom Roff**  
**Rob Rozycki**  
**Ron Vaughn**  
**Mike Slattery**

**Travel Monitoring  
and Surveys**

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Team Lead

**Brad Gudzin**  
**Danny Jenkins, PE**  
**Steven Jessberger**  
**David Jones**  
**Adella Santos**  
**Patrick Zhang, PE**  
**Danielle Gray**



# 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)

Data should be reported in FUELS software within **90** days from date of sale of fuel.

# 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	Private & Commercial		Total
			Highway Diesel/Kerosene		
<b>Gross Volume</b>	<b>129,989,237</b>	<b>80,572,236</b>	<b>56,083,895</b>		<b>266,645,368</b>
Gross Volume Reported	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	0	0	0		0
State, County, and Municipal	0	0	0		0
Education	0	0	0		0
Government	0	0	0		0
National Guard	0	0	0		0

Provides gallonage each month.

## 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

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

Hide Menu Close

	GASOLINE	SPECIAL FUELS	OTHER RECEIPTS
<b>1. Receipts for Year</b>			
<b>a. Volume Tax Collections</b>			
(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)	<b>453,208,784</b>	<b>134,477,050</b>	<b>0</b>
(4) Less Refunds and Credits	479,334	1,048,454	0
(5) Net Receipts (3 - 4)	<b>452,729,450</b>	<b>133,428,596</b>	<b>0</b>
<b>b. All Other Receipts Under Motor Fuel Tax Laws</b>			
(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	0	0	39,715

Provides Annual Fuel Receipts

# 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** (agriculture, industrial and commercial, construction, recreational boating, small planes)
- **Miscellaneous on-highway** (turnpike, taxicabs, franchise, commuter van)
- **NEW CATEGORIES FOR 2015 Data Submissions** (OAK RIDGE Model Update)
  - + Lawn and Garden
  - + Railroad and Logging
  - + Recreational Vehicles

# Why a New Non-Highway Model

- New sources of Non-highway data available
- VIUS data discontinued, presenting a need for an updated Non Highway Model
- More Inclusive of ALL know Non-Highway categories
- New model increases the Non-Highway amount of gallons from about 3% to 7%.

# 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	19,892,463		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	50,866,032		0
April	207,616,599		0	16,904,033		0	60,639,680		0
May	208,182,014		0	14,313,324		0	65,856,383		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	190,057,089		0	38,479,966		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](mailto: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.

## Overview to MAP-21

Prior to MAP-21, each apportioned program had its own formula for distribution, and the total amount of Federal assistance a State received was the sum of the amounts it received for each program.

MAP-21 instead provides a total apportionment for each State and then divides that State amount among individual apportioned programs.

### Total funding for Federal-aid highway formula programs

MAP-21 authorizes a total combined amount (\$37.5 billion in FY13 and \$37.8 billion in FY14) in contract authority to fund five formula programs (including certain set-asides within the programs described below):

- National Highway Performance Program (NHPP);
  - Surface Transportation Program (STP);
  - Highway Safety Improvement Program (HSIP);
  - Congestion Mitigation and Air Quality Improvement Program (CMAQ);
- and
- Metropolitan Planning Program.

## Division of total apportioned amount among States

**MAP-21** requires FHWA to divide the total authorized amount among the States in the following manner:

- In **FY13**, the State receives the same total apportionment that it received in FY12.
- In **FY14**, the State receives a total apportionment share equal to the State's share of FY12 formula funds. The resulting total apportionment is adjusted, if necessary, to ensure that the State receives at least 95% of the dollar amount of its contributions to the Highway Account of the Highway Trust Fund.

**For more details:**

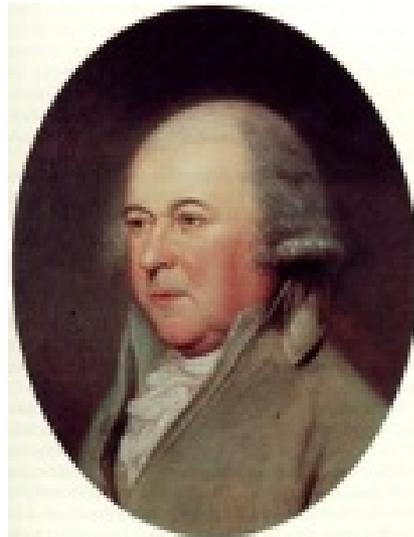
<http://www.fhwa.dot.gov/map21/factsheets/apportionment.cfm>

# Under what President was the new Capitol dome completed?



# President John Adams

President John Adams and his wife Abigail, moved into an unfinished White House in 1800. *The laundry was hung in the East room, which was still under completion at the time.*



# President Lincoln

- During the Civil War, President Lincoln charged that the Dome re-modelation should continue, to show the unity of the Union.



# 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

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.

<b>State Office</b> FHWA / OFFICE OF POLICY 1200 NEW JERSEY AVE, SE WASHINGTON, DC 20590	<b>Data Preparer</b> 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

File Edit View Favorites Tools Help

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Define Labels And Data Entry Cells Fo...

Home Application Log Administration Import Data Export Data Submit Data Reports Last Modified Forms State Data Entry State FHWA 531/532 FHWA-551M FHWA-556 Headquarters Data Entry HQ FHWA 531/532 HQ FHWA 556 Highway Finance Accounts User Profile Motor Fuels State Information Status 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
<b>Gross Volume</b>	<b>129,989,237</b>	<b>80,572,236</b>	<b>56,083,895</b>	<b>266,645,368</b>
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...

Page Safety Tools

**Export Data**  
**Submit Data**  
**Reports**  
**Last Modified Forms**

**State Data Entry**  
State FHWA 531/532  
FHWA-551M  
FHWA-556

**Headquarters Data Entry**  
HQ FHWA 531/532  
HQ FHWA 556

**Highway Finance**  
Accounts  
User Profile

**Motor Fuels**  
State Information  
Status  
Monthly Data Entry  
Annual Data Entry  
Annual Analysis  
References

**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 Comments: New per State Legislation

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

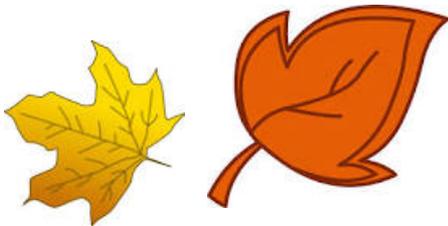
**Note: You can Select or UnSelect as well if you don't want it to show up on the 551 Data Entry page**

Save      Delete      Mark As Selected      Close

Done      Trusted sites | Protected Mode: Off      125%

# 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

- 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

Bryant Lee Gross

Fuel Data (551M and 556 &  
Attribution)

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Fuel Tax Evasion and HVUT

202-366-9234



# Thanks for Coming!

