

Motor Fuel Data Reporting Forms 551M & 556

Highway Information Seminar

FHWA – Office of Highway Policy Information

November 1, 2018



Motor Fuel Data Reporting

- What data we collect in this area
- Why we collect this data
- What we do with the data
- Timing and updating
- Analysis
- Issues
- Questions





Data Collected

- 551M Data (Monthly)
 - Gasoline and gasoline blends
 - Taxable special fuels
 - Primarily diesel
 - Taxable kerosene
 - Refunded gallons
 - IFTA activity
 - Tax rates and fees

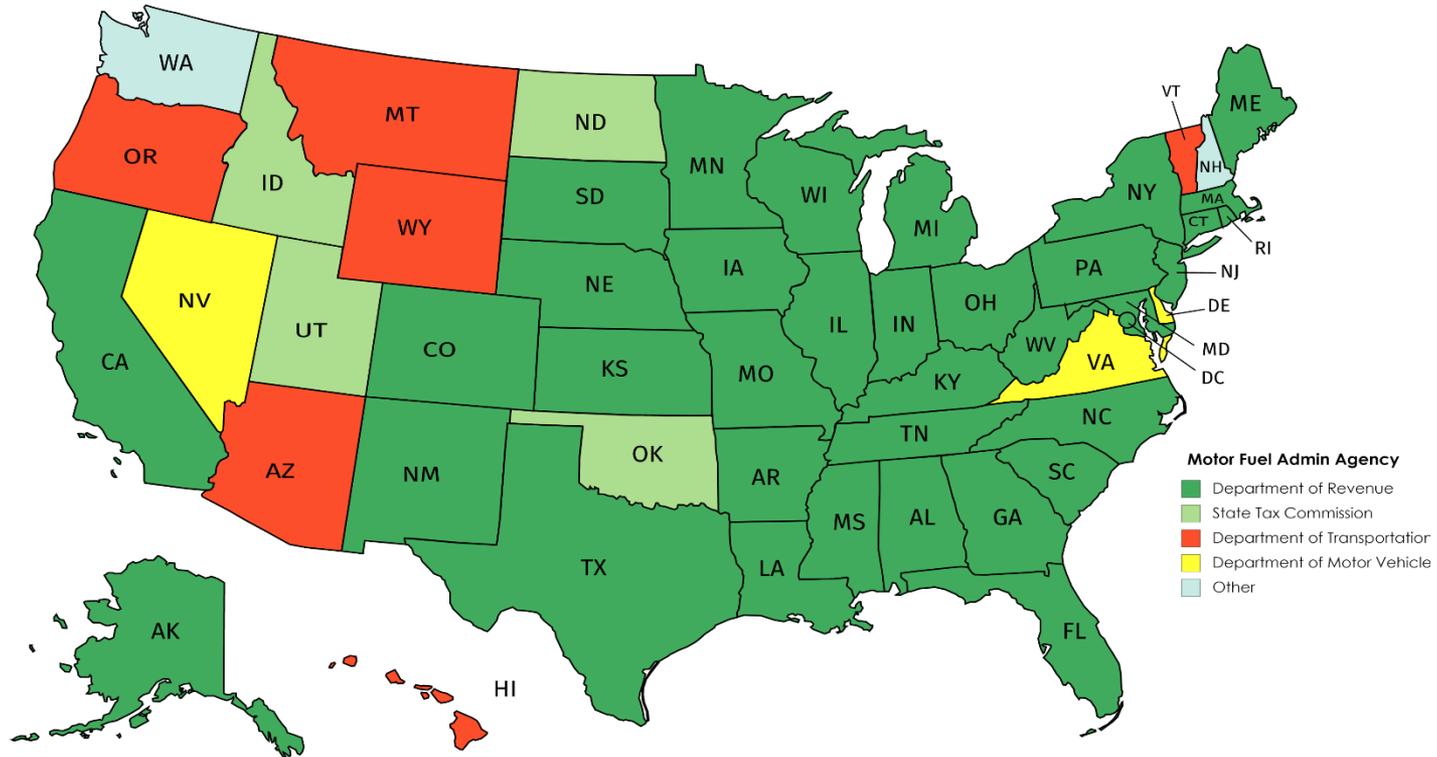


Data Collected

- 556 Data (Annual)
 - Volume tax collections
 - Other receipts under motor fuel tax laws
 - Non-highway dedications of volume tax
 - Deductions
 - Distributions



Who Collects Motor Fuel Data?

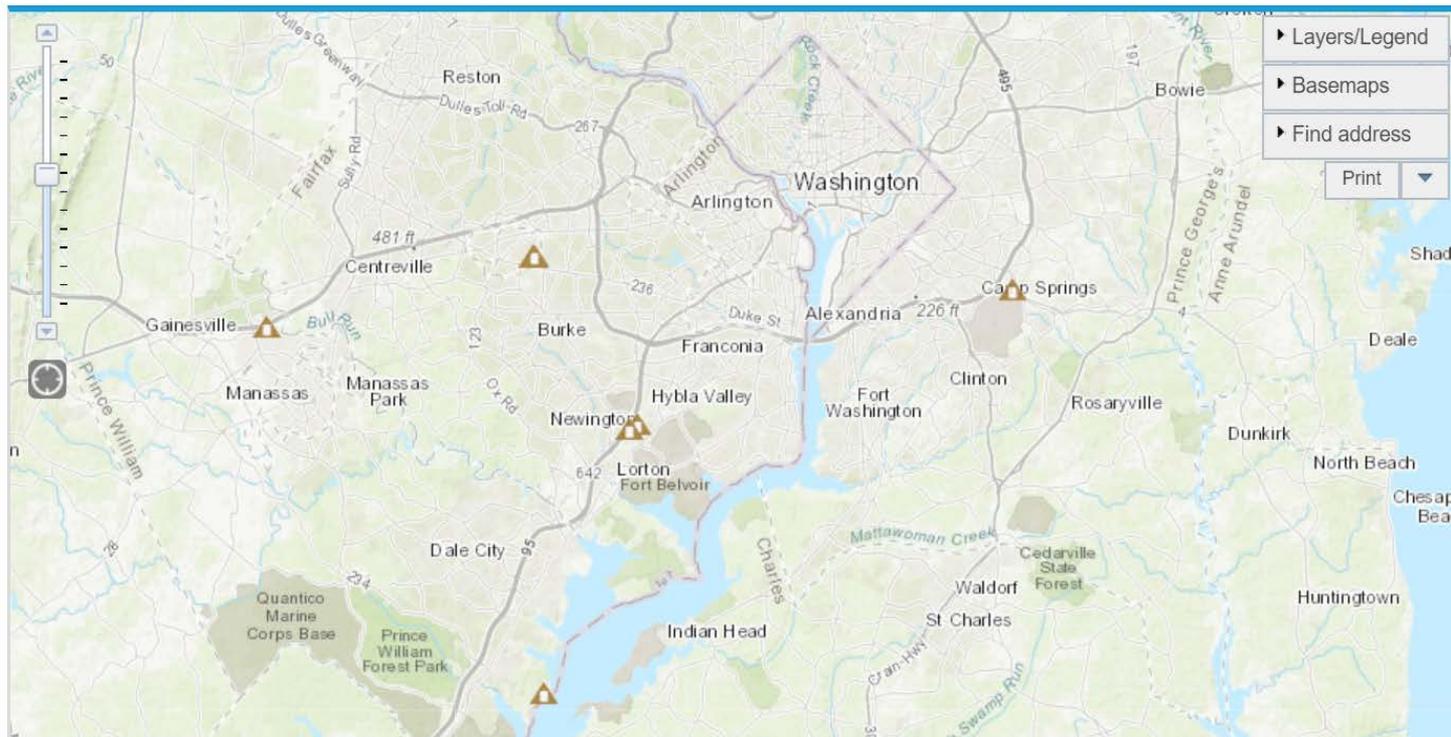


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Federal Taxation of Fuel

U.S. Energy Mapping System



Map created at Energy Information Administration – US Dept. of Energy



Why Do We Collect The Data

- Providing information to Congress
- Support in computing program funding by State
- Provide data on fuel use by type
- Show trends on monthly/annual basis



What Do We Do With The Data

- Produce tables and charts for Highway Statistics
- Produce Monthly Motor Fuel Report
- Respond to information requests from
 - Congress
 - Academia
 - Federal and State agencies
 - Media
 - Public



Timing and Updating

- 551M reports should be filed within 90 days of the date of the State report.
 - Example: State activity in November 2018, should be reported by the end of February 2019
 - Updates can be submitted as needed
- 556 report is filed annually
 - Due on January 1 (State fiscal year basis)
 - Due on April 1 (State calendar year basis)



Analysis

- Monthly Motor Fuel Report (551M)
 - Compare to prior years
 - Compare with neighboring States
 - Produce National tables (MF-33GA/MF-33SF)
 - Examine reported losses
 - Examine Public use
 - Compute Net Volume Taxed
- Gasoline and Gasohol
- Highway Diesel/Kerosene
 - Dyed Diesel Fuel (not reported to us)



Analysis

- Annual Revenue Report (556)
 - Compare to prior years
 - Compare with neighboring States
 - Produce National tables (MF-33GA/MF-33SF)
 - Examine reported losses
 - Examine Public use
 - Compute Net Volume Taxed
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Analysis

- Annual Revenue Report (556)
 - Volume Tax Collections
 - Other Receipts
 - Non-highway Dedications of Volume Tax
 - Deductions By State Taxing Agency
 - Amounts Distributed.
- Annual total volume tax receipts are compared to amounts reported as gallons on 551 multiplied by the prevailing tax rate



Non-Highway Gasoline

- Some gasoline is used off non-taxable purposes
- Not all States can report refunds in all categories
- Oak Ridge National Lab created a model to estimate non-highway usage by category
- Model estimates are subtracted from gross gallons reported
- We compute on-highway use of fuel



Non-Highway Gasoline

- Inputs are from
 - Recreational Boating
 - Agricultural Use
 - Industrial and Commercial
 - Construction
 - Lawn and Garden
 - Recreation Vehicles (Snowmobiles, ATVs, etc.)
 - Aviation Gasoline



Data Accuracy

- Data used for
 - Planning
 - Forecasting
 - Possible support for apportionment of Federal-Aid program funds
 - Less questions
- It is important that the data be submitted timely and accurately



Issues

- Late reporting – Some States are occasionally late with monthly reporting; some more extreme
 - Late reports cause delays in our report publications
 - Volume amounts may be estimated
- Staff Turnover – Can be at State, Division or FHWA HQ.
 - Proper procedures documentation is essential
- Communication – All involved State agencies should know their contacts in the other agencies



Suggestions

- Schedule processes
- Document Procedures
- Communication
 - E-mail addresses
 - Phone numbers
- Training
- Motor Fuel Reviews
 - Not required but suggested every 3-4 years
 - Include all involved agencies



Products

- Monthly Motor Fuel Reports
 - <https://www.fhwa.dot.gov/policyinformation/motorfuelhwytrustfund.cfm>
- Annual Highway Statistics
 - <https://www.fhwa.dot.gov/policyinformation/statistics.cfm>
- State Statistical Abstracts
 - <https://www.fhwa.dot.gov/policyinformation/statistics/abstracts/2015/>
- Guide to Reporting Highway Statistics
 - <https://www.fhwa.dot.gov/policyinformation/hss/guide/>



Questions and Comments

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