



**State of New Hampshire
Department of Revenue Administration**

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45 MJT

John T. Beardmore
Commissioner

Kathryn E. Skouteris
Assistant Commissioner

August 26, 2014

Her Excellency, Governor Margaret Wood Hassan
and The Honorable Council
State House
Concord, NH 03301

REQUESTED ACTION

Retroactive

Authorize the Department of Revenue Administration to **retroactively** pay a membership fee to the Federation of Tax Administrators (FTA), Washington, D.C. (Vendor #220576) in the amount of \$8,845 for organizational dues effective July 1, 2014 through June 30, 2015. **100% General Funds.**

Funding is available in the following account:

01-84-84-840010-7884, ADMINISTRATION, DEPARTMENT OF REVENUE ADMINISTRATION

| | | |
|-----------------------------------|----------------|----------------|
| 026-500251 Membership Fees | FY 2015 | \$8,845 |
|-----------------------------------|----------------|----------------|

EXPLANATION

The FTA is a national organization that allows all states to coordinate their needs with other states and the federal government. The FTA provides the Department of Revenue Administration with services, bulletins and memoranda on matters regarding taxation, public finance and invaluable resources that the Department could not get elsewhere. This request is retroactive due to the billing cycle of the FTA and membership negotiations with the FTA. It should be noted that through this negotiation the FTA has maintained member rates since 2008.

Listed below are answers to standard questions required for Governor and Executive Council organization dues and membership approval submissions:

- How long has this organization been in existence and how long has this agency been a member of this organization?
The FTA was organized in 1937 to improve the quality of state tax administration by providing services to state tax authorities and administrators. The State of New Hampshire has been a member since its inception.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

2. Is there any other organization which provides the same or similar benefits, which your agency belongs to?

No.

3. How many other states belong to this organization that provides either the same or similar benefits?

FTA serves as the principal tax collection agency of the 50 states, the District of Columbia, Puerto Rico and New York City.

4. How is the dues structure established? (Standard fees for all states, based on population, based on other criteria, etc)

Equally weighed by three factors: total dues divided by 52; share of United States population since 1999 estimates; and, share of state revenues derived by the Census Bureau data collection.

5. What benefit does the state receive for participating in this membership?

The FTA allows all states to coordinate their needs with other states and the federal government. The FTA provides the Department of Revenue Administration with research, bulletins and memoranda on matters involving taxation, public finance, key seats at the table with counterparts and invaluable resources. The FTA allows for unlimited inquiry privileges to databases and linked research tools. The FTA acts as a liaison in facilitation of tax exchange agreements between 50 states. This sharing of information allows for states to identify tax issues relevant to our laws, leading to compliance and increased revenue.

In addition, the FTA serves as a liaison between the 50 states and the Internal Revenue Service. These services expand data exchanges, allowing us to collect millions of dollars every year based on federal audit adjustments. These data are used to match with state tax data identifying returns in need of review and enhanced compliance.

Finally, the FTA identifies proposed and actual federal law changes that impact the State's ability to enforce tax laws.

6. Are training or educational/research materials included in the membership? If so, is the cost included? Explain in detail.

The FTA will provide, at no charge, research materials and offers members-only scholarships to attend key meetings with state counterparts, as well as publishing a weekly Tax Express, which communicates on current events in tax policy. The FTA also publishes annual directories of state tax administration officials and other reports. The FTA offers research tools utilized by the Audit Division of the Department of Revenue Administration.

7. Is the membership required to receive any federal grants or required in order to receive or participate in licensing or certification exams? Explain.

No.

8. Is there any travel included with this membership fee? Explain in detail any travel to include the number of employees involved, number of trips, destination if known and purposes of membership-supported trips.

Membership dues do not include travel. If necessary to attend, requests will be handled on an individual basis.

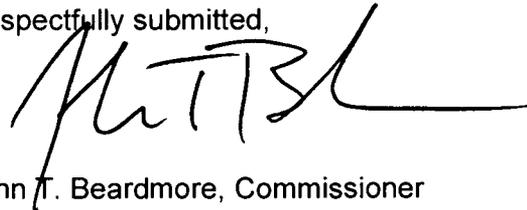
9. Which state agency employees are directly involved with this organization?
The agency's Assistant Commissioner, Internal Auditor, Director of Audit and Legal Counsel.

10. Explain in detail any negative impact to the state if the agency did not belong to this organization.

The Department does not have the resources offered by FTA independent of the organization. Without the membership, cost sharing among state entities would be forfeited and each service provided through membership would be contracted.

Source of funds: 100% general funds.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John T. Beardmore", with a long horizontal flourish extending to the right.

John T. Beardmore, Commissioner



FEDERATION OF TAX ADMINISTRATORS
The Association of the Tax Agencies of the 50 United States, District of Columbia and New York City

Gale Garriott
Executive Director
202-624-5891 Office
Gale.Garriott@taxadmin.org

August 18, 2014

New Hampshire Dept. of Rev. Administration
109 Pleasant Street
Concord, NH 03302

Dear FTA Member:

During its June 2014 meeting, the Federation of Tax Administrators (FTA) Board of Trustees adopted a budget for the fiscal year ending June 30, 2015. The FY 2015 budget will enable FTA to continue to offer a wide array of services to state tax agencies. I am pleased to inform you that the budget includes no increase in the level of member dues since July 1, 2008. The FY 2015 membership fee for your agency is reflected on the enclosed invoice and payment is requested at your earliest opportunity.

I hope you will agree that FTA is valuable to you and your agency. The FTA Officers, Board of Trustees and staff thank you for your continuing cooperation and support. We look forward to continuing to work with you. Please contact me if you have any questions.

Sincerely,

Gale Garriott
Executive Director



FEDERATION OF TAX ADMINISTRATORS

The Association of Tax Agencies of the 50 United States, District of Columbia and New York City

Member Dues Invoice
Fiscal Year 2015 - July 2014 through June 2015
Total Amount Due Upon Receipt

New Hampshire Dept. of Rev. Administration
109 Pleasant Street
Concord, NH 03302

FY 2015 FTA Dues Amount: \$8,845.00

Please note also that the dues amount has not increased since July 1, 2008.

If you have any questions concerning this invoice please contact FTA:
Office Manager Darrell Reeves, 202-624-5892 and darrell.reeves@taxadmin.org
Executive Director Gale Garriott, 202-624-5891 and gale.garriott@taxadmin.org

Thank you for your membership and support of the Federation of Tax Administrators.

FTA FEIN: 36-2327263