



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

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
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www.revenue.nh.gov

Lindsey M. Stepp
Commissioner

Carolynn J. Lear
Assistant Commissioner

August 10, 2020

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration to **retroactively** pay annual membership dues to the Federation of Tax Administrators (FTA), Washington, D.C. (Vendor #220576) in the amount of \$10,448 upon Governor and Council approval. This amount consists of two fees, one for annual organizational dues in the amount of \$7,960 and one for maintenance fees for the Modernized Federal-State E-File Program in the amount of \$2,488, both are effective July 1, 2020 through June 30, 2021. **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 2021	\$ 7,960.00
026-500251 Membership Fees	FY 2021	\$ 2,488.00
		\$10,448.00

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 the membership negotiations with the FTA. It should be noted that the FTA has maintained member rates since 2008.

Due to COVID-19, the FTA Board of Trustees authorized a one-time 10% COVID relief credit for FY21 Member Dues, reflected on the attached invoice.

Listed below are answers to standard questions required for Governor and Executive

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Council organization dues and membership approval submissions:

1. 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.

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 and is your agency the sole New Hampshire state agency that is a member?

FTA serves as the principal tax collection agency of the 50 states, the District of Columbia, Puerto Rico and New York City. The Department of Revenue and the Department of Safety share a membership and the State's dues are allocated between the two Department's 60% and 40% respectively.

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 revenue 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. The sharing of information allows for states to identify tax issues relevant to our laws, leading to compliance and increased revenue.

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 offer members-only

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scholarships to attend key meetings with state counterparts, as well as publishing 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.

The membership dues do not account for travel. If necessary to attend, requests will be handled on an individual basis.

9. Which state agency employees are directly involved with this organization? (Indicate if they are members, voting members, committee members, and/or officers of the organization.)

The agency as a whole is considered a member. Likely direct communications will occur with: Lindsey Stepp, Commissioner; Carollynn Lear, Assistant Commissioner, Frederick Coolbroth Jr., Director of Audit and Peter Roth, 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 either be forgone or obtained through individual contracts at a greater expense.

Source of funds: 100% general funds

Respectfully Submitted,



Lindsey M. Stepp
Commissioner of Revenue Administration

444 North Capitol Street NW
Suite 348
Washington, DC 20001
(202) 624-5890

INVOICE 692



New Hampshire Department of Revenue Administration
109 Pleasant Street
Concord, New Hampshire 3302

Invoice # 692
Invoice Date 07/17/2020
Invoice Due 07/31/2020

Amount Due	\$ 7,960.00
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Transactions

Description	Amount
FTA Member Dues - FY2021 (July 1, 2020 through June 30, 2021)	\$ 8,845.00

Payments

Description	Amount
Applied Credit on 07/17/2020	-\$ 885.00

Total Amount	\$ 8,845.00
Amount Paid	-\$ 885.00
Amount Due	\$ 7,960.00

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

If you have any questions concerning this invoice, please contact:

Darrell Reeves, Office Manager at 202-624-5892 or darrell.reeves@taxadmin.org
Gale Garriott, Executive Director at 202-624-5891 or gale.garriott@taxadmin.org

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

FTA FEIN: 36-2327263

FEDERATION OF TAX ADMINISTRATORS
Ste. 348, 444 N. Capitol St. NW
Washington DC 20001

INVOICE

FTA Federal ID #36-2327263

Invoice #: **NH-MEF-2021**
Invoice Date: July 29, 2020
Invoice Due: On Receipt

Remit to:

FEDERATION OF TAX ADMINISTRATORS
Ste. 348, 444 N. Capitol St. NW
Washington DC 20001

New Hampshire
Invoice Contact:
Roger Marchand
roger.marchand@dra.nh.gov

This invoice represents annual dues owed to Federation of Tax Administrators for funding of Technical Programming/Web Resources establishing/maintaining XML Standards for the Modernized Federal-State E-File Programs and apportioned State Exchange System maintenance and licenses for FY2021 (July 1, 2020 to June 30, 2021).

Program	Participant Status
FedState Modernized 1120 e-File	\$312
FedState Modernized 1065 e-File	\$208
FedState Modernized 1040 e-File	\$312
FedState Modernized 1041 e-File	\$156
Other Program Fees	Non-Participant
FTA State Exchange System	\$1,500

Total Due: \$2,488

If you have questions about your invoice, contact:

Ryan Minnick
Manager, Special Projects
ryan.minnick@taxadmin.org
202-624-5896

FTA accepts VISA, MC, and AMEX. To pay by credit card, visit <http://www.taxadmin.org/pay-mef>