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

109 Pleasant Street  
PO Box 457, Concord, NH 03302-0457  
Telephone 603-230-5005  
www.nh.gov/revenue



John T. Beardmore  
Commissioner

Kathryn E. Skouteris  
Assistant Commissioner

July 2, 2015

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

**REQUESTED ACTION**

Authorize the Department of Revenue Administration to 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, 2015 through June 30, 2016. **100% General Funds.**

Funding is available in the following account:

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

<b>026-500251 Membership Fees</b>	<b>FY 2016</b>	<b>\$8,845</b>
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**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. 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. 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?

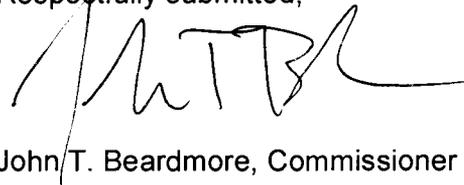
The agency's Commissioner, Assistant Commissioner, Internal Auditor, Director of Audit, Tax Policy Analyst and Legal Counsel.

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 'JTB', with a long horizontal flourish extending to the right.

John T. Beardmore, Commissioner



**FEDERATION OF TAX ADMINISTRATORS**

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

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Member Dues Invoice  
Fiscal Year 2016 - July 2015 through June 2016  
Total Amount Due Upon Receipt

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

FY 2016 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**



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

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

July 2, 2015

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

Dear FTA Member:

During its June 2015 meeting, the Federation of Tax Administrators (FTA) Board of Trustees adopted a budget for the fiscal year ending June 30, 2016. The FY 2016 budget will enable FTA to continue to offer a wide array of services to state tax agencies. I am pleased to inform you that membership dues will not increase for the seventh consecutive year. The FY 2016 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 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