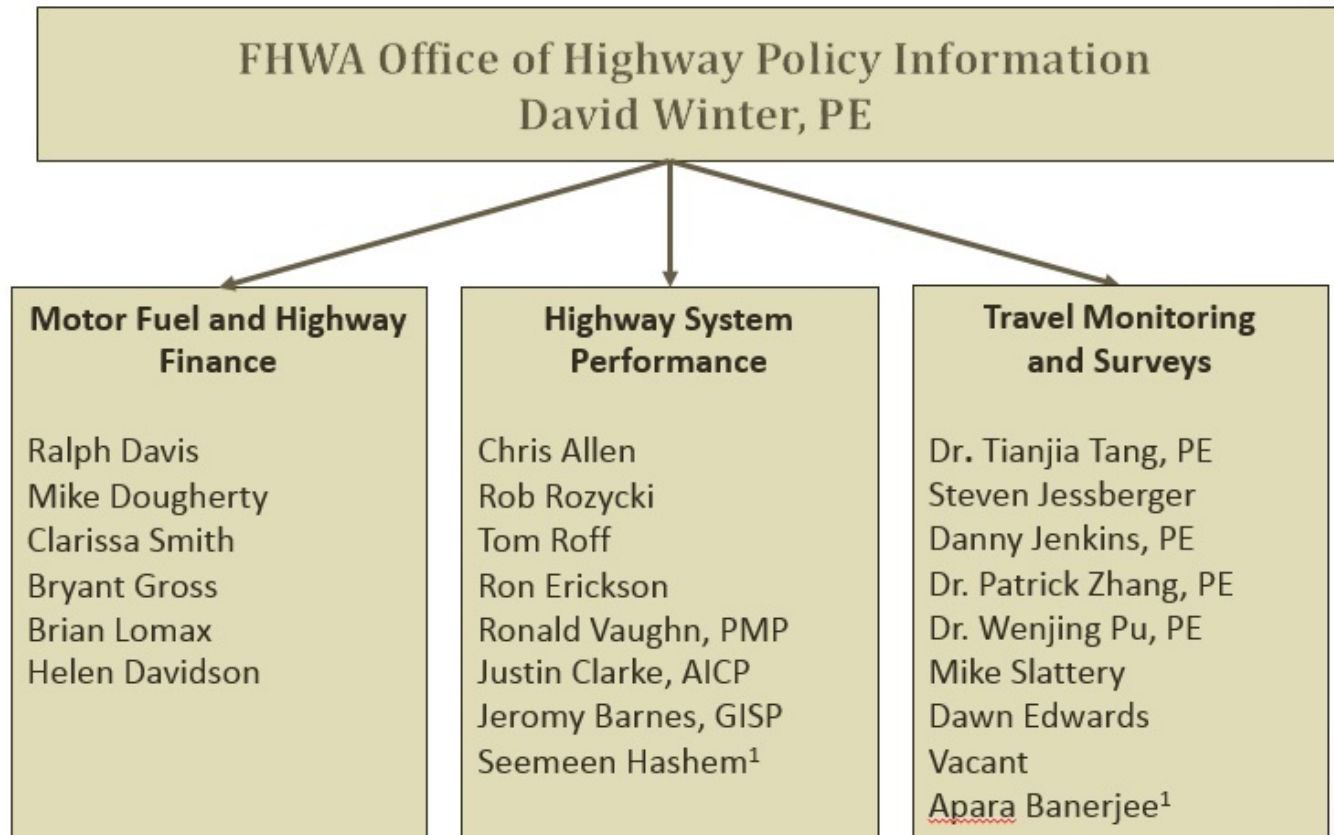


Motor Fuel Reporting



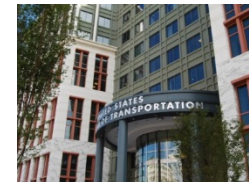
The **Why** , **When** and **How** of submitting the **551M** and **556** reports to FHWA.

Office Organizational Chart



Why is FHWA Form data 551M and 556 submitted to FHWA?

- **Title 23, 420.105 (b)** > Federally mandated
- Motor fuel data is reported from State DOT's, DOR's, or DMV's to FHWA on:
 - Gallons of fuel use monthly (**FHWA-551M**)
 - Fuel tax revenue annually (**FHWA-556**)
- Data used annually in the *Highway Statistics* publication.
- Data used biennially in the report to Congress (*Condition and Performance Report*)
- Data is partially used for attribution Highway Trust Fund revenue back to the States, on an annual basis.
(very important)



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.

Who submits and When?

- **FHWA-551M:** The State Departments of Transportation (or DMVs) submits monthly **FHWA-551M** data into the FUELS software.
- **FHWA-556:** The State Departments of Revenue coordinates motor fuel revenues from the gallons purchased within the States, and the State Departments of Transportation submits the FHWA-556
- **Timing of submittals:**
 - **FHWA-551M:** 90 days of tax remittance from sale of fuel, on the gallons reported
 - **FHWA-556:** Due to FHWA on or before **APRIL** (Fiscal Year) and **June** (Calendar year).

Non-Highway Uses of Gasoline

- Each year the FHWA-OHPI Motor Fuel Analyst, updates the “Non-Highway Model” to provide Non-highway uses of gallons which include:
 - **Recreational Boating**
 - **Agriculture**
 - **Industrial and Commercial**
 - **Construction**
 - **Lawn and Garden**
 - **Recreational Vehicles** (snowmobiles, ATVs, etc)
 - **Aviation** (small plane using gasoline-Gasohol)

Non-Highway Deduction

- The resulting estimates for “Non-Highway” uses of gasoline and gasohol are separated out of total gallons
- The ON-Highway is then used for formulation in attributing funds back to the States (from the Highway Trust Fund)

FHWA-551M (Page 1)

Page 1: Tax Rates and Effective Dates

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: 2015 Month: March 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.

State Office: State Name, Address Data Preparer: Joe Blow, Agency, email, phone #

Rate of tax at end of month, in cents per gallon or liter. **Example:** A 25 cent tax would be entered as 25.0. (If tax is other than volume tax, briefly explain basis in the comments.)

Rate Name	Rate (Cents)	Effective Date	Comments
Gasoline	23.000	01/01/1995	
Gasohol	23.000	01/01/1995	
Diesel/Kerosene	22.000	01/01/1995	
LPG	22.000	01/01/1995	
CNG	22.000	01/01/1995	
M85	22.000	01/01/1995	
E85	22.000	01/01/1995	
LNG	22.000	01/01/1995	
Biodiesel	22.000	01/01/1995	
Other			

Rate of Optional Tax at end of month, in cents per gallon or liter:

FHWA-551M (Page 1)

Page 1 (bottom of form): Misc. Fees and IFTA Data Reported

Define Labels And Data Entry Cells For 551M Form - Internet Explorer
https://proxy-p.fhwa.dot.gov/mfashp/StateInputMF/MF551In... Define Labels And Data En... x

File Edit View Favorites Tools Help
Convert Select

Home DOT Intranet (2) Suggested Sites Home DOT Intranet GAS MODEL Page Safety Tools ?

Rate of Optional Tax at end of month in cents per gallon or liter:

Rate Name	Rate (cents)	Effective Date	Comments
Inspection Fee			
Environmental Fee			
Local Option Tax Applied Uniformly Across the State			
Other			

Computation of IFTA component of Gross Volume reported (page 1, item1):

You must supply IFTA data and a start/end date when reporting IFTA. Start and end dates can either be monthly or quarterly. If you do not enter IFTA data on any given month, you must explain the absence in the COMMENTS field below.

Item	Gasoline	Diesel/Kerosene
Gross sales from seller's Return		
Plus: fuel purchased by interstate motor carriers outside the State but used within the State		86427
Less : fuel purchased by interstate motor carriers within the State but used outside the State		113161
=Net Consumption In State		-26734

Interstate motor-carrier (fuel used tax) fuel volume shown above covers period:
Begin: March End: March

IFTA Comments (required if IFTA data has not been reported):
N/A

125%

FHWA-551M (Page 2)

Page 2 (Fuel Use Reported):

No "Off Highway" for Special Fuel Reported.

551M State Data Entry - Internet Explorer
 https://proxy-p.fhwa.dot.gov/mfashp/StateInputMF/551MDa
 File Edit View Favorites Tools Help
 Convert Select
 Home DOT Intranet (2) Suggested Sites Home DOT Intranet GAS MODEL Page Safety Tools

Item	Gasoline	Gasohol	Private & Commercial	Total
			Highway Diesel/Kerosene	
Gross Volume	37,754,642	0	5,597,574	43,352,216
Gross Volume Reported Comments	37,754,642	0	5,624,308	43,378,950
IFTA Calculation (Consumption in State)	0	0	(26,734)	(26,734)
Fully Tax Exempt	989,085	0	215,632	1,204,717
Losses-Actual Comments	318,330	0	250	318,580
Losses-Actual	318,330	0	250	318,580
Federal Public Use Comments	54,349	0	11,665	66,014
Federal	54,349	0	11,665	66,014
State, County, and Municipal Comments	616,406	0	203,717	820,123
State	606,923	0	179,555	786,478
Volunteer Fire Dept/Amb	9,483	0	24,162	33,645
Gross Volume Taxed	36,765,557	0	5,381,942	42,147,499
Fully Refunded	31,316	0	0	31,316
Agriculture Comments	8,731	0	0	8,731
Agriculture	8,731	0	0	8,731
Industrial/Commercial Comments	1,963	0	0	1,963
Industrial/Commercial	1,963	0	0	1,963
Aviation Comments	1,363	0	0	1,363
Aviation	1,363	0	0	1,363
Boating Comments	19,259	0	0	19,259
Boating	19,259	0	0	19,259
Net Volume Taxed	36,734,241	0	5,381,942	42,116,183

125%

Tax Exempt

Refunds

STATE FHWA 556

The screenshot shows a Windows Internet Explorer browser window with the following details:

- Address Bar:** <https://fhwapap03.fhwa.dot.gov/mfashp/Submittals/options556.aspx>
- Page Title:** FHWA-551M
- Page Content:**
 - Header:** U.S. Department of Transportation Federal Highway Administration Office of Highway Policy Information
 - Section:** Fuels and Finance Analysis System - Highways v3.5 - Production
 - Sub-section:** FUELS & FASH
 - Main Content:**
 - FHWA-556** (highlighted with a red arrow)
 - [State FHWA 556](#)
Select the link above to create, modify, preview, or delete State FHWA-556 forms.
 - [View FHWA-556 Submittals](#)
Select the link above to view the FHWA-556 submittals that are loaded into the application. When viewing a submittal, you will be able to change the status of the submittal and email this submittal back to the state. You will also be able to delete the submittal.
- Left Navigation Menu:**
 - 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
 - Highway Finance
 - Accounts
 - User Profile
 - HQ FHWA 531/532
 - Motor Fuels
 - State Information
 - Status

FHWA-556 (Fuel Tax Revenue) - Reported Yearly

Refunds/Credits Collection Expenses

Gross Collections
Net Receipts
Non Highway Dedications
Distribution of Funds

Filer Information	Data Entry	IFTA	Form Comments
1. Receipts for Year			
	GASOLINE	SPECIAL FUELS	OTHER RECEIPTS TOTAL
a. Volume Tax Collections			
(1) Gross Collections by Distributor	492,794,018	122,717,108	0 615,511,126
(2) Less Distributor Allowance for Collection Expense	2,463,970	613,586	0 3,077,556
(3) Gross Receipts by State (1 - 2)	490,330,048	122,103,522	0 612,433,570
(4) Less Refunds and Credits	2,525,795	3,977,715	0 6,503,510
(5) Net Receipts (3 - 4)	487,804,253	118,125,807	0 605,930,060
b. All Other Receipts Under Motor Fuel Tax Laws			
(1) Distributor and Dealer Licenses	0	0	500 500
(2) Motor-Fuel Inspection Fees	0	0	4,309 4,309
(3) Fines, Penalties, and Interest	0	0	0 0
(4) Motor Carrier Fuel Tax Registration	0	0	0 0
(5) Alternative Fuel Tax Decals	0	0	0 0
(26) Total	0	0	4,809 4,809
c. Net Total Receipts	487,804,253	118,125,807	4,809 605,934,869
2. Nonhighway Dedications of Volume Tax from Nonhighway Gasoline			
(z) Total	0	0	0 0
3. Adjusted Total Receipts			
	487,804,253	118,125,807	4,809 605,934,869
4. Deductions by State Collecting Agency			
(a) Expense of Collecting and Administering Volume Taxes	384,187	726,871	0 1,111,058
(b) Expense of Inspecting Motor Fuel	1,376,444	81,653	0 1,458,097
(z) Total	1,760,631	808,524	0 2,569,155
5. Net Proceeds Available for Distribution	486,043,622	117,317,283	4,809 603,365,714
6. Balance Undistributed at End of Previous Year	0	0	0 0
7. Total Funds Available for Distribution	486,043,622	117,317,283	4,809 603,365,714
8. Amounts Distributed			
(a) Highway Users Tax Fund	486,043,622	117,317,283	4,809 603,365,714
(z) Total	486,043,622	117,317,283	4,809 603,365,714
9. Balance Undistributed at End of Year			
	0	0	0 0

Fines, Penalties, Decal taxes, Etc.

Data Accuracy

- Internal FHWA Staff Review: (**Eval**) Gasoline gallons reported on 551M X tax rate, should fall within +/- 5% of reported receipts off form FHWA-556 (fuel tax receipts). *Special fuel with +/- 10% outlier.*
- IFTA data (*motor carrier fuel use*) within the State, needs to reported accurately

When States submit data

- The FHWA Division Contact and the FHWA Headquarters Motor Fuel Contact, receives an email from the software that the State has submitted
- Headquarters reviews/accepts the data within 24 hours of submittals

State: State Name
 Year: 2010

Tax rates

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	19,892,461		0	61,914,507		0
December	174,490,805		0	28,303,986		0	50,753,673		0
January 2010	194,144,788		0	22,481,862		0	44,737,601		0
February	175,051,781		0	26,634,659		0	59,571,981		0
March	178,426,337		0	20,282,352		0	50,856,032		0
April	207,616,599		0	16,904,033		0	60,639,600		0
May	208,162,014		0	14,313,324		0	65,055,363		0
June	202,062,096		0	26,445,679		0	56,255,495		0
July	208,288,966		0	15,233,277		0	62,508,565		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
Diese/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.

Fuel Volume Reported

Percent differences should be +/- 5% for gasoline, and +/-10% Diesel

Motor Fuel Reporting: Affects \$ back to States!

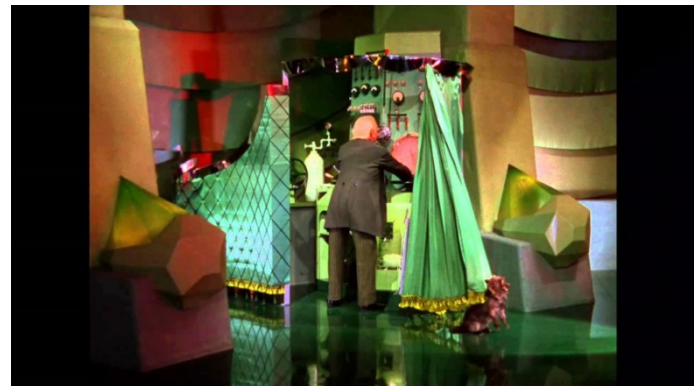
- The data submitted by States (**FHWA-551M** for gallons) and HPMS, is used in part in attributing Funds from the Highway Trust Fund back to the States.

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.

How Data is prepared for Attribution Purposes

- An internal master file called **HTFROUND**, is updated annually, to assess distribution of funds from Highway Trust Fund back to the States as follows:
 - The Gallons of Gasoline and Special Fuel are calculated on % share of total gallons.
 - The percent share, is used to distributed Highway Trust Fund revenue back to the States
 - Revenue of **Highway Trust Fund** contains **five** revenue sources:
 - Gasoline/Gasoline Tax
 - Special Fuel Tax (most Diesel)
 - Tire Tax
 - Heavy Vehicle Use Tax
 - Federal Vehicle Sales Tax



The man behind the Curtain in OZ

How Data is used for Attribution

HTFRND15.xls [Compatibility Mode] - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View Acrobat

C9 =B9/\$B\$60

Percent Share of Fuel Use to Total

IRS MF Revenue

REPLACE FE-10 #s
Based on 2014 gallonage revised, loss allow. set to zero, and FINAL 2015 revenue

HTFRND14.XLS 22-Jun-16

STATE	2014 HIGHWAY USE OF MOTOR FUEL (THOUSANDS OF GALLONS)						HTF HIGHWAY ACCOUNT RECEIPTS ATTRIBUTABLE TO STATE					
	GASOLINE & GASOLINE		P & C SPECIAL FUELS		TOTAL		MOTOR FUEL TAXES			CV TAXES		
	GALLONS (MF-20)	PERCENT OF TOTAL	GALLONS (MF-20)	PERCENT OF TOTAL	GALLONS OF TOTAL	PERCENT OF TOTAL	GASOLINE FUELS	SPECIAL FUEL TAX	TOTAL	VEHICLE USE TAX	SALES TAX	TIRE
ALABAMA	2,537,927	1.89%	779,280	1.96%	3,317,207	1.91%	398,428	167,317	565,745	22,563	89,374	9
ALASKA	266,369	0.20%	195,883	0.49%	462,252	0.27%	41,817	42,058	83,875	5,672	22,465	2
ARIZONA	2,624,178	1.96%	770,076	1.94%	3,394,254	1.95%	411,969	165,341	577,310	22,296	88,318	9
ARKANSAS	1,394,005	1.04%	612,785	1.54%	2,006,790	1.16%	218,844	131,570	350,414	17,742	70,279	7
CALIFORNIA	14,434,881	10.77%	2,918,733	7.35%	17,353,614	9.99%	2,266,127	626,674	2,892,801	84,508	334,742	36
COLORADO	2,176,382	1.62%	2,176,382	1.55%	2,792,112	1.61%	341,669	132,202	473,871	17,828	70,617	7
CONNECTICUT	1,397,749	1.04%	270,988	0.68%	1,668,737	0.96%	219,432	58,183	277,615	7,846	31,079	3
DELAWARE	412,164	0.31%	63,892	0.16%	476,056	0.27%	64,705	13,718	78,423	1,850	7,328	5
UTAH	1,092,209	0.82%	455,006	1.15%	1,547,215	0.89%	171,466	97,693	269,159	13,174	52,184	5
VERMONT	307,554	0.23%	58,354	0.15%	365,908	0.21%	48,283	12,529	60,812	1,690	6,692	9
VIRGINIA	3,942,942	2.94%	1,015,403	2.56%	4,958,345	2.85%	619,001	218,015	837,016	29,400	116,454	12
WASHINGTON	2,672,936	2.00%	664,882	1.67%	3,337,818	1.92%	419,623	142,755	562,378	19,251	76,254	8
WEST VIRGINIA	806,759	0.60%	273,510	0.69%	1,080,269	0.62%	126,653	58,725	185,378	7,919	31,368	3
WISCONSIN	2,254,970	1.68%	802,010	2.02%	3,056,980	1.76%	354,007	172,198	526,205	23,221	91,981	10
WYOMING	331,137	0.25%	365,932	0.92%	697,069	0.40%	54,000	70,000	124,000	10,000	41,000	7
TOTAL	133,978,249	100.00%	39,710,684	100.00%	173,688,933	INCOME	21,033,199	8,526,186	29,559,385	1,149,768	4,554,325	500
TOTAL (CALC)				100.00%			21,033,199	8,526,186	29,559,385	1,149,768	4,554,325	500
SI:SHAREHPM10HTF12010HTFRND10.XLS							0.00	0.00		0.00	0.00	
ROUNDING ADJUSTMENT							0.70	0.00		-0.80	-3.00	
TOTAL SPREAD							21033199.7	8526186.0		1,149,767	4,554,322	500

PUT IN PURPLE NUMBERS FROM HTF INCOME WHEN DONE

The total row in purple above needs updated

The total row in purple above needs updated

The total row in purple above needs updated

The total purple above needs up

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.

Final Funds to States Determined

HTFRND15_Presentation.xls [Compatibility Mode] - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View Acrobat

V6 GOES TO OST

Funds for Highway Account sent to OST for use in calculating Attribution to States

NEW DATA FROM HTF INCOME 2013

SEE comment below

RECEIPTS ATTRIBUTABLE TO STATES - FY 2011						PRIOR YEAR RECEIPTS (\$000)			HTF MASS TRANSIT ACCOUNT RECEIPTS ATTRIBUTABLE TO STATES - Highway Account				GOES TO OST	
CV TAXES			TOTAL HA TAXES	PERCENT Percent of Total	PRIOR YEAR TOTAL	PRIOR YR PERCENT OF TOTAL	PERCENT CHANGE 2012-2013	GASOLINE PRODUCTS		TOTAL	Total			
VEHICLE USE TAX	SALES TAX	TIRES TAX					GASOLINE	S. FUELS						
22,563	89,374	9,831	687,513	1.92%	616,377	1.94%	73,013	37,462	110,475	687,513	ALABAMA			
5,672	22,465	2,471	114,483	0.32%	90,616	0.28%	7,663	9,417	17,080	114,483	ALASKA			
22,296	88,318	9,715	697,639	1.95%	631,761	1.99%	75,494	37,020	112,514	697,639	ARIZONA			
17,742	70,279	7,731	446,166	1.25%	405,872	1.28%	40,104	29,459	69,563	446,166	ARKANSAS			
84,508	334,742	36,821	3,348,872	9.36%	3,010,709	9.46%	415,274	140,313	555,587	3,348,872	CALIFORNIA			
17,828	70,617	7,768	570,084	1.59%	493,803	1.55%	62,612	29,600	92,212	570,084	COLORADO			
7,846	31,079	3,419	319,959	0.89%	298,201	0.94%	40,212	13,027	53,239	319,959	CONNECTICUT			
1,850	7,328	806	88,407	0.25%	80,993	0.25%	11,857	3,071	14,928	88,407	DELAWARE			
13,174	52,184	5,740	340,257	0.95%	297,597	0.94%	31,422	21,874	53,296	340,257	UTAH			
1,690	6,692	736	69,930	0.20%	65,328	0.21%	8,848	2,805	11,653	69,930	VERMONT			
29,400	116,454	12,810	995,680	2.78%	904,086	2.84%	113,434	48,814	162,248	995,680	VIRGINIA			
19,251	76,254	8,388	666,271	1.86%	589,424	1.85%	76,897	31,963	108,860	666,271	WASHINGTON			
7,919	31,368	3,450	228,115	0.64%	215,040	0.68%	23,210	13,148	36,358	228,115	WEST VIRGINIA			
23,221	91,981	10,118	651,525	1.82%	609,824	1.92%	64,873	38,555	103,428	651,525	WISCONSIN			
10,595	41,968	4,616	187,732	0.52%	171,335	0.54%	9,526	17,592	27,118	187,732	WYOMING			
1,149,768	4,554,325	500,968	35,764,446	100.00%	31,815,513	100.00%	3,854,396	1,909,020	5,763,416	35,764,446				
1,149,768	4,554,325	500,968	35,764,446		31,815,513	100.00%	3,854,396	1,909,020	5,763,416					
0.00	0.00	0.00	0.00		Column linked to HTFRND10 Column V		0.00	0.00						
-0.80	-3.00	-3.50	0.00				-0.5	-2.30	(3)					
1,149,767	4,554,322	500,965	35,764,446				3,854,396	1,909,018	5,763,413					

The total row in purple above needs updated when Carolyn Edwards has

The total row in purple above needs updated when Carolyn Edwards has numbers

Column P taken from HTFRND09 (FINAL) from Column V

21

Other uses of the Data?

- **Annual *Highway Statistics* publication** (MF-33GA, MF-33SF, MF-21, MF-121T, etc.)
- ***Monthly Motor Fuel Reported by States***
- ***Condition and Performance Report*** - (to Congress)
- **General Public consumption of data**
 - Fact Sheets on FHWA Facebook
 - FHWA News Releases
 - Research and analysis
 - News Organizations dissemination and media press

Monthly Motor Fuel Reported by States



U. S. Department
of Transportation

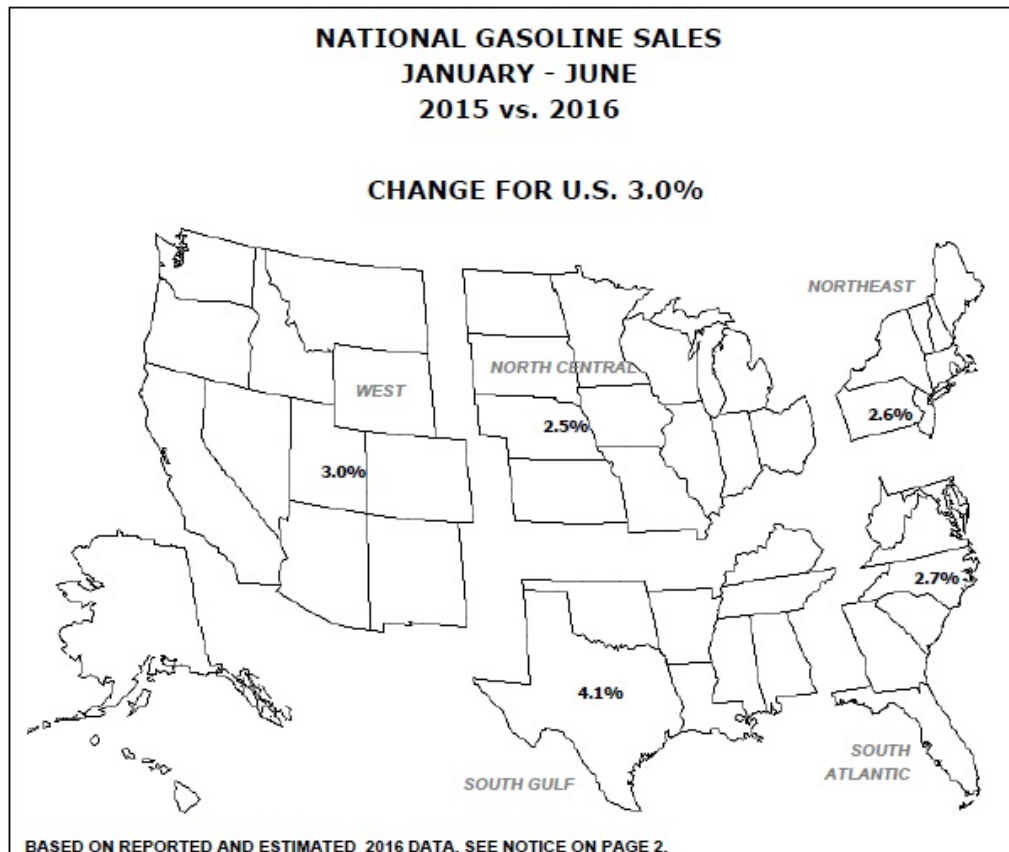
Federal Highway
Administration

Office of Highway
Policy Information

Created On: 10/6/2016

MONTHLY MOTOR FUEL REPORTED BY STATES

JUNE 2016



Included in the MMFR:

- **Gallons** reported by States (40+ states)
- Unreported states (estimated)
- **Tax Rates** for Motor Fuel
- **Foreign Tax rates** (shows the US pays one of the lowest fuel tax rates internationally (40 cents in US compared to \$3 to \$4 internationally).
- **Previous Year's Gallons**
- **Percent change** from current year period reporting, and previous year reporting.

Guidance on Reporting of the Data

- For specific guidance on how to report the data for **FHWA-551M** (motor fuel use) as well as form **FHWA-556** (*motor fuel tax receipts*), go to **Chapter 2** of the “*Guide To Reporting Highway Statistics*” at:

- <http://www.dot.gov/policyinformation>

RESULT: Funding is provided to States for transportation!!!



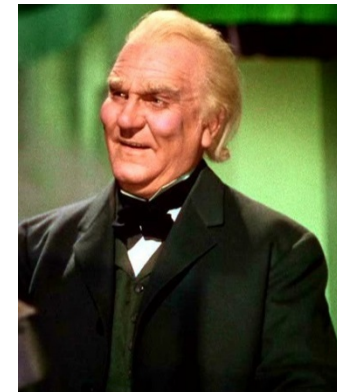
Questions and Assistance!

Bryant Lee Gross

Fuel Data (551M and 556 &
Attribution)

Bryant.Gross@dot.gov

202-366-5026



Michael Dougherty

Michael.Dougherty@dot.gov

Fuel Tax Evasion and HVUT

202-366-9234