

TIME IS RUNNING SHORT FOR 2015 WPMA SCHOLARSHIP APPLICANTS!

Time is running short for your company employees' high school seniors to send in their applications for the 2015 WPMA scholarships. Scholarship applications must be postmarked by March 1, 2015 in order to be considered. Usually, there are less than 20 applicants for each WPMA state scholarship and for the associate member scholarship, which makes the chances of receiving a scholarship very good. Applicant qualification information and the scholarship applications are available in PDF form at www.wpma.com/scholarship. The WPMA scholarships pay \$500 per semester for up to eight semesters, for a total of \$4,000. Employers, please remind your employees to download an application right away, and give their children a chance for some extra financial help in college!

NATSO AND WPMA TAP INTO THE POWER OF PARTNERSHIP FOR 2015 CONVENTIONS

WPMA and NATSO are joining in 2015 to bring you an additional attendee opportunity—TWO conventions for the price of ONE! WPMA Marketer Member attendees who register for the WPMA Convention may attend THE NATSO Show FREE OF CHARGE!

For their 2015 annual tradeshow, NATSO, the national association representing truckstops and travel plazas, and the Western Petroleum Marketers Association (WPMA) are co-mingling their events to offer attendees and exhibitors more unparalleled business and networking opportunities. By seizing the opportunity to share educational resources and access to their annual shows in February in Las Vegas, the two groups will provide their attendees with even more innovative solutions and greater access to their peers, industry suppliers, key travel plaza owners and operators.

NATSO Members and WPMA Marketer Members who register for one trade show automatically will be registered to attend the neighboring show at no additional cost. Reciprocal registration is honored for NATSO travel plaza members and WPMA marketer members only. Each show will feature its own exhibit hall, as well as unique educational programming for attendees.

The NATSO Show will be held at the Wynn Las Vegas, Feb. 16-19, 2015, and offers innovative experts focused on ahead-of-the-curve trends, a knowledge-filled human library built for a customized learning experience, and exhibitors that showcase tomorrow's hottest products and services specifically designed to meet the unique needs of travel plaza and truckstop leaders.

WPMA's National Convention & Convenience Store Expo will be held at the Mirage Convention Center Feb. 17-19, 2015. The Expo offers two-and-a-half days of industry-expert speakers, seminars and networking events, and access to more than 90,000 square feet of tradeshow space with exhibitors displaying and selling the latest in technology, services, c-store innovations, and truck and trailer displays to meet the needs of the petroleum industry.

NATSO truckstop and travel plaza operators can register for the two events at www.natsoshow.org. WPMA Marketer Members can register at <http://www.wpma.com/national-convention>. Reciprocal registration is honored for NATSO travel plaza members and WPMA marketer members only. Exhibit partners must be registered for each event separately to participate.

**Contact Jamie Wood at WPMA for additional questions: jamiew@wpma.com

PLEASE SUPPORT THE SCHOLARSHIP FOUNDATION SILENT AUCTION!

In May 2015, the WPMA Scholarship Foundation will award \$32,000 in scholarships to graduating high school seniors. The Foundation receives a large portion of its working capital through income from the annual Scholarship Silent Auction held at the WPMA convention in February. Please support the Scholarship Foundation by donating an item to the 2015 Scholarship Silent Auction.

Past Silent Auction donations have included tickets to sporting events, vacation packages, decorator items, electronics, sports equipment, logo clothing, jewelry, tools, accessories, etc. If you would like to donate an item, please fill out the Silent Auction Donation Form available under the Scholarship tab on the WPMA website:

<http://www.wpma.com/pdf/scholarship/SA15-DonationFrm062414w.pdf> or e-mail Kathy Michaelis at kathym@wpma.com. The value of items donated to the auction is tax-deductible.

RESULTS FROM NCWM INTERIM MEETING

This week, the National Conference on Weights and Measures (NCWM) held its interim meeting in Daytona Beach, Florida. An item on the agenda important to petroleum marketers was a 10 micron diesel filter mandate. Currently, the market uses a 30 micron filter for diesel fuel.

As urged by PMAA, the NCWM voted down a proposal to mandate a 10 micron diesel filter. If the item were to have been approved, it would have cost marketers approximately \$230 additional per month due to having to change diesel filters more often. This estimate didn't take into account for loss of sales due to changing filters more often.

Unfortunately, a few NCWM officials, along with some auto manufacturers and refiners, pursued the 10 micron filter mandate again at the interim meeting and now it will come up as a voting item this summer in Philadelphia, Pennsylvania. PMAA will yet again be ready to oppose the 10 micron filter mandate and has provided NCWM officials studies that show moving to a 10 micron filter will not solve the problem due to carboxylic salts getting through filters as low as 2 microns which are causing internal injection clogging issues in high-pressure common rail diesel engines. Forcing a 10 micron diesel filter on petroleum marketers would also have impacted the functionality of the automatic shut-off nozzle because it requires a certain amount of flow in order to shut off when a vehicle's tank is full. If a dispenser is running slowly, the tank may overflow creating a cleanup issue. Bottom line: mandating a 10 micron diesel filter is costly and unnecessary.

PMAA would like to thank past PMAA Chairman Sam Bell and Brian Parnell with Mapco Express for representing petroleum marketers at NCWM. They were instrumental in making sure NCWM officials received the information they needed.

OBAMA STATE OF THE UNION

The President's address to the union Tuesday night was his first before a Republican Congress and most of the proposals stand little chance of being enacted.

Without legislation, Obama can affect change via the regulatory process and he addressed a proposed rule with which PMAA is very concerned. The President said, "We still need to make sure employees get the overtime they've earned." The Department of Labor (DOL) is working on a rule to revise the categories of workers who are classified as managers because they are generally exempt from federal overtime rules. Last year the White House and the DOL alleged that convenience store managers are not adequately compensated and that revising management exemption thresholds will help with fair compensation.

The President supports increasing the capital gains tax but that is dead on arrival in the Congress. One area where Congress and the President agree is the need for adequate highway funding and infrastructure development. Congress must pass a new long-term infrastructure bill by May 31 in order to keep the federal highway trust fund solvent. However regarding the Keystone XL Pipeline, Obama said "So let's set our sights higher than a single oil pipeline. Let's pass a bipartisan infrastructure plan that could create more than 30 times as many jobs per year, and make this country stronger for decades to come." Of course the Senate is advancing legislation that would override his authority over the pipeline, but Obama has already threatened to veto.

RETAILERS DENIED DEBIT FEE REVIEW BY SUPREME COURT

This week, the U.S. Supreme Court, without comment, denied the request of retail associations to review the Federal Reserve's debit swipe fee rules. PMAA supports the plaintiff's position that the Fed did not reduce how much banks can collect for debit-card transactions enough in capping swipe fees at 21 cents per transaction.

The retail industry's case includes the argument that the Fed is allowing banks to recoup the fixed costs for their debit-card programs, including the money spent on network hardware, software and labor. However, a provision in the Dodd-Frank law says banks cannot collect costs "not specific to a particular electronic debit transaction." The Obama administration defended the rule, saying the Fed board reasonably concluded that any line between variable and fixed costs would be artificial and unworkable.

Although this is disappointing, the plaintiffs of the case, along with PMAA and other members of the Merchants Payment Coalition, will continue to fight for reasonable debit and credit interchange fees.

RESERVE YOUR ROOMS NOW FOR PMAA'S WASHINGTON CONFERENCE AND DAY ON THE HILL

PMAA's annual Washington Conference and Day on the Hill will be held in our Nation's Capitol of Washington, DC from May 13-15. This forum unites marketers, state association executives and suppliers from across the country to openly discuss all the issues facing the petroleum marketing industry with their members of Congress and find solutions together.

The meeting will begin with an issues briefing and region meetings on the afternoon of May 13 followed by a welcome reception including our PAC silent auction fundraiser. On the morning of May 14, there will be another issues briefing in case you were not available to attend the opening session briefing on May 13. Marketers and association executives will then head to Capitol Hill for visits with their Congressional delegations. **Please be sure to make these appointments at your earliest convenience.** There will be a hospitality suite and luncheon on the Hill. On the evening of May 14, we will honor our new PMAA Chair, Grady Gaubert. Our conference will conclude after the PMAA Board of Directors meet on May 15 following a buffet breakfast and committee meetings.

You can find all available details for Washington Conference and Day on the Hill [here](#)

(<http://www.pmaa.org/pmaameetings/upcomingmeetings.asp>)_Registration will open soon and will be posted on this page. If you plan on attending PMAA's Annual Washington Conference and Day on the Hill, **now is the time to make your room reservation as we are nearly sold out on two nights.** Please note that we will have an overflow hotel option once we start selling out of nights at Washington Marriott at Metro Center.

Please make your plans now to attend this important and productive forum to meet with your members of Congress! See you in DC in the spring!

SPECIAL PROCEDURES FOR FILING 2014 RETROACTIVE CREDIT CLAIMS

The IRS has issued special one-time claim procedures (IRS Notice 2015-3) for three separate fuel tax credits retroactively reinstated for calendar year 2014 under the *Tax Increase Prevention Act of 2014* (Act). The Act reinstated and made retroactive for calendar year 2014 the \$1.00 per gallon biodiesel blender credit (available to blenders), the \$0.50 cpg alternative fuel mixture credit (available to blenders) and the \$0.50 alternative fuel incentive credit (available for sale or use of alternative fuels). The special procedures allow for one-time credits and payments covering the entire 2014 claim period. Reinstatement of all three credits is limited to calendar year 2014 only.

The following special procedures must be used when filing a claim for any of the three 2014 retroactive credits described above:

I. ONE-TIME CLAIM PROCEDURE FOR 2014 BIODIESEL BLENDER CREDIT:

- Credit of \$1.00 per gallon available to claimants who created qualified biodiesel blends in 2014 (IRC Section 6426(a) and (c)).
- Claimant must have a valid IRS 637M certificate in order to make a claim for biodiesel blends created during calendar year 2014. Claimants who do not currently have a valid 637M certificate must first obtain one from the IRS before filing a claim.
- Claim must be made on IRS Form 8849 Claim for Refund of Excise Taxes and IRS Form 8849 (Schedule 3) Certain Fuel Mixtures and the Alternative Fuel Credit.
- The biodiesel blender credit is available only for blends created during the period beginning January 1, 2014 and ending December 31, 2014. No federal biodiesel blender credits are available for blends created during 2015.
- Use a single Form 8849 and Form 8849 (Schedule 3) to claim all biodiesel blend volumes created during calendar year 2014. Enter 2014 volumes on Form 8849 (Schedule 3) line 2. The IRS will not accept multiple claims or quarterly filings for biodiesel blends created during calendar year 2014.
- 2014 retroactive biodiesel blender claims may be filed immediately but, all claims must be filed no later than August 8, 2015. The IRS will not accept claims for 2014 retroactive biodiesel blender credits filed after August 8, 2015.
- Any 2014 retroactive biodiesel blender credit claim filed with the IRS before January 16, 2015 must be re-filed. The IRS will not honor or process 2014 biodiesel claims filed before January 16, 2015.
- Claims may be filed electronically, or mailed to the following address:

Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Write "Fuel Mixture Claim" on the claim envelope.

II. ONE-TIME CLAIM PROCEDURE FOR 2014 ALTERNATIVE FUEL SALES AND USE CREDIT:

- Credit of \$0.50 cpg available to claimants who sold or used alternative fuel in a motorboat, motor vehicle or aviation in 2014 (IRC Sections 6426(a) and (d)).
- Alternative fuel subject to the \$0.50 cpg credit for sales and use during calendar year 2014 include; LPG, P series fuels, CNG, LNG, liquefied hydrogen, compressed or liquefied gas derived from biomass, liquid fuel derived from biomass. Alternative fuel mixtures do not include ethanol, methanol, or biodiesel.

- The one-time claim process to obtain the retroactive credit for alternative fuel sales or use is the same as the procedure for the biodiesel blending credit described above except that total volume sold or used is reported on Form 8849 (Schedule 3) line 3 and seller and/or user of alternative fuel seeking the credit in an automobile or motor boat must have an IRS 637AL certificate.

III. ONE-TIME CLAIM PROCEDURE FOR 2014 ALTERNATIVE FUEL MIXTURE CREDIT:

- Credit of \$0.50 cpg available to claimants who created an alternative fuel mixture during 2014 (IRC Section 6426(a) and (e)).
- Alternative fuel mixtures subject to the \$0.50 cpg credit for mixtures created during calendar year 2014 include; LPG, P series fuels, CNG, LNG, liquefied hydrogen, compressed or liquefied gas derived from biomass, liquid fuel derived from biomass. Alternative fuel mixtures do not include ethanol, methanol, or biodiesel.
- Claimant must have a valid IRS 637M certificate in order to make a claim for the alternative fuel mixture credit for mixtures created during calendar year 2014. Claimants who do not currently have a valid 637M certificate must first obtain one from the IRS before filing a claim.
- All 2014 alternative fuel mixture credits, including credits earned in the fourth quarter, must first be taken against any reported Section 4081 tax liability (on gasoline, diesel or kerosene) reported on Form 720 Quarterly Excise Tax Return. Once a 720 is filed a claim for the credit on Form 720X Amended Quarterly Excise Tax Return may be made. In most cases, Form 720 has already been filed for the first three quarters of 2014. However, the filing deadline for the fourth quarter of 2014 is not until January 31, 2015. Marketers making claims for credits earned in the fourth quarter of 2014 must first file Form 720, remit all tax liability and only then file Form 720X to claim the alternative fuel mixture credit. Form 720X allows claimants to adjust multiple quarter claims on a single Form 720X.
- The claim period for filing for the alternative fuel mixture credit begins on February 9, 2015. Claims must be made within three years from the time the return was filed or two years from the time the tax was paid, whichever is later.

IV. OBTAINING IRS FORMS:

IRS Forms 637, 720, 720X, 8849, and 8849 (Schedule 3) are available at: www.irs.gov click on "Forms and Pubs", then click on "Find All Current Forms and Pubs" and scroll down to the appropriate IRS form. Forms are listed in numerical order.

IRS Notice 2015-3 outlining the Special Procedures for biodiesel blender credits and alternative fuel mixture credits claims is available at: <http://www.irs.gov/pub/irs-drop/n-15-03.pdf>.

MARK YOUR CALENDARS FOR UPCOMING EVENTS

February 17 – 19, 2015 - WPMA Convention & Expo – Mirage Hotel, Las Vegas, Nevada

May 14 – 15, 2015 - Nevada (NPM&CSA) BIG DOGS 4 – JW Marriott Las Vegas Resort & Spa, Nevada

June 2 – 4, 2015 - Montana (MPMCSA) Convention – Northern Hotel, Billings, Montana

June 22 – 25, 2015 - Washington (WOMA) Convention – Suncadia Resort, Cle Elum, Washington

August 5 – 7, 2015 - Idaho (IPM&CSA) Convention - Sun Valley Lodge - Sun Valley, Idaho

August 17-19, 2015 – New Mexico (NMPMA) - Marriott Pyramid North – Albuquerque, New Mexico

September 15-17, 2015 - Utah (UPMRA) Convention - Park City Marriott - Park City, Utah

August 3 – 5, 2016 - Idaho (IPM&CSA) Convention - Coeur d'Alene Resort - Coeur d'Alene, Idaho

2015 WPMA CONVENTION & CONVENIENCE STORE EXPO – LAS VEGAS, NEVADA

Don't Miss **Frank Caliendo**, comedian/actor/impressionist as Wednesday Keynote during the WPMA Convention. Mark your calendars for February 17-19, 2015. Make plans now to attend the 2015 WPMA Convention and Convenience Store Expo. It will be held once again at the Mirage in Las Vegas, Nevada.

Win - US Open Package - June 18 – 21, 2015 – The US Open Golf Tournament will be held at Chambers Bay Golf Course in University Place, Washington. Package includes gallery tickets for four to the Saturday, June 20 and Sunday, June 21 tournament days, three nights' lodging, and \$2,000 spending cash. Contact your state executive director for the Scholarship Raffle Tickets.

Thank You 2015 WPMA National TOP SPONSORS

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NPP WPMA Member Service

WPMA has partnered with NPP to provide members discounts on many products and services. NPP negotiates the rates, and makes them available to WPMA members. Membership with NPP is free, and there is no obligation to purchase. Discounts through Verizon, Expedia, Fastenal, Cradlepoint, and more.

Register Now: <https://associations.mynpp.com/myNPP/memberSavings.xhtml?guid=RB3WUOFG>

WPMA MEMBER SERVICES



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Petro Pete: "Found out at today's staff meeting that I have sleep apnea."

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