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Reminder: Special Claim Procedures for 2017 Biodiesel Blender Credit*PMAA Contact: Mark S. Morgan Regulatory Counsel mmorgan@pmaa.org*

Just a reminder that the period for filing the special one-time refund of the \$1.00 per gallon biodiesel blenders tax credit claims (IRS Notice 2018-21) ends on September 29, 2018. The credit was reinstated by Congress retroactively for calendar year 2017 under the Bipartisan Budget Act of 2018. While the biodiesel blender credit was not reauthorized for 2018, PMAA continues to lobby for reauthorization for calendar year 2018 and beyond. IRS Notice 2018-21 also sets forth procedures to make one-time retroactive claims for the alternative fuel credit and the alternative fuel mixture credits earned during calendar year 2017.

Go to URL (https://www.pmaa.org/weeklyreview/attachments/PMAA_CB_03_08_18.pdf) to read the compliance bulletin.

**DOL to Hold Listening Sessions Seeking Input on Overtime Rule
Creation of Office of Compliance Initiatives and Compliance Websites Created**

On Tuesday, the Department of Labor's (DOL) Wage and Hour Division announced it will host public listening sessions to gather feedback about the white-collar exemption regulations, often referred to as the "Overtime Rule." Issued under the Fair Labor Standards Act, these regulations implement exemptions from overtime pay requirements for executive, administrative, professional and certain other employees. The listening sessions will be held in six cities throughout September: Atlanta, Georgia; Seattle, Washington; Kansas City, Missouri; Denver, Colorado; and Providence, Rhode Island.

The listening sessions are intended to gather opinions about several topics regarding the proposal, including: the appropriate salary threshold for overtime eligibility; the benefits and costs accompanying an increased threshold for employees and employers; the methodology used to determine an updated salary level; and the rate at which DOL updates the standard salary level and total-annual-compensation level for highly compensated employees.

DOL's most recent regulatory agenda says the proposed rule will be issued in January 2019, which will likely include another opportunity to submit comments.

Go to URL (<https://www.dol.gov/whd/overtime/listening.htm>) to view details on the listening sessions.

Additionally, on Tuesday, DOL Secretary Alexander Acosta announced the creation of a new office to help businesses comply with federal laws, known as the Office of Compliance Initiatives (OCI). In a statement, DOL specified that the new office was created to "promote greater understanding of federal labor laws and regulations, allowing job creators to prevent violations and protect Americans' wages, workplace safety and health, retirement security, and other rights and benefits. As part of its work, OCI will work with the enforcement agencies to refine their metrics to ensure the efficacy of the Department's compliance assistance activities."

The statement also detailed that OCI will "focus on helping enforcement agencies more effectively use online resources to deliver information and compliance assistance to the American people." DOL also announced the creation of two new websites, Worker.gov and Employer.gov, that are designed to assist workers and businesses who have compliance questions.

Ethanol Trade Groups Fire Back on Small Refinery Exemptions

This week, the Renewable Fuels Association (RFA) and Growth Energy filed a lawsuit in U.S. District Court for the District of Columbia alleging EPA and DOE violated the Freedom of Information Act (FOIA) by not responding to their requests for the information regarding the small refinery exemptions granted under the RFS. Both groups want to know which refineries were exempted by EPA from complying with the RFS. The EPA has indicated that the refiners that were granted exemptions were relieved from disclosure under the FOIA because it contains commercially sensitive information. The ethanol groups argue that their members are being hurt by the RFS small refinery exemptions because it indirectly reduces the corn ethanol mandate which drives down the value of RINs and negatively impacts their ability to make E15 a viable fuel in the marketplace.

Midwest lawmakers, including Sen. Chuck Grassley (R-IA), have been demanding that larger refiners take on more volume obligations to compensate for the biofuel volumes exempted under the program, but his efforts have failed to date.

Meanwhile, news reports surfaced this week that U.S. Agriculture Secretary Sonny Perdue told a group of farmers at the Farm Progress Show in Boone, Iowa, that President Donald Trump wants to green light the sale of E15 year-round as soon as next week. Each year, the EPA regulates RVP for gasoline and gasoline-ethanol blended from June 1 until September 15. During these months, the EPA restricts the retail sale of fuels with ethanol above 10 percent.

Reminder: 2018 Federal Heavy Highway Vehicle Use Tax Due

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The 2018 HHVU tax reporting year runs from July 1, 2018 to June 30, 2019. The HHVU tax is paid on each vehicle with a gross vehicle weight of 55,000 pounds and greater that travels 5,000 miles or more per year. The HHVU applies to most petroleum cargo tank vehicles and transports. Once the tax is filed and paid, the IRS will send back a stamped IRS Form 2290 Schedule 1 within 6 weeks.

What's New with 2290 Filings:

- You may now use a credit card or debit card to pay the Heavy Highway Vehicle Use Tax. See the information under "Ready to File? Here's How" below.
- The Form 2290 has been revised. You will now enter the month of first use on the Schedule 1 exactly as it was entered on the IRS Form 2290 in Part I, line 1. See Month of first use under Schedule 1 (Form 2290) on the Form 2290 Instructions for more information.
- Final regulations for the Heavy Highway Vehicle Use Tax went into effect July 1, 2015 and include a change to the calculation of the tax liability when a buyer purchases a second-hand vehicle from a seller who has paid the tax for the taxable period. See the Form 2290 instructions for information. The final regulations are available in Internal Revenue Bulletin 2014-47.

Filing Form:

- You must file this IRS Form 2290 (Rev. July 2018) for the tax period beginning on July 1, 2018 and ending on June 30, 2019. Don't use the July 2018 revised form if you need to file a return for a tax period that began on or before June 30, 2018. Be sure to fill out both Schedule 1 Forms attached to IRS Form 2290.

Filing Deadlines:

- The filing season for IRS Form 2290 filers is July 1 through June 30. The filing deadline for Form 2290 is based on the month you first use the taxable vehicle on public highways during the reporting period.
- For vehicles you first use on a public highway in July, file IRS Form 2290 between July 1 and August 31.
- For vehicles you first use on a public highway after July, file IRS Form 2290 by the last day of the month following the month in which you first used the vehicle on a public highway. The tax for the current filing season is prorated for vehicles you first use on a public highway after July.

Filing Methods:

- You may file IRS Form 2290 electronically. You must file electronically if you are reporting 25 or more vehicles on IRS Form 2290.
- You may mail your completed IRS 2290 form. See IRS Form 2290 Instructions for the correct mailing address. Expect to receive your stamped Schedule 1 within 6 weeks after we receive your Form 2290.

Payment Amount:

- The amount of the HHVU tax is calculated based on gross vehicle weight (GVW) and the month the vehicle is first used during the reporting year. The minimum annual HHVU weight tax is \$100 for vehicles in use between July 1, 2018 and June 30, 2018 having a GVW of 55,000 pounds and increases to a maximum \$550 for vehicles with a GVW over 75,000 pounds.
- The tax for the current filing season will be prorated for vehicles you first use on a public highway after July. For vehicles not in use during July 2018, the applicable annual HHVU weight rate is reduced by 1/12 for each calendar month after July 31 until the vehicle is first used. For example, the annual HHVU tax on a vehicle first used in October of the 2018-2019 reporting year is reduced by 3/12ths of the annual rate based on GVW because it was not in use for the first three months of the reporting year.
- The weight rates and monthly proration calculations are fully explained in IRS Form 2290 and instructions.

How to Pay:

There are four methods to pay the tax.

- Electronic funds withdrawal (direct debit) if filing electronically.
- Electronic Federal Tax Payment System (EFTPS).
- Credit or debit card payment
- Check or money order using the payment voucher.
- You must pay the tax in full with your Form 2290.

Important Reminders:

- All taxpayers must complete the first and second pages of Form 2290 along with both pages of Schedule 1.
- You must have an established employer identification number (EIN) to file Form 2290.
Go to URL (<https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>) to obtain an EIN online.
- When you click on the form links, make sure you scroll down to see the complete form.

Schedule 1 Copies for Filed Forms 2290:

To receive a copy of a current Schedule 1, be sure you have already filed Form 2290 and fully paid the tax. You may fax a request to 855-386-5124. You must include a copy of the Form 2290 and Schedule 1 previously filed. Please attach a signed cover sheet and indicate "Expedite Schedule 1 Request." Include your name, phone number, fax number, the date the Form 2290 was filed, and the number of pages being faxed. Your request must be signed by an authorized individual able to bind the company. You may also send a written request to: Department of the Treasury, Internal Revenue Service, Cincinnati, OH 45999-0031.

Changes Proposed for New SNAP Applications

The Food and Nutrition Service (FNS) is responsible for requiring updates to Supplemental Nutrition Assistance Program (SNAP) application information and reviewing retail food store applications at least once every five years to ensure that each firm is under the same ownership and continues to meet eligibility requirements.

Due to concerns with the way FNS is currently (as of January 2018 when all retailer application forms were revised due to requirements under the 2014 Farm Bill) asking for retailer sales data, FNS is updating the retailer application question regarding sales. FNS is also removing the question concerning restaurant licensing and the requirement for businesses located in community property states to provide spousal information for each owner. FNS will revert to asking for percentages for each category as opposed to exact dollar amounts. FNS will also change from asking for individual sales amounts for each non-food category to asking for the percentage of total sales in gasoline and an aggregate percentage of all other total non-foods sold by the firm.

FNS also proposes to: rename Question 3, "Doing Business As" to "Legal Business Name"; remove the sentence requiring spousal information for businesses located in community property states, and in the Business Title section remove the word "spouse"; delete the question regarding restaurant licensing; add a new sentence to the Certification and Signature Statement to more clearly outline the risk for owners that are disqualified or fined for violation of Program rules; Other than providing a percentage of total retail sales for each category of product sold, there is no new data information required.

If you would like to submit comments, please do so before the comment period ends on October 16, 2018. Go to URL (<https://www.federalregister.gov/documents/2018/08/17/2018-17722/agency-information-collection-activities-proposed-collection-comment-request-supplemental-nutrition>) to submit comments.

Make Your Hotel Reservations and Register Now to Join PMAA in Las Vegas in October

PMAA's Fall Meeting will be held on October 6-7 at the Encore Las Vegas. Please go to URL (<http://www.cvent.com/events/pmaa-fall-meeting-at-the-nacs-show/event-summary-2e0159452dd642199c6b7589ae9aa33c.aspx>) for the event website with all the details including registration. Please note that the NACS Show registration is separate from the PMAA Meeting Registration.

2018 PMAA Marketers Defense Fund (MDF) Raffle at PMAA's Fall Meeting

Purchase Your Tickets for an Opportunity to Own Jose Altuve Houston Astros 2017 MLB World Series Champions Autographed Logo Baseball & World Series Sublimated Case!

Get your PMAA Marketer Defense Fund (MDF) raffle tickets now for a chance to win a Jose Altuve personally hand-signed baseball! It has been obtained under the auspices of the MLB Authentication Program and can be verified by its numbered hologram at MLB.com. The acrylic display case comes with an image, a sublimated nameplate and a black acrylic base with a gold colored glove. Comes fully certified with Certificate of Authenticity and tamper-evident hologram.

From 2014-2017, Altuve recorded at least 200 hits each season and led the American League in the category. He won three batting championships in that span and he is a six-time MLB All-Star.

The PMAA Marketer Defense Fund (MDF) will hold a raffle during the Las Vegas, Nevada October 6-7 conference and the raffle winner will be identified during the PMAA board meeting on October 7. The winner does not have to be present to win. If you are not attending the conference, you will be notified the week following the October drawing if you are the fortunate owner of the Jose Altuve autographed baseball.

A marketer can make corporate contributions by check or credit card to this program and there is no limit on the amount of contribution. All the money is used to support PMAA lobbying goals. Go to URL (<https://www.pmaa.org/industry-resources/marketers-defense-fund/>) for more information on the MDF and how to contribute.

Tickets are \$25 each or five for \$100. Advanced tickets are available until October 3. Ticket sales will continue at PMAA's Fall Meeting in Las Vegas until the drawing on October 7. Tickets may be purchased with personal or corporate funds by MasterCard, VISA, American Express, cash or check (checks should be made out to the PMAA Marketer Defense Fund). To purchase tickets before October 3, please contact Susan Isard or 703-351-8000.

FEDERATED RISK MANAGEMENT ACADEMY – SEPTEMBER 11-13, 2018

A key to successful business is a strong risk management culture!

Federated's Risk Management Academy provides a unique opportunity for businesses to learn best practices and network with industry peers through 2 ½- and 1-day risk management seminars. These seminars are designed for individuals in positions of risk leadership including owners, operations management, service management, risk management, or human resources. The key to a successful business is implementing and leading a strong risk management culture, so attendees should be in a position to take action!

Topics target specific risk management exposures for all industries as well as targeted exposures for individual industries. Seminar sessions include:

- Risk Management Culture
- Employment Practices Liability
- Risk Managing Your Drivers
- Claims Management
- Selection Risks and Pitfalls
- Employment Practices Risk Management
- Risk Manager Responsibilities
- Family and Business Succession Planning
- Managing Your Workers Compensation
- Underwriting Your Business
- Industry Specific Topics
- Cyber Risk Management
- Federated Shield Network
- Disaster Planning

Petroleum Marketers – September 11-13, 2018

To register [Click Here](https://www.regonline.com/rmaseptpetro2018) (<https://www.regonline.com/rmaseptpetro2018>)

PLAN TO ATTEND THE 2019 WPMAEXPO



Mark your calendars for February 19-21, 2019. Make plans now to attend the 2019 WPMAEXPO. It will be held once again at the Mirage in Las Vegas, Nevada.

MARK YOUR CALENDARS FOR UPCOMING EVENTS

September 12-14, 2018 – Utah (UPMRA) Convention – Doubletree by Hilton, Park City, UT

October 25, 2018 – Hawaii (HPMA) Golf Tournament – Hapuna Beach GC, Kamuela, HI

February 19-21, 2019 – WPMA Convention & Expo – Mirage Hotel– Las Vegas, NV

May 2-3, 2019 – Nevada (NPM&CSA) – Big Dogs – Las Vegas, NV

June 4-6, 2019 – Montana (MPMCSA) Convention

June 17-20, 2019 – Washington (WOMA) Convention – Suncadia Resort, Cle Elum, WA

August 5-7, 2019 – Idaho (IPM&CSA) Convention – Sun Valley Resort, Sun Valley, ID

August 19-21, 2019 – New Mexico (NMPMA) Convention – Sandia Resort & Casino, Albuquerque, NM

September 11-13, 2019 – Utah (UPMRA) – Convention – Zermatt Resort, Midway, UT

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Petro Pete: “Anyone who has never made a mistake has never tried anything new.”

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