

update

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2017 Federal Motor Fuel Excise Taxes

From PMAA

What's New?

The biodiesel blender credit, the alternative fuel mixture credit, the sale of use of alternative fuel credit and the alternative fuel infrastructure tax credit all expired on December 31, 2016. The IRS will not accept claims for any renewable fuel blends created after this date. However, timely filed claims for blends created before December 31, 2016 may still be filed.

Also, the federal Oil Spill Liability Tax (OSLT) increased from 8 cents per barrel of crude to 9 cents per barrel of crude on January 1, 2017. The OSLT is paid by refiners and is not treated as a tax below the terminal rack. Instead, the OSLT is passed down by refiners as a cost of the finished product even though many terminal operators break it out on bill of lading as a "tax". Therefore, tax exempt parties below the terminal rack are not exempt from the OSLT because it is a cost and not a tax at their point of purchase on the distribution stream.

[Click here](#) for the full PMAA Compliance bulletin with the list of the motor fuel excise tax rates for 2017.

New I-9 Form Required for All Employers

From Fuel Merchants Association of NJ

Since 1986 federal law has mandated that all employers verify the identity and employment authorization of any one they hire. This is done by completing and retaining on file Form I-9.

Effective January 22, 2017 the U.S. Citizenship and Immigration Services (USCIS), a division of the U.S. Department of Homeland Security, has issued a [revised version of the Form I-9](#) that all employers must use. Among the changes are the form is more computer friendly and the "other names used" field has been changes to "other last names used."

Click [here](#) for more on the change.

The new form is to be used not only for new hires, but also for reverifying any existing employees who require reverification of their work authorization. For reverifying an existing employee, the employer must complete Section 3 of the new version and attach it to the employee's existing I-9.

The issuance of the new I-9 version does not compel an employer to complete brand new I-9s for its entire existing workforce in a blanket fashion.

Note: The Form I-9 link may not open in Google Chrome or Mozilla Firefox. If you open it and don't get the Form I-9, copy and paste the link into another browser such as Internet Explorer.