

30 - 8/19/26



Lindsey M. Stepp
Commissioner

State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
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James C. Vara
Assistant Commissioner

July 24, 2026

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration to retroactively pay annual membership dues to the Federation of Tax Administrators (FTA), Washington, D.C. (Vendor #220576) in the amount of \$16,449 upon Governor and Council approval. This amount consists of two fees, one for annual organizational dues in the amount of \$12,588 and one for maintenance fees for the Modernized Federal-State E-File Program in the amount of \$3,861, both effective July 1, 2026 through June 30, 2027.
100% General Funds

Funding is available in the following account:

01-84-84-840010-7884, Administration, Department of Revenue Administration

027-500251 Membership Fees	FY 2027	\$12,588.00
027-500251 Membership Fees	FY 2027	<u>\$ 3,861.00</u>
		\$16,449.00

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. This request is **retroactive** due to the billing cycle of the FTA and the membership negotiations with the FTA. It should be noted that 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:

1. How long has this organization been in existence and how long has this agency

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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.

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.

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 and is your agency the sole New Hampshire state agency that is a member?

FTA serves as the principal tax collection agency of the 50 states, the District of Columbia, Puerto Rico and New York City. The Department of Revenue and the Department of Safety share a membership and the State's dues are allocated between the two Department's 60% and 40% respectively.

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 revenue 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. The sharing of information allows for states to identify tax issues relevant to our laws, leading to compliance and increased revenue.

Finally, 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 offer members-only

scholarships to attend key meetings with state counterparts, as well as publishing 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.

The membership dues do not account for travel. If necessary to attend, requests will be handled on an individual basis.

9. Which state agency employees are directly involved with this organization? (Indicate if they are members, voting members, committee members, and/or officers of the organization.)

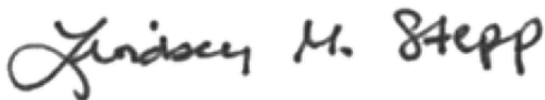
The agency as a whole is considered a member. Likely direct communications will occur with: Lindsey Stepp, Commissioner; James Vara, Assistant Commissioner; Frederick Coolbroth Jr., Director of Audit and Lawrence Gagnon, Legal Counsel.

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 either be forgone or obtained through individual contracts at a greater expense.

We respectfully request your consideration regarding this matter.

Respectfully Submitted,

A handwritten signature in dark ink, reading "Lindsey M. Stepp". The signature is written in a cursive, flowing style.

Lindsey M. Stepp
Commissioner of Revenue Administration



INVOICE

Federation of Tax Administrators

444 N. Capitol Street NW, Suite 348
Washington, DC 20001

Invoice #: FTA-DUES-2027-125**Invoice Date:** July 1, 2026**Due Date:** July 31, 2026**Service Period:** July 1, 2026 – June 30, 2027**Program:** Membership Dues**BILL TO****New Hampshire Department of Revenue Administration**

New Hampshire

ITEM	QTY	UNIT PRICE	AMOUNT
Member Dues 2027 FTA membership dues — service period July 1, 2026 – June 30, 2027	1	\$12,588.00	\$12,588.00
Subtotal			\$12,588.00
Total Paid			\$0.00
Balance Due			\$12,588.00

Payment Information

We encourage payment by **ACH or check**.

EIN: 36-2327263

Checks should be made payable to **Federation of Tax Administrators** and mailed to:

444 North Capitol St NW, Suite 348, Washington, DC 20001

For ACH or wire transfer details, please contact us at dues@taxadmin.org.



INVOICE

Federation of Tax Administrators
444 N. Capitol Street NW, Suite 348
Washington, DC 20001

Invoice #: FTA-MEF-FY27-049
Invoice Date: July 1, 2026
Due Date: July 31, 2026
Program: MeF Program Fees

BILL TO
New Hampshire Department of Revenue Administration

ITEM	QTY	UNIT PRICE	AMOUNT
Individual Income Tax MeF Service period: July 2026 - June 2027	1	\$495.00	\$495.00
Business Income Tax MeF Service period: July 2026 - June 2027	1	\$782.00	\$782.00
Estate/Fiduciary MeF Service period: July 2026 - June 2027	1	\$231.00	\$231.00
SES Annual Fee Service period: July 2026 - June 2027	1	\$2,353.00	\$2,353.00
Subtotal			\$3,861.00
Total Paid			\$0.00
Balance Due			\$3,861.00