

CAROLYN A. QUATTROCKI
Chief Deputy Attorney General

LEONARD J. HOWIE III
Deputy Attorney General

CARRIE J. WILLIAMS
Deputy Attorney General

ZENITA WICKHAM HURLEY
Chief, Equity, Policy, and Engagement



**STATE OF MARYLAND
OFFICE OF THE ATTORNEY GENERAL
COMPTROLLER OF MARYLAND**

ANTHONY G. BROWN
Attorney General

RENEE NACRELLI
Principal Counsel

PETER V. BERNIS
General Counsel

CHRISTIAN E. BARRERA
Chief Operating Officer

MICHAEL W. FOX
Assistant Attorney General

January 17, 2025

VIA ELECTRONIC MAIL ONLY:

Carmen Martorana Jr., CPA, MST
Executive Director, IFTA, Inc.
P.O. Box 7147
Mesa, AZ 85216-7147
Email: cmartorana@iftach.org

RE: Program Compliance Review Committee v. Maryland
DRC 2024-0003 (Dispute Resolution Committee)

Dear Mr. Martorana:

I write pursuant to the IFTA, Inc. Board of Trustees' January 6, 2025 letter to provide the Comptroller of Maryland's questions to the Dispute Resolution Committee and additional documents to supplement its written appeal to the Board of Trustees.

The questions to the Dispute Resolution Committee are attached. The Comptroller reserves the right to supplement these questions based upon the responses and any additional information obtained at the February 3, 2025 hearing. I also separately attach the supplemental documents for the Board's review. These may be referred to at the hearing.

Finally, with respect to your question regarding the Comptroller's appearance at the February 3rd hearing, I will personally appear in-person. The Comptroller's representatives will appear virtually.

Thank you for your assistance.

Very truly yours,

Michael W. Fox

Michael W. Fox
Assistant Attorney General

Questions for DRC – Comptroller of Maryland

1. Since the Dispute Resolution Committee's ("DRC") inception, how many disputes regarding member jurisdictions has it reviewed?
2. Since the DRC's inception, how many disputes regarding jurisdictions' compliance with the Audit Manual has it reviewed?
 - a. Of those, how many pertained to the audit requirements in A250 and A260 of the Audit Manual?
 - b. Did the DRC use the Dispute Resolution Process ("DRP") in all those disputes, including those pertaining to A250 and A260?
 - c. If it did not, please explain the instances when it did not use the DRP and describe any penalties or sanctions that were ordered or imposed?
 - d. Please provide copies of any decisions regarding decisions relating to compliance with the Audit Manual.
3. Since the DRC's inception, how many times has it required disgorgement of money or restitution collected from a jurisdiction?
 - a. Of those identified above, how many times did that disgorgement or restitution pertain to a dispute regarding A250 and A260 of the Audit Manual?
 - b. What were the factors or other considerations the DRC considered before imposing such a penalty?
 - c. Of those pertaining to a dispute regarding A250 and A260 of the Audit Manual, in how many cases did you calculate the disgorgement or restitution amount based upon the purported average cost to perform an audit?
 - d. What language in any charter, the Articles of Agreement, the DRP, or any other IFTA manual do you rely upon for authority to support calculating the alleged unjust enrichment underlying the disgorgement or restitution ordered against Maryland based upon the average cost to perform an audit?
 - e. How did the DRC determine the basis for measuring the alleged unjust enrichment? Has this method been employed previously against other states found to be not in compliance with IFTA's audit requirements?
 - f. How did you determine the average cost to perform an audit? Please explain how you performed the calculation and any assumptions you made in that calculation.
 - g. If any such disputes did not relate to A250 and A260 of the Audit Manual, please describe the situation in which disgorgement or restitution was ordered.
 - h. Please provide copies of any decisions where the DRC required disgorgement or restitution.
4. Since the DRC's inception, how many times has it ordered a fine or any other monetary penalty or sanction against a jurisdiction?
 - a. Of those instances, how many times did the imposition of a fine or any other monetary penalty or sanction pertain to a dispute regarding A250 and A260 of the Audit Manual?
 - b. What were the factors or other considerations the DRC considered before imposing such a penalty?

Questions for DRC – Comptroller of Maryland

- c. If any such disputes did not relate to A250 and A260 of the Audit Manual, please describe the situations in which a fine or any other monetary penalty or sanction was ordered.
 - d. In those cases identified above, what basis was used to determine the fine or any other monetary penalty or sanction's amount?
 - e. Please provide copies of any decisions where the DRC ordered a fine or any other monetary penalty or sanction.
5. Is every instance of non-compliance with A250 and A260 of the Audit Manual referred to the DRC for review?
 - a. If not, is there a level any non-compliance must reach before the DRC will review it? What is that level?
6. Since the DRC's inception, did it ever decide not to penalize a non-compliant jurisdiction with a monetary sanction, including disgorgement, restitution, or a fine?
 - a. If so, how many times and in what instance?
 - b. What was the basis for the decision not to impose a monetary sanction?
 - c. How many times did the decision not to impose a monetary sanction pertain to A250 and A260 of the Audit Manual?
 - d. Is there a threshold with respect to compliance with A250 and A260 of the Audit Manual where a shortfall will not be penalized with a fine, disgorgement, restitution, or other form of sanction?
 - e. Please provide copies of any decisions where the DRC did not decide to penalize a non-compliant jurisdiction with a monetary sanction, including disgorgement, restitution, or a fine.
7. When the DRC reviews a jurisdiction's non-compliance with IFTA's audit requirements, does the DRC consider deterrence to other jurisdictions as a factor in its decision?
 - a. Was that a consideration with respect to Maryland in this instance?
 - b. Is the DRC currently reviewing any jurisdictions other than Maryland, Connecticut, and Massachusetts regarding compliance with A250 and A260 of the Audit Manual?
8. When the DRC reviews a jurisdiction's non-compliance with IFTA's audit requirements, does it consider that jurisdiction's history of compliance as a factor in its decision?
 - a. Was that a consideration with respect to Maryland in this instance?
9. Why was there no request for relief in the Final Determination Finding of Non-Compliance for the State of Maryland?
 - a. Did you ask the PCRC for the relief it requested with respect to Maryland? If not, why not?
10. Since the DRC's inception, how many times has the DRC resolved a matter pursuant to a Final Determination Finding of Non-Compliance from the Program Compliance Review Committee ("PCRC") when that Final Determination did not include a request for relief as required in Section II.B.5 of DRP?
 - a. Of those, how many times did that circumstance (no request for relief) pertain to a dispute regarding A250 and A260 of the Audit Manual?

Questions for DRC – Comptroller of Maryland

- b. Of those matters resolved without a request for relief from the PCRC, how many included a monetary sanction, including, but not limited to, disgorgement, restitution, or a fine? How many of those pertained to a dispute regarding A250 and A260 of the Audit Manual?
 - c. Please provide copies of any decisions in matters where the Final Determination Finding of Non-Compliance did not include a request for relief from the PCRC.
- 11. Since its inception, how many times has the DRC ordered a monetary fine, the disgorgement of money, or any other form of monetary sanction from a jurisdiction without first ordering that jurisdiction to bring its program into compliance pursuant to the remedies in Section V of the DRP?
 - a. Of those, how many times did that order pertain to a dispute regarding A250 and A260 of the Audit Manual?
 - b. Explain those cases when the DRC took such action (ordered a fine, disgorgement, or any other form of monetary sanction without first ordering a return to compliance) regardless of whether the dispute related to A250 and A260 of the Audit Manual.
 - c. Please provide copies of any applicable decisions.
- 12. Since its inception, how many times has the DRC resolved a matter pursuant to a Final Determination Finding of Non-Compliance from the PCRC when the PCRC did not finish and close its review of the jurisdiction for the subject period prior to issuing the Final Determination?
 - a. Please provide copies of any applicable decisions.
- 13. What language in any charter, the Articles of Agreement, the DRP, or any other IFTA manual does the DRC rely upon for its issuance of an order requiring disgorgement and the payment of a fine against the State of Maryland or any other jurisdiction?
 - a. What does the DRC rely upon to support its ordering disgorgement for each incomplete audit based upon the average cost to perform an audit?
 - b. Does the DRC have any evidence suggesting that the Comptroller benefitted or profited from, or was otherwise enriched, by the incomplete audits underlying the disgorgement? If so, what is it?
 - c. Did the DRC include in its disgorgement calculation that the jurisdictions, including Maryland, were also being required to make up the audit shortfall in addition to the disgorgement?
 - d. Does the DRC take the position that it is appropriate to order a jurisdiction to disgorge funds to other jurisdictions that are also not compliant with the same requirements? If so, what is the basis for that position?
 - e. Does the DRC take the position that it is appropriate to order a jurisdiction to disgorge funds that are estimated to be the full cost of completing 201 audits on September 13, 2024 while also ordering that jurisdiction to complete those audits before December 31, 2025? If so, what is the basis that supports that position?
 - f. Does the DRC have evidence that motor fuel tax was not collected due to Maryland's non-compliance with A250 and A260 of the Audit Manual?

Questions for DRC – Comptroller of Maryland

- g. What does the DRC rely upon to support a fine or penalty of \$1,000.00 for each incomplete audit? How did the DRC settle upon \$1,000.00 as being the correct number?
- 14. The Comptroller provided extensive information to the DRC regarding COVID's impact on its ability to meet its audit requirement. To what degree, if any, did DRC consider that in your decision?
 - a. Did the DRC consider whether IFTA's allowance to remove 2020 from the compliance calculations to account for COVID's impact may not have addressed the Comptroller of Maryland's ability to achieve compliance in light of Maryland's effort to address the COVID pandemic?
 - b. On what basis does the DRC justify imposing a fine and disgorgement on Maryland when its Comptroller was abiding by a state of emergency in suspending audits until August 21, 2021?
 - c. Did the DRC consider whether, in light of the Maryland's COVID-related measures, the Comptroller of Maryland made a good faith effort to comply with its audit requirements?
 - d. Does the DRC intend to require disgorgement and fines from other jurisdictions that were not compliant during the COVID pandemic?
- 15. Prior to the DRC's decision against Maryland, did the DRC consider whether the DRP, which lists in Section V specific actions to be taken in progression, would lead states to believe the DRC would follow such guidance?
 - a. Does the DRC consider its September 13, 2024 order consistent with the specific actions outlined in Section V?
- 16. Why did the DRC not apply the remedies outlined in the DRP, including the remedies outlined in Section V as used with respect to New Jersey's non-compliance as explained in the Board of Trustees' January 14, 2014 order? These remedies include the loss of voting power, the loss of Board of Trustees seats, the loss of standing committee seats, the increase of membership dues, and a resolution for expulsion.
- 17. Does the DRC concede that neither Maryland, Massachusetts, nor Connecticut would have a basis for knowing based on the DRP that penalties of the type the DRC imposed (disgorgement and fines) could be expected for non-compliance with audit requirements?
- 18. Prior to the August 19, 2024 hearing, regarding Maryland, did the DRC consider whether Maryland should have been notified of the potential for a fine and disgorgement totaling \$1,470,600.00?
 - a. Does the DRC consider the lack of notification regarding the potential for a fine and disgorgement proper?
- 19. Please identify all the factors that the DRC considered in imposing a fine and disgorgement totaling \$1,470,600.00 against Maryland.
- 20. Did the DRC consider the actions the DRC and IFTA's Board of Trustees took in 2014 regarding New Jersey's non-compliance before making its decision with respect to Maryland?
 - a. If so, how?
 - b. If not, why not?

Questions for DRC – Comptroller of Maryland

- c. How do Maryland's circumstances compare to those in the New Jersey's non-compliance?

Annual Report of Audit Activity - Audit Detail

Jurisdiction: Maryland

Calendar Year Reported: 2024

Detail for Question 7 - Audits Meeting Selected Criteria

Case #	Account #	Reg Year	Status	Tax Mileage Ranking	Review Date	Protest Start Date	Finish Date	Result	Amount	Auditor
MD2024003018F001			Complete	M	08/27/2024		10/12/2024	Inadequate Records MPG 20% Reduction	\$502.24	Scott Throneburgh
MD2024003066F001			Complete	H	10/22/2024		12/07/2024	No Change	\$.00	Fernando Cerrato
MD2024002792F001			Complete	M	02/02/2024		03/19/2024	No Change	\$.00	Scott Throneburgh
MD2024002949F001			Complete	H	06/26/2024		08/11/2024	Assessment	\$42.10	Christina Becker
MD2024002975F001			Complete	M	07/17/2024		09/01/2024	No Change	\$.00	Melody Szymanski
MD2024002813F001			Complete	H	02/23/2024		04/09/2024	No Change	\$.00	Maurice Cuffie
MD2023002715F001			Complete	L	01/31/2024		03/19/2024	No Change	\$.00	Melody Szymanski
MD2024002869F001			Complete	M	04/23/2024		06/08/2024	No Change	\$.00	Melody Szymanski
MD2024002977F001			Complete	M	08/02/2024		09/17/2024	Inadequate Records MPG 20% Reduction	\$683.39	Joyce Suarez-Hill
MD2024002797F001			Complete	L	02/05/2024		03/22/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003033F001			Complete	M	09/25/2024		11/10/2024	No Change	\$.00	Melody Szymanski
MD2024002800F001			Complete	H	02/20/2024		04/09/2024	Inadequate Records MPG 20% Reduction	\$1,173.93	Scott Throneburgh
MD2024002779F001			Complete	H	02/05/2024		03/26/2024	No Change	\$.00	Scott Throneburgh
MD2024002838F001			Complete	M	04/15/2024		05/31/2024	Credit	-\$943.98	Melody Szymanski
MD2024002901F001			Complete	M	05/14/2024		06/29/2024	No Change	\$.00	Melody Szymanski
MD2024002818F001			Complete	H	03/05/2024		04/20/2024	Inadequate Records MPG 20% Reduction	\$1,747.27	Scott Throneburgh
MD2024002830F001			Complete	L	03/19/2024		05/04/2024	Assessment	\$128.57	Maurice Cuffie
MD2024002878F001			Complete	M	04/19/2024		06/04/2024	No Change	\$.00	Terri Kotschenreuther
MD2024002963F001			Complete	H	07/12/2024		08/27/2024	No Change	\$.00	Christina Becker
MD2024002989F001			Complete	M	07/26/2024		09/10/2024	No Change	\$.00	Scott Throneburgh
MD2024002988F001			Complete	M	07/29/2024		09/13/2024	No Change	\$.00	Fernando Cerrato
MD2024002863F001			Complete	L	04/15/2024		06/02/2024	No Change	\$.00	Judith D. Todman
MD2024002826F001			Complete	M	03/15/2024		04/30/2024	Inadequate Records MPG 20% Reduction	\$247.38	Scott Throneburgh
MD2024002846F001			Complete	M	04/02/2024		05/26/2024	Inadequate Records MPG 20% Reduction	\$356.93	Scott Throneburgh
MD2024003083F001			Complete	H	11/06/2024		12/22/2024	Inadequate Records MPG 20% Reduction	\$621.40	Stephanie Goetz
MD2024003074F001			Complete	H	10/22/2024		12/07/2024	No Change	\$.00	Stephanie Goetz
MD2024003017F001			Complete	H	09/17/2024		11/02/2024	No Change	\$.00	Judith D. Todman
MD2024002775F001			Complete	L	01/24/2024		03/10/2024	No Change	\$.00	Joyce Suarez-Hill
MD2024003054F001			Complete	M	10/10/2024		11/25/2024	No Change	\$.00	Judith D. Todman
MD2024003086F001			Complete	M	11/01/2024		12/23/2024	No Change	\$.00	Melody Szymanski
MD2024003027F001			Complete	M	09/10/2024		10/26/2024	No Change	\$.00	Melody Szymanski
MD2024002998F001			Complete	M	08/01/2024		09/16/2024	Inadequate Records MPG 20% Reduction	\$274.33	Scott Throneburgh

MD2024003079F001		Complete	H	10/28/2024	12/13/2024	No Change	\$.00	Melody Szymanski
MD2024003031F001		Complete	H	09/10/2024	10/26/2024	No Change	\$.00	Scott Throneburgh
MD2024002774F001		Complete	H	01/23/2024	03/09/2024	Inadequate Records MPG 20% Reduction	\$1,178.08	Stephanie Goetz
MD2024002783F001		Complete	M	01/30/2024	03/16/2024	No Change	\$.00	Scott Throneburgh
MD2024003064F001		Complete	M	10/16/2024	12/01/2024	No Change	\$.00	Scott Throneburgh
MD2024003014F001		Complete	M	08/26/2024	10/11/2024	No Change	\$.00	Fernando Cerrato
MD2024002823F001		Complete	M	03/06/2024	04/26/2024	Assessment	\$240.36	Terri Kotschenreuther
MD2024002934F001		Complete	H	06/21/2024	08/06/2024	No Change	\$.00	Terri Kotschenreuther
MD2024002899F001		Complete	H	05/13/2024	06/28/2024	Assessment	\$148.09	Christina Becker
MD2024003004F001		Complete	H	08/19/2024	10/04/2024	Inadequate Records MPG 20% Reduction	\$858.39	Scott Throneburgh
MD2024002978F001		Complete	L	07/22/2024	09/06/2024	No Change	\$.00	Maurice Cuffie
MD2024002787F001		Complete	L	01/29/2024	03/15/2024	Assessment	\$127.07	Joyce Suarez-Hill
MD2024003020F001		Complete	M	09/24/2024	11/09/2024	No Change	\$.00	Judith D. Todman
MD2024002807F001		Complete	M	02/20/2024	04/06/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003006F001		Complete	M	08/22/2024	10/07/2024	No Change	\$.00	Melody Szymanski
MD2024002820F001		Complete	L	02/28/2024	04/14/2024	Assessment	\$235.26	Joyce Suarez-Hill
MD2023002762F001		Complete	M	01/11/2024	02/26/2024	Assessment	\$819.35	Maurice Cuffie
MD2024003043F001		Complete	H	09/27/2024	11/12/2024	No Change	\$.00	Melody Szymanski
MD2024002819F001		Complete	L	02/28/2024	04/14/2024	No Change	\$.00	Melody Szymanski
MD2024002802F001		Complete	H	02/23/2024	04/09/2024	No Change	\$.00	Joyce Suarez-Hill
MD2024003071F001		Complete	H	11/14/2024	12/30/2024	No Change	\$.00	Scott Throneburgh
MD2024003073F001		Complete	M	10/17/2024	12/02/2024	No Change	\$.00	Melody Szymanski
MD2024003077F001		Complete	H	10/29/2024	12/14/2024	Assessment	\$816.02	Terri Kotschenreuther
MD2024002825F001		Complete	L	03/21/2024	05/10/2024	No Change	\$.00	Melody Szymanski
MD2024003082F001		Complete	L	10/29/2024	12/14/2024	Assessment	\$312.85	Anasseh Holt
MD2024002795F001		Complete	H	02/07/2024	03/24/2024	No Change	\$.00	Maurice Cuffie
MD2023002766F001		Complete	M	01/22/2024	03/09/2024	Inadequate Records MPG 20% Reduction	\$344.64	Judith D. Todman
MD2024003075F001		Complete	M	10/24/2024	12/09/2024	Inadequate Records MPG 20% Reduction	\$733.19	Scott Throneburgh
MD2023002761F001		Complete	M	01/02/2024	02/17/2024	No Change	\$.00	Christina Becker
MD2024003052F001		Complete	M	11/18/2024	01/03/2025	Assessment	\$1,238.73	Judith D. Todman
MD2024003034F001		Complete	M	09/10/2024	10/26/2024	Assessment	\$285.84	Terri Kotschenreuther
MD2024002944F001		Complete	M	06/20/2024	08/05/2024	Inadequate Records MPG 20% Reduction	\$669.16	Scott Throneburgh
MD2024002966F001		Complete	L	07/09/2024	08/24/2024	Assessment	\$603.73	Scott Throneburgh
MD2024002845F001		Complete	M	03/21/2024	05/06/2024	No Change	\$.00	Fernando Cerrato
MD2024003024F001		Complete	M	08/29/2024	10/14/2024	No Change	\$.00	Fernando Cerrato
MD2024002971F001		Complete	M	07/12/2024	08/27/2024	No Change	\$.00	Scott Throneburgh
MD2024002809F001		Complete	H	03/04/2024	04/19/2024	No Change	\$.00	Stephanie Goetz
MD2024002817F001		Complete	H	03/11/2024	04/26/2024	Assessment	\$17.32	Christina Becker

MD2024002835F001		Complete	L	03/22/2024	05/11/2024	Inadequate Records MPG 20% Reduction	\$138.63	Terri Kotschenreuther
MD2024003096F001		Complete	L	11/14/2024	12/30/2024	No Change	\$.00	Terri Kotschenreuther
MD2024002915F001		Complete	L	06/04/2024	08/02/2024	Assessment	\$357.80	Judith D. Todman
MD2024002872F001		Complete	M	04/19/2024	06/04/2024	Inadequate Records MPG 20% Reduction	\$431.31	Stephanie Goetz
MD2024002858F001		Complete	L	04/15/2024	05/31/2024	No Change	\$.00	Terri Kotschenreuther
MD2024002925F001		Complete	M	06/13/2024	08/03/2024	No Change	\$.00	Melody Szymanski
MD2024002812F001		Complete	L	02/27/2024	04/14/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003070F001		Complete	M	10/16/2024	12/01/2024	No Change	\$.00	Terri Kotschenreuther
MD2024002909F001		Complete	H	05/30/2024	07/15/2024	Assessment	\$199.68	Fernando Cerrato
MD2024003072F001		Complete	H	11/12/2024	12/28/2024	Inadequate Records MPG 20% Reduction	\$1,824.99	Scott Throneburgh
MD2024003062F001		Complete	M	10/08/2024	11/23/2024	No Change	\$.00	Melody Szymanski
MD2023002768F001		Complete	H	01/18/2024	03/04/2024	Credit	-\$9.26	Scott Throneburgh
MD2024003007F001		Complete	L	08/16/2024	10/01/2024	No Change	\$.00	Maurice Cuffie
MD2024002801F001		Complete	M	02/20/2024	04/06/2024	No Change	\$.00	Maurice Cuffie
MD2024002935F001		Complete	M	06/24/2024	08/09/2024	Assessment	\$32.00	Terri Kotschenreuther
MD2024002916F001		Complete	M	05/24/2024	07/14/2024	No Change	\$.00	Melody Szymanski
MD2024003025F001		Complete	L	09/03/2024	10/19/2024	No Change	\$.00	Scott Throneburgh
MD2024002850F001		Complete	L	03/25/2024	05/10/2024	Assessment	\$588.61	Joyce Suarez-Hill
MD2024003047F001		Complete	M	09/27/2024	11/12/2024	No Change	\$.00	Fernando Cerrato
MD2024003093F001		Complete	H	11/14/2024	12/30/2024	Assessment	\$231.61	Stephanie Goetz
MD2024002924F001		Complete	H	05/24/2024	07/09/2024	Inadequate Records MPG 20% Reduction	\$770.73	Stephanie Goetz
MD2024002930F001		Complete	M	06/18/2024	08/03/2024	No Change	\$.00	Terri Kotschenreuther
MD2024002844F001		Complete	L	03/22/2024	05/10/2024	No Change	\$.00	Melody Szymanski
MD2024002911F001		Complete	H	05/20/2024	07/05/2024	Inadequate Records MPG 20% Reduction	\$3,950.48	Joyce Suarez-Hill
MD2024002948F001		Complete	H	06/20/2024	08/05/2024	No Change	\$.00	Christina Becker
MD2024003067F001		Complete	H	10/22/2024	12/07/2024	No Change	\$.00	Christina Becker
MD2024002874F001		Complete	H	04/23/2024	06/08/2024	No Change	\$.00	Fernando Cerrato
MD2024002980F001		Complete	M	07/24/2024	09/08/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003005F001		Complete	H	08/19/2024	10/04/2024	No Change	\$.00	Terri Kotschenreuther
MD2024002796F001		Complete	M	02/15/2024	04/02/2024	Assessment	\$19.85	Judith D. Todman
MD2024002981F001		Complete	L	07/22/2024	09/06/2024	No Change	\$.00	Christina Becker
MD2024002898F001		Complete	H	05/06/2024	06/21/2024	No Change	\$.00	Joyce Suarez-Hill
MD2024002784F001		Complete	M	01/30/2024	03/16/2024	No Change	\$.00	Judith D. Todman
MD2024002917F001		Complete	H	06/18/2024	08/03/2024	Assessment	\$133.61	Scott Throneburgh
MD2024002972F001		Complete	L	07/24/2024	09/08/2024	Assessment	\$630.46	Terri Kotschenreuther
MD2024002816F001		Complete	M	02/26/2024	04/12/2024	No Change	\$.00	Christina Becker
MD2024002794F001		Complete	M	03/05/2024	04/20/2024	Inadequate Records MPG 20% Reduction	\$1,296.90	Scott Throneburgh
MD2024002907F001		Complete	H	05/16/2024	07/01/2024	Assessment	\$765.28	Joyce Suarez-Hill

MD2024002855F001		Complete	H	04/01/2024	05/18/2024	Inadequate Records MPG 20% Reduction	\$784.36	Scott Throneburgh
MD2024003098F001		Complete	H	11/18/2024	01/03/2025	Inadequate Records MPG 20% Reduction	\$375.53	Fernando Cerrato
MD2024003030F001		Complete	M	09/17/2024	11/02/2024	Assessment	\$517.45	Christina Becker
MD2024002951F001		Complete	H	06/25/2024	08/10/2024	Inadequate Records MPG 20% Reduction	\$2,484.95	Stephanie Goetz
MD2024002803F001		Complete	H	02/22/2024	04/09/2024	No Change	\$.00	Melody Szymanski
MD2024003019F001		Complete	M	10/04/2024	11/22/2024	Assessment	\$836.55	Judith D. Todman
MD2024003095F001		Complete	M	11/12/2024	12/28/2024	Assessment	\$1,020.00	Christina Becker
MD2024003009F001		Complete	M	08/20/2024	10/05/2024	Inadequate Records MPG 20% Reduction	\$830.60	Stephanie Goetz
MD2024002847F001		Complete	M	04/01/2024	05/17/2024	Assessment	\$733.17	Scott Throneburgh
MD2024002868F001		Complete	M	04/23/2024	06/08/2024	Assessment	\$112.13	Christina Becker
MD2024002782F001		Complete	H	01/30/2024	03/16/2024	No Change	\$.00	Maurice Cuffie
MD2024003011F001		Complete	M	08/27/2024	10/12/2024	Assessment	\$46.85	Christina Becker
MD2024002888F001		Complete	H	05/06/2024	07/06/2024	No Change	\$.00	Melody Szymanski
MD2024003036F001		Complete	H	09/17/2024	11/02/2024	No Change	\$.00	Maurice Cuffie
MD2024003078F001		Complete	L	10/21/2024	12/07/2024	No Change	\$.00	Anasseh Holt
MD2024002852F001		Complete	H	04/02/2024	05/18/2024	No Change	\$.00	Maurice Cuffie
MD2024003028F001		Complete	M	09/09/2024	10/25/2024	Assessment 4.0	\$457.56	Christina Becker
MD2024003023F001		Complete	M	10/29/2024	12/14/2024	Assessment	\$434.40	Judith D. Todman
MD2024002854F001		Complete	H	03/28/2024	05/13/2024	No Change	\$.00	Joyce Suarez-Hill
MD2024002879F001		Complete	M	05/02/2024	06/17/2024	No Change	\$.00	Scott Throneburgh
MD2024002900F001		Complete	M	05/16/2024	07/01/2024	No Change	\$.00	Maurice Cuffie
MD2024003091F001		Complete	H	11/08/2024	12/24/2024	No Change	\$.00	Terri Kotschenreuther
MD2023002755F001		Complete	L	01/08/2024	02/23/2024	Inadequate Records MPG 20% Reduction	\$140.86	Stephanie Goetz
MD2024002979F001		Complete	H	07/25/2024	09/09/2024	Assessment	\$140.62	Scott Throneburgh
MD2024002881F001		Complete	H	04/19/2024	06/04/2024	No Change	\$.00	Joyce Suarez-Hill
MD2024002892F001		Complete	M	05/07/2024	06/22/2024	No Change	\$.00	Christina Becker
MD2024003101F001		Complete	H	11/18/2024	01/03/2025	Assessment	\$491.75	Christina Becker
MD2024002776F001		Complete	L	01/25/2024	03/11/2024	Assessment	\$412.82	Maurice Cuffie
MD2024002964F001		Complete	H	08/13/2024	09/28/2024	Assessment	\$240.24	Christina Becker
MD2024002967F001		Complete	M	07/11/2024	08/26/2024	Assessment	\$350.98	Terri Kotschenreuther
MD2024002798F001		Complete	L	02/15/2024	04/01/2024	No Change	\$.00	Joyce Suarez-Hill
MD2024003044F001		Complete	L	09/26/2024	11/11/2024	Inadequate Records MPG 20% Reduction	\$222.64	Scott Throneburgh
MD2024002778F001		Complete	M	01/24/2024	03/11/2024	No Change	\$.00	Scott Throneburgh
MD2024002789F001		Complete	M	02/01/2024	03/18/2024	No Change	\$.00	Joyce Suarez-Hill
MD2024002929F001		Complete	M	06/04/2024	08/03/2024	Assessment	\$41.53	Judith D. Todman
MD2024003026F001		Complete	L	09/04/2024	10/20/2024	Assessment	\$33.08	Terri Kotschenreuther
MD2024002811F001		Complete	M	02/26/2024	04/12/2024	No Change	\$.00	Judith D. Todman
MD2024002832F001		Complete	M	03/26/2024	05/11/2024	No Change	\$.00	Christina Becker

MD2024002960F001		Complete	H	06/27/2024	08/12/2024	Inadequate Records MPG 20% Reduction	\$660.68	Fernando Cerrato
MD2024002997F001		Complete	M	08/06/2024	09/21/2024	Assessment	\$200.74	Maurice Cuffie
MD2024002837F001		Complete	M	03/20/2024	05/05/2024	Assessment	\$84.37	Joyce Suarez-Hill
MD2024003012F001		Complete	H	08/19/2024	10/04/2024	Assessment	\$207.58	Scott Throneburgh
MD2024002996F001		Complete	M	08/13/2024	09/28/2024	Assessment	\$178.26	Terri Kotschenreuther
MD2024002853F001		Complete	L	04/02/2024	05/19/2024	No Change	\$0.00	Judith D. Todman
MD2024002821F001		Complete	H	03/11/2024	04/26/2024	Assessment	\$1,948.39	Judith D. Todman
MD2024002848F001		Complete	M	03/25/2024	05/11/2024	No Change	\$0.00	Judith D. Todman
MD2024002824F001		Complete	H	03/11/2024	04/26/2024	Credit	-\$24.14	Maurice Cuffie
MD2024002876F001		Complete	M	04/18/2024	06/03/2024	Assessment	\$1,575.39	Maurice Cuffie
MD2024002859F001		Complete	H	04/09/2024	06/04/2024	No Change	\$0.00	Judith D. Todman
MD2024002771F001		Complete	H	01/23/2024	03/09/2024	Assessment	\$3.12	Christina Becker
MD2024002861F001		Complete	M	04/16/2024	06/01/2024	No Change	\$0.00	Maurice Cuffie
MD2024002908F001		Complete	M	06/18/2024	08/03/2024	Assessment	\$1,423.77	Scott Throneburgh
MD2024003038F001		Complete	M	09/24/2024	11/09/2024	No Change	\$0.00	Christina Becker
MD2024002884F001		Complete	M	05/09/2024	06/24/2024	No Change	\$0.00	Terri Kotschenreuther
MD2024002903F001		Complete	M	05/16/2024	07/01/2024	No Change	\$0.00	Terri Kotschenreuther
MD2024002882F001		Complete	H	04/29/2024	06/14/2024	No Change	\$0.00	Joyce Suarez-Hill
MD2024002829F001		Complete	H	03/19/2024	05/04/2024	Assessment	\$2,559.57	Judith D. Todman
MD2024002883F001		Complete	M	05/06/2024	06/22/2024	No Change	\$0.00	Maurice Cuffie
MD2024002833F001		Complete	H	04/08/2024	05/24/2024	No Change	\$0.00	Christina Becker
MD2024002808F001		Complete	M	02/23/2024	04/13/2024	Assessment	\$681.09	Judith D. Todman
MD2024003068F001		Complete	H	10/31/2024	12/16/2024	Inadequate Records MPG 20% Reduction	\$453.82	Christina Becker
MD2024002990F001		Complete	H	07/30/2024	09/15/2024	Inadequate Records MPG 20% Reduction	\$646.89	Maurice Cuffie
MD2024002961F001		Complete	H	07/02/2024	08/17/2024	Assessment	\$542.95	Scott Throneburgh
MD2024003058F001		Complete	M	10/09/2024	11/24/2024	Inadequate Records MPG 20% Reduction	\$223.71	Christina Becker
MD2024003010F001		Complete	L	08/27/2024	10/12/2024	Inadequate Records MPG 20% Reduction	\$204.80	Christina Becker
MD2024002885F001		Complete	M	05/02/2024	06/17/2024	No Change	\$0.00	Scott Throneburgh
MD2024002982F001		Complete	H	08/19/2024	10/04/2024	Assessment	\$3,109.35	Stephanie Goetz
MD2024002793F001		Complete	L	02/02/2024	03/19/2024	Assessment	\$26.46	Judith D. Todman
MD2024003015F001		Complete	L	09/03/2024	10/19/2024	Assessment 4.0	\$256.43	Christina Becker
MD2024002958F001		Complete	M	06/28/2024	08/13/2024	Assessment	\$1,342.86	Maurice Cuffie
MD2024003085F001		Complete	L	10/30/2024	12/15/2024	No Change	\$0.00	Terri Kotschenreuther
MD2024002946F001		Complete	H	06/26/2024	08/11/2024	Assessment	\$3,064.21	Joyce Suarez-Hill
MD2024002947F001		Complete	H	06/20/2024	08/05/2024	No Change	\$0.00	Joyce Suarez-Hill
MD2024002933F001		Complete	M	06/25/2024	08/10/2024	No Change	\$0.00	Melody Szymanski
MD2024002986F001		Complete	H	08/02/2024	09/17/2024	No Change	\$0.00	Joyce Suarez-Hill
MD2024002993F001		Complete	M	08/02/2024	09/17/2024	No Change	\$0.00	Melody Szymanski
MD2024002962F001		Complete	M	07/11/2024	08/26/2024	No Change	\$0.00	Melody Szymanski

MD2024002970F001		Complete	L	07/11/2024	08/26/2024	No Change	\$.00	Maurice Cuffie
MD2024002984F001		Complete	H	07/29/2024	09/13/2024	Inadequate Records MPG 20% Reduction	\$2,588.40	Stephanie Goetz
MD2024003039F001		Complete	H	09/13/2024	10/29/2024	Inadequate Records MPG 20% Reduction	\$1,637.84	Scott Throneburgh
MD2024003089F001		Complete	M	11/19/2024	01/04/2025	Inadequate Records MPG 20% Reduction	\$360.09	Scott Throneburgh
MD2024002950F001		Complete	H	06/20/2024	08/05/2024	Assessment	\$815.96	Joyce Suarez-Hill
MD2024003003F001		Complete	M	08/09/2024	09/24/2024	No Change	\$.00	Maurice Cuffie
MD2024002862F001		Complete	H	04/15/2024	05/31/2024	No Change	\$.00	Christina Becker
MD2024002976F001		Complete	H	07/16/2024	08/31/2024	Inadequate Records MPG 20% Reduction	\$502.85	Joyce Suarez-Hill
MD2024002831F001		Complete	M	03/19/2024	05/04/2024	Assessment	\$166.83	Christina Becker
MD2024002860F001		Complete	H	04/18/2024	06/03/2024	Assessment	\$441.70	Melody Szymanski
MD2024002815F001		Complete	M	03/13/2024	04/28/2024	Assessment	\$297.20	Stephanie Goetz
MD2024003059F001		Complete	M	11/12/2024	12/28/2024	Assessment	\$460.60	Judith D. Todman
MD2024003049F001		Complete	L	09/24/2024	11/09/2024	Assessment	\$419.91	Maurice Cuffie
MD2024002965F001		Complete	M	07/25/2024	09/09/2024	No Change	\$.00	Christina Becker
MD2024002983F001		Complete	H	07/24/2024	09/08/2024	No Change	\$.00	Joyce Suarez-Hill
MD2024003069F001		Complete	H	10/29/2024	12/14/2024	No Change	\$.00	Christina Becker
MD2024003092F001		Complete	L	11/12/2024	12/28/2024	No Change	\$.00	Anasseh Holt
MD2024002928F001		Complete	M	06/07/2024	08/03/2024	No Change	\$.00	Maurice Cuffie
MD2024002842F001		Complete	M	03/19/2024	05/04/2024	No Change	\$.00	Maurice Cuffie
MD2024002867F001		Complete	M	04/15/2024	05/31/2024	Assessment	\$149.66	Joyce Suarez-Hill
MD2024002905F001		Complete	H	05/29/2024	07/14/2024	Assessment	\$189.46	Christina Becker
MD2024002985F001		Complete	H	07/22/2024	09/06/2024	No Change	\$.00	Joyce Suarez-Hill
MD2024002799F001		Complete	M	02/15/2024	04/01/2024	Inadequate Records MPG 20% Reduction	\$1,111.15	Christina Becker
MD2024003046F001		Complete	M	09/17/2024	11/02/2024	Inadequate Records MPG 20% Reduction	\$1,493.20	Stephanie Goetz
MD2024002913F001		Complete	M	06/04/2024	08/03/2024	Inadequate Records MPG 20% Reduction	\$320.84	Judith D. Todman
MD2024002906F001		Complete	M	05/14/2024	06/29/2024	Assessment	\$889.09	Scott Throneburgh
MD2024002904F001		Complete	H	06/20/2024	08/05/2024	Inadequate Records MPG 20% Reduction	\$2,038.04	Christina Becker
MD2024002955F001		Complete	H	07/29/2024	09/14/2024	Inadequate Records MPG 20% Reduction	\$1,039.16	Judith D. Todman
MD2024003037F001		Complete	M	09/13/2024	10/29/2024	Inadequate Records MPG 20% Reduction	\$1,227.73	Stephanie Goetz
MD2024002991F001		Complete	H	08/13/2024	09/28/2024	Inadequate Records MPG 20% Reduction	\$750.33	Judith D. Todman
MD2024003063F001		Complete	L	10/07/2024	11/22/2024	No Change	\$.00	Scott Throneburgh
MD2024002889F001		Complete	H	05/02/2024	06/17/2024	Assessment	\$54.30	Scott Throneburgh
MD2024003022F001		Complete	M	08/28/2024	10/13/2024	Assessment	\$303.22	Terri Kotschenreuther
MD2024002886F001		Complete	M	05/17/2024	07/02/2024	Assessment	\$265.32	Judith D. Todman
MD2024002780F001		Complete	L	02/06/2024	03/23/2024	No Change	\$.00	Christina Becker
MD2024002875F001		Complete	M	05/02/2024	06/28/2024	No Change	\$.00	Judith D. Todman

MD2024003084F001		Complete	L	10/29/2024	12/14/2024	Assessment	\$258.37	Maurice Cuffie
MD2024002957F001		Complete	H	08/09/2024	09/27/2024	Assessment	\$1,489.90	Judith D. Todman
MD2024003065F001		Complete	M	10/08/2024	11/23/2024	No Change	\$.00	Maurice Cuffie
MD2024002936F001		Complete	M	06/18/2024	08/03/2024	Assessment	\$1,023.00	Scott Throneburgh
MD2024003050F001		Complete	L	09/27/2024	11/12/2024	Inadequate Records MPG 20% Reduction	\$31.26	Terri Kotschenreuther
MD2024002987F001		Complete	M	07/22/2024	09/06/2024	No Change	\$.00	Melody Szymanski
MD2024003057F001		Complete	H	10/11/2024	11/26/2024	No Change	\$.00	Stephanie Goetz
MD2024002945F001		Complete	M	06/17/2024	08/05/2024	No Change	\$.00	Maurice Cuffie
MD2024002777F001		Complete	M	01/23/2024	03/09/2024	No Change	\$.00	Christina Becker
MD2024003061F001		Complete	H	10/07/2024	11/22/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003090F001		Complete	H	11/12/2024	12/29/2024	Assessment	\$37.13	Maurice Cuffie
MD2024002828F001		Complete	M	03/22/2024	05/11/2024	No Change	\$.00	Melody Szymanski
MD2024002937F001		Complete	M	07/11/2024	08/26/2024	Assessment	\$171.61	Judith D. Todman
MD2024003076F001		Complete	M	10/15/2024	12/07/2024	Assessment	\$199.47	Maurice Cuffie
MD2024003080F001		Complete	M	10/22/2024	12/07/2024	Assessment	\$408.55	Maurice Cuffie
MD2024002902F001		Complete	H	05/13/2024	06/28/2024	No Change	\$.00	Scott Throneburgh
MD2024003053F001		Complete	L	10/17/2024	12/02/2024	Assessment	\$287.48	Judith D. Todman
MD2024002827F001		Complete	L	03/15/2024	04/30/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003032F001		Complete	M	09/12/2024	10/28/2024	Assessment	\$164.18	Maurice Cuffie
MD2024002873F001		Complete	M	05/14/2024	06/29/2024	No Change	\$.00	Judith D. Todman
MD2024002866F001		Complete	M	04/15/2024	06/01/2024	Assessment	\$2,075.29	Scott Throneburgh
MD2024003001F001		Complete	L	08/05/2024	09/20/2024	No Change	\$.00	Scott Throneburgh
MD2024003013F001		Complete	H	08/19/2024	10/04/2024	No Change	\$.00	Melody Szymanski
MD2024003056F001		Complete	L	09/30/2024	11/15/2024	Assessment	\$182.71	Maurice Cuffie
MD2024003055F001		Complete	H	10/03/2024	11/18/2024	Assessment	\$231.24	Scott Throneburgh
MD2024002857F001		Complete	L	04/09/2024	05/26/2024	No Change	\$.00	Terri Kotschenreuther
MD2024002954F001		Complete	L	06/25/2024	08/10/2024	No Change	\$.00	Melody Szymanski
MD2024002910F001		Complete	M	05/29/2024	07/14/2024	Assessment	\$209.12	Terri Kotschenreuther
MD2024002953F001		Complete	M	06/28/2024	08/17/2024	Inadequate Records MPG 20% Reduction	\$1,701.92	Judith D. Todman
MD2024003048F001		Complete	M	09/24/2024	11/09/2024	Change Audit-No Assessment	\$.00	Terri Kotschenreuther
MD2024002940F001		Complete	M	06/05/2024	08/03/2024	No Change	\$.00	Judith D. Todman
MD2024002952F001		Complete	H	06/25/2024	08/10/2024	Assessment	\$1,911.30	Scott Throneburgh
MD2024003042F001		Complete	M	09/13/2024	10/29/2024	No Change	\$.00	Fernando Cerrato
MD2024003081F001		Complete	H	10/30/2024	12/15/2024	Assessment	\$257.26	Fernando Cerrato
MD2024002994F001		Complete	M	08/27/2024	10/12/2024	Assessment 4.0	\$929.06	Judith D. Todman
MD2024002995F001		Complete	M	08/26/2024	10/11/2024	No Change	\$.00	Judith D. Todman
MD2024002836F001		Complete	M	03/15/2024	05/04/2024	No Change	\$.00	Scott Throneburgh
MD2024002992F001		Complete	M	09/13/2024	10/29/2024	Assessment	\$502.42	Judith D. Todman
MD2024003040F001		Complete	M	09/12/2024	10/29/2024	Assessment	\$218.79	Judith D. Todman
MD2024003133F001		In Appeal Period	H	12/18/2024	12/18/2024	Assessment	\$1,144.65	Judith D. Todman

MD2024003141F001			In Appeal Period	M	12/23/2024	12/30/2024	Assessment	\$220.31	Terri Kotschenreuther
MD2024003135F001			In Appeal Period	L	12/23/2024	12/23/2024	No Change	\$.00	Anasseh Holt
MD2024003113F001			In Appeal Period	M	12/02/2024	12/02/2024	Assessment	\$169.96	Maurice Cuffie
MD2024003103F001			In Appeal Period	M	11/21/2024	12/02/2024	Assessment	\$412.09	Maurice Cuffie
MD2024003088F001			In Appeal Period	M	11/22/2024	12/02/2024	Inadequate Records MPG 20% Reduction	\$729.12	Scott Throneburgh
MD2024003129F001			In Appeal Period	H	12/05/2024	12/05/2024	No Change	\$.00	Judith D. Todman
MD2024003094F001			In Appeal Period	M	12/30/2024	12/30/2024	Assessment	\$338.62	Judith D. Todman
MD2024003105F001			In Appeal Period	M	12/03/2024	12/03/2024	No Change	\$.00	Fernando Cerrato
MD2024003131F001			In Appeal Period	M	12/10/2024	12/10/2024	Assessment	\$649.38	Maurice Cuffie
MD2024003138F001			In Appeal Period	H	12/19/2024	12/19/2024	No Change	\$.00	Melody Szymanski
MD2024003127F001			In Appeal Period	H	12/18/2024	12/18/2024	Assessment	\$2,324.91	Stephanie Goetz
MD2024003117F001			In Appeal Period	M	11/27/2024	12/03/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003121F001			In Appeal Period	M	12/04/2024	12/05/2024	No Change	\$.00	Maurice Cuffie
MD2024003136F001			In Appeal Period	L	12/16/2024	12/16/2024	No Change	\$.00	Maurice Cuffie
MD2024003114F001			In Appeal Period	H	12/02/2024	12/04/2024	No Change	\$.00	Melody Szymanski
MD2024003142F001			In Appeal Period	H	12/23/2024	12/30/2024	Assessment	\$891.56	Maurice Cuffie
MD2024003124F001			In Appeal Period	H	12/30/2024	12/30/2024	Inadequate Records MPG 20% Reduction	\$1,859.50	Christina Becker
MD2024003122F001			In Appeal Period	H	12/20/2024	12/20/2024	Inadequate Records MPG 20% Reduction	\$1,476.43	Christina Becker
MD2024003087F001			In Appeal Period	M	12/04/2024	12/05/2024	Inadequate Records MPG 20% Reduction	\$763.78	Scott Throneburgh
MD2024003102F001			In Appeal Period	H	11/26/2024	12/03/2024	Inadequate Records MPG 20% Reduction	\$2,106.11	Christina Becker
MD2024003137F001			In Appeal Period	H	12/19/2024	12/20/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003112F001			In Appeal Period	H	11/21/2024	12/02/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003125F001			In Appeal Period	H	12/20/2024	12/20/2024	Assessment	\$871.71	Christina Becker
MD2024003115F001			In Appeal Period	M	12/18/2024	12/19/2024	No Change	\$.00	Scott Throneburgh
MD2024003108F001			In Appeal Period	H	12/18/2024	12/19/2024	Inadequate Records MPG 20% Reduction	\$640.37	Scott Throneburgh
MD2024003145F001			In Appeal Period	M	12/30/2024	12/30/2024	Inadequate Records MPG 20% Reduction	\$470.52	Fernando Cerrato
MD2024003106F001			In Appeal Period	H	12/12/2024	12/12/2024	Assessment	\$2,668.63	Stephanie Goetz
MD2024003143F001			In Appeal Period	L	12/30/2024	12/30/2024	No Change	\$.00	Anasseh Holt
MD2024003144F001			In Appeal Period	L	12/23/2024	12/30/2024	No Change	\$.00	Terri Kotschenreuther
MD2024003123F001			In Appeal Period	H	12/20/2024	12/20/2024	Assessment	\$664.31	Christina Becker
MD2024003120F001			In Appeal Period	H	12/23/2024	12/30/2024	Assessment	\$8,830.40	Anasseh Holt
MD2024003100F001			In Appeal Period	H	12/02/2024	12/04/2024	No Change	\$.00	Melody Szymanski
MD2024003130F001			In Appeal Period	H	12/19/2024	12/20/2024	Assessment	\$1,344.81	Terri Kotschenreuther
MD2024003060F001			In Appeal Period	H	11/26/2024	12/02/2024	No Change	\$.00	Judith D. Todman
MD2024003104F001			In Appeal Period	H	12/02/2024	12/02/2024	Assessment	\$1,167.42	Christina Becker
MD2024003132F001			In Appeal Period	H	12/19/2024	12/19/2024	No Change	\$.00	Scott Throneburgh
MD2024003099F001			In Appeal Period	L	11/22/2024	12/02/2024	Assessment	\$180.19	Anasseh Holt
MD2024003118F001			In Appeal Period	L	11/27/2024	12/03/2024	Assessment	\$196.12	Anasseh Holt

MD2024003109F001			In Appeal Period	H	11/19/2024		12/02/2024	Inadequate Records MPG 20% Reduction	\$1,334.66	Judith D. Todman
MD2024003097F001			In Appeal Period	L	11/22/2024		12/02/2024	Assessment	\$940.64	Anasseh Holt
MD2024003126F001			In Appeal Period	L	12/10/2024		12/10/2024	Assessment	\$482.72	Anasseh Holt
Total number of audits: 302										

MCC Annual Data

Total Number of					
Audit Year	Audit Completions	Total Audit Assessments		Average Audit Assessment	
2020	20	\$	50,000.51	\$	2,500.03
2021	24	\$	20,657.69	\$	860.74
2022	79	\$	94,695.95	\$	1,198.68
2023	156	\$	81,601.64	\$	523.09
2024	302	\$	117,594.55	\$	389.39
Total	581	\$	364,550.34	\$	627.45

IFTA Audit Completions and Assessments- FY 2014 thru FY 2024

		All Other								IFTA		MFT		W/H		Corp
	Completed	Jurisdictions			Avg. Total				Total Amount	Estimated Audit Related	Auditor \$	SUT Auditor \$	Auditor \$	Auditor \$	Auditor \$	
FY	IFTA Audits	MD Tax Assessed	Tax Assessed	Total Tax Assessed	Tax Assessed	Interest Assessed	Penalty Assessed	Assessed	Staff Salary/Benefits	per Hr	per Hr	Per Hr	Per Hr	Per Hr		
2014	113	\$ 123,635.67	\$ 75,732.39	\$ 199,368.06	\$ 1,764.32	\$ 25,449.43	\$ 21,226.70	\$ 246,044.19	\$ 701,080.17	\$ 61.90	\$ 688.32	\$ 987.83	\$ 779.63	\$ 891.55		
2015	87	\$ 103,836.05	\$ 81,746.77	\$ 185,582.82	\$ 2,133.14	\$ 16,688.97	\$ 17,527.67	\$ 219,799.46	\$ 744,009.32	\$ 66.27	\$ 882.59	\$ 1,005.35	\$ 1,010.05	\$ 1,701.39		
2016	160	\$ 59,626.99	\$ 108,900.91	\$ 168,527.90	\$ 1,053.30	\$ 10,787.44	\$ 16,880.45	\$ 196,195.79	\$ 719,891.65	\$ 32.10	\$ 1,583.33	\$ 2,479.54	\$ 1,061.28	\$ 2,457.85		
2017	146	\$ 121,806.47	\$ 82,347.83	\$ 204,154.30	\$ 1,398.32	\$ 9,573.96	\$ 11,449.15	\$ 225,177.41	\$ 755,152.74	\$ 41.97	\$ 1,618.11	\$ 4,942.81	\$ 636.00	\$ 3,683.67		
2018	143	\$ 192,984.30	\$ 125,569.61	\$ 318,553.91	\$ 2,227.65	\$ 21,681.50	\$ 28,704.51	\$ 368,939.92	\$ 721,718.49	\$ 53.67	\$ 2,280.73	\$ 3,366.80	\$ 649.38	\$ 1,401.33		
2019	134	\$ 228,456.73	\$ 78,186.76	\$ 306,643.49	\$ 2,288.38	\$ 28,542.78	\$ 34,050.48	\$ 369,236.75	\$ 665,283.00	\$ 58.32	\$ 1,097.97	\$ 1,109.68	\$ 382.21	\$ 2,370.93		
2020	132	\$ 77,102.95	\$ 47,681.68	\$ 124,784.63	\$ 945.34	\$ 11,267.84	\$ 15,117.13	\$ 151,169.60	\$ 583,044.32	\$ 27.40	\$ 1,419.63	\$ 313.75	\$ 157.54	\$ 1,685.48		
2021	0				COVID-19											
2022	43	\$ 25,428.87	\$ 15,508.24	\$ 40,937.11	\$ 952.03	\$ 3,204.70	\$ 5,838.61	\$ 49,980.42	\$ 656,024.77	\$ 26.77	\$ 1,201.26	\$ 5,687.56	\$ 3,183.31	\$ 769.44		
2023	112	\$ 81,772.75	\$ 59,171.91	\$ 140,944.66	\$ 1,258.43	\$ 9,182.25	\$ 14,166.59	\$ 164,293.50	\$ 717,817.20	\$ 34.25	\$ 502.45	\$ 449.24	\$ 1,025.39	\$ 252.71		
2024	207	\$ 32,213.49	\$ 25,006.41	\$ 57,219.90	\$ 276.42	\$ 2,991.04	\$ 7,544.63	\$ 67,755.57	\$ 717,817.20	\$ 11.66	\$ 1,372.55	\$ 2,586.26	\$ 751.08	\$ 262.69		
	1277	\$ 1,046,864.27	\$ 699,852.51	\$ 1,746,716.78	\$ 1,367.83	\$ 139,369.91	\$ 172,505.92	\$ 2,058,592.61	\$ 6,981,838.86	\$ 41.43	\$ 1,264.69	\$ 2,292.88	\$ 963.59	\$ 1,547.70		

**International Fuel Tax Association,
Inc.**

P.O. Box 7147
Mesa, AZ 85216 US
623-285-7875
accounting@iftach.org
www.iftach.org



IFTA
International Fuel Tax Association Inc.

007

P56-01

Annual IFTA Membership Dues

BILL TO
State of Maryland

DATE 03/31/2024
DUE DATE 07/01/2024

DATE	DESCRIPTION	AMOUNT
07/01/2024		17,000.00

Annual IFTA Dues for 7/1/2024-6/30/2025

BALANCE DUE

\$17,000.00

Thank you for your prompt attention!

INV090735

V5600095

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04310-1305



The State of Maryland
Executive Department

ORDER
OF THE
GOVERNOR OF THE STATE OF MARYLAND

EXTENDING CERTAIN LICENSES, PERMITS, REGISTRATIONS, AND
OTHER GOVERNMENTAL AUTHORIZATIONS, AND AUTHORIZING
SUSPENSION OF LEGAL TIME REQUIREMENTS

- WHEREAS, A state of emergency and catastrophic health emergency was proclaimed on March 5, 2020, to control and prevent the spread of COVID-19 within the state, and the state of emergency and catastrophic health emergency still exists;
- WHEREAS, COVID-19, a respiratory disease that spreads easily from person to person and may result in serious illness or death, is a public health catastrophe and has been confirmed in several Maryland counties;
- WHEREAS, The U.S. Centers for Disease Control and Prevention has advised employers, such as the State of Maryland, to prepare for increased employee absence and alternative working arrangements (such as teleworking) in response to an outbreak of COVID-19;
- WHEREAS, Increased employee absence and alternative working arrangements within the State of Maryland's workforce may impact the State's ability to timely process renewals of expiring permits, licenses, registrations, and other governmental authorizations;
- WHEREAS, The U.S. Centers for Disease Control and Prevention and the Maryland Department of Health recommend social distancing to reduce the spread of COVID-19;
- WHEREAS, Renewal of expiring permits, licenses, registrations, and other governmental authorizations often requires the public to enter public buildings and interact with State employees and other persons, which may be contrary to prudent social distancing; and

WHEREAS,

To reduce the threat to human health caused by transmission of the COVID-19 in Maryland, and to protect and save lives, it is necessary and reasonable that permits, licenses, registrations, and other governmental authorizations be extended until after the state of emergency and catastrophic health emergency has ended;

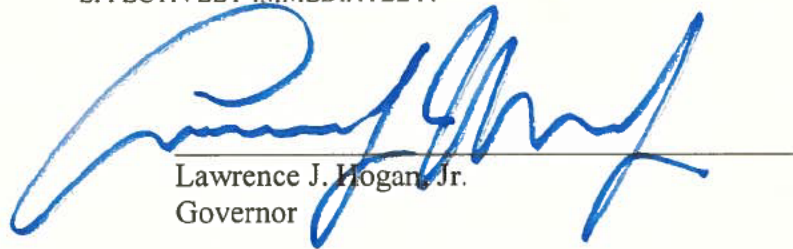
NOW, THEREFORE, I, LAWRENCE J. HOGAN, JR., GOVERNOR OF THE STATE OF MARYLAND, BY VIRTUE OF THE AUTHORITY VESTED IN ME BY THE CONSTITUTION AND LAWS OF MARYLAND, INCLUDING BUT NOT LIMITED TO TITLE 14 OF THE PUBLIC SAFETY ARTICLE, AND IN AN EFFORT TO CONTROL AND PREVENT THE SPREAD OF COVID-19 WITHIN THE STATE, DO HEREBY ORDER:

- I. This Order applies to all licenses, permits, registrations, and other authorizations issued by the State of Maryland, any agency of the State of Maryland, or any political subdivision of the State of Maryland, including, without limitation, driver's licenses, vehicle registrations, and professional licenses (collectively, the "Covered Authorizations"), that would otherwise:
 - a. expire during the state of emergency and catastrophic health emergency; and
 - b. be renewable during the state of emergency and catastrophic health emergency under applicable laws and regulations.
- II. The expiration date of each Covered Authorization is hereby extended to the 30th day after the date by which the state of emergency is terminated and the catastrophic health emergency is rescinded.
- III. Suspension of Legal Time Requirements
 - a. The head of each unit of State or local government may, upon a finding that the suspension will not endanger the public health, welfare, or safety, and after notification to the Governor, suspend the effect of any legal or procedural deadline, due date, time of default, time expiration, period of time, or other time of an act or event described within any State or local statute, rule, or regulation that it administers. The unit head shall provide reasonable public notice of any such suspension.
 - b. Such suspension may, at the discretion of the unit head and to the extent that it will not endanger public health, welfare, or safety, continue until no later than the 30th day after the date by

which the state of emergency is terminated and the catastrophic health emergency is rescinded.

- IV. The effect of any statute, rule, or regulation of an agency of the State or a political subdivision inconsistent with this order is hereby suspended.

ISSUED UNDER MY HAND THIS 12TH DAY OF MARCH, 2020, AND EFFECTIVELY IMMEDIATELY.



Lawrence J. Hogan Jr.
Governor



Peter Franchot
Comptroller

Sharonne R. Bonardi
Deputy Comptroller

Memorandum: Public Notice for Extension to Pay Income Taxes

This notice is given by Peter Franchot, Comptroller of Maryland, Office of the Comptroller of Maryland, acting pursuant to the Proclamation of Governor Lawrence J. Hogan, Jr. (the “Governor”) dated March 5, 2020 proclaiming a state of emergency and a catastrophic health emergency related to COVID-19, as it may be amended or renewed from time to time, and the Order of the Governor dated March 12, 2020 entitled “Extending Certain Licenses, Permits, Registrations, and Other Governmental Authorizations, and Authorizing Suspension of Legal Time Requirements”, as it may be amended from time to time, after finding that the action(s) described herein will not endanger the public health, welfare, or safety.

On March 18, 2020, the Internal Revenue Service (“IRS”) issued written guidance explaining its announcement made on March 17, 2020 announcing that the IRS was giving income taxpayers an additional 90 days from the federal deadline for filing income tax returns to pay any income tax that is due without incurring interest and penalties. The IRS guidance issued on March 18, 2020 further stated that the IRS was giving income taxpayers who would be required to make an estimated income tax payment on April 15, 2020 for 2020 income taxes an additional 90 days from April 15, 2020 to make such payment without incurring interest and penalties. Finally, on March 20, 2020, the IRS then issued revised guidance stating that it was also extending the return due date for the income tax returns to mirror the July 15, 2020 extension provided for income tax and estimated tax payments.

Consequently, to conform to the IRS guidance, in addition to suspending the provisions of the Annotated Code of Maryland, Tax-General Article (“Tax General”) §10-901(a) which requires that the income tax due for the taxable year to be paid with the return for that taxable year and §10-901(b) which requires the income tax due for the taxable year to be paid no later than April 30th if the return for the year is filed electronically, the Comptroller is suspending the provisions of Tax General § 10-902(a)(1), to allow individuals, partnerships, or corporations required to file quarterly estimated income tax returns an additional 90 days to make the estimated income tax payment that would otherwise be due with the April 15, 2020 return. Any effect of Tax General § 10-902(a)(1) inconsistent with the foregoing is hereby suspended.

In conjunction with Comptroller Peter Franchot’s previous announcements suspending collection activities for personal and business taxes during the current COVID 19 crisis, the Comptroller is announcing that the deadlines set forth in Annotated Code of Maryland, Tax General Article (“Tax General”), Title 13, subtitle 11, shall be tolled during the current state of emergency. The tolling stated in this notice is effective immediately and shall continue until 30 days after the lifting of the state of emergency by the Governor. Finally, the Comptroller is also extending the due date for certain holder reports due to the Comptroller of Maryland from insurance companies pursuant to the Commercial Law Article § 17-310(d). The holder reports due on April 30, 2020 have been extended to July 31, 2020. The details of the Comptroller’s activities are outlined in the attached Tax Alert.

This notice is given pursuant to the Proclamation of Governor Lawrence J. Hogan, Jr. (the “Governor”) dated March 5, 2020 proclaiming a state of emergency and a catastrophic health emergency related to COVID-19, as it may be amended or renewed from time to time, and the Order of the Governor dated March 12, 2020 entitled “Extending Certain Licenses, Permits, Registrations, and Other Governmental Authorizations, and Authorizing Suspension of Legal Time Requirements”, as it may be amended from time to time, after finding that the action(s) described herein will not endanger the public health, welfare, or safety.

This Notice is effective immediately and shall remain in effect until 30 days after the state of emergency has been terminated and the proclamation of the catastrophic health emergency has been rescinded.

Sharonne R. Bonardi,
Deputy Comptroller

West's Annotated Code of Maryland
Tax-General (Refs & Annos)
Title 9. Fuel Taxes (Refs & Annos)
Subtitle 2. Motor Carrier Tax (Refs & Annos)
Part I. Definitions; General Provisions (Refs & Annos)

MD Code, Tax - General, § 9-205

§ 9-205. Reciprocal agreements

[Currentness](#)

In general

(a)(1) The Comptroller may enter into reciprocal agreements on behalf of this State, with the duly authorized representatives of any other state, that provide for:

- (i) fuel tax registration of vehicles by motor carriers;
- (ii) establishment of periodic fuel use reporting and fuel use tax payment requirements by motor carriers; and
- (iii) disbursement of money that is collected by the Comptroller and is due to other states based on:
 - 1. mileage travelled and fuel used in those states; and
 - 2. the respective registration fees of those states.

(2) The Comptroller may not enter into any reciprocal agreement that would affect:

- (i) this State's motor carrier tax rate; or
- (ii) this State's registration fee for motor carriers.

Authority of the Comptroller

(b) In exercising the authority granted under subsection (a) of this section, the Comptroller is expressly authorized to:

- (1) enter into regional or national fuel use tax agreements;

(2) become a member of any regional or national conference, group, compact, or similar organization of motor carrier fuel use tax administrators; and

(3) enforce the provisions set forth in any regional or national fuel use tax agreements.

Application of agreement provisions

(c) The agreement provisions shall apply to the fuel use taxation, registration, and reporting requirements of motor carriers subject to the provisions of the agreement without reference to or application of any other statutes of this State.

Credits

Added by Acts 1988, c. 557, § 2, eff. Jan. 1, 1989. Amended by [Acts 1996, c. 10, § 1](#), eff. [April 9, 1996](#).

MD Code, Tax - General, § 9-205, MD TAX GENERAL § 9-205

Current through all legislation from the 2024 Regular Session of the General Assembly. Some statute sections may be more current, see credits for details.

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West's Annotated Code of Maryland

Tax-General (Refs & Annos)

Title 2. Administration by Comptroller (Refs & Annos)

Subtitle 10. Motor Carrier Tax Revenue and Fee Distribution (Refs & Annos)

MD Code, Tax - General, § 2-1001

§ 2-1001. Disbursements to Transportation Trust Fund

[Currentness](#)

The Comptroller shall distribute the motor carrier tax revenue and fees collected under Title 9 of this article to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund.

Credits

Added as [Tax-General § 2-901](#) by Acts 1988, c. 2, § 1, eff. Jan. 1, 1989. Renumbered as Tax-General § 2-1001 by Acts 1988, c. 643, § 1, eff. Jan. 1, 1989.

Formerly Art. 81, § 412A.

MD Code, Tax - General, § 2-1001, MD TAX GENERAL § 2-1001

Current through all legislation from the 2024 Regular Session of the General Assembly. Some statute sections may be more current, see credits for details.

End of Document

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