TaxXML BASC Meeting Notes  
Certificate of Residence Pilot Project

Date: Feb 3, 2005  
Note Taker: John Glaubitz

Time: 9:00 AM Sydney Time

Participants:  
John Glaubitz (chair)  
Regan Andrew  
Peter DeCastro  
Peter Lehr  
Adrian Lejins  
Arndt Liesen  
Sol Safran  
Vertex  
New Zealand IRD  
Mitre  
Netherlands Tax and Customs  
Australian Taxation Office  
Office of Finance, Germany  
US, Internal Revenue Service

Action Items:
1. Prepare an initial draft of the CoR prototype specification [John G]
2. Prepare an initial draft of the CoR prototype Implementation Guide [John G]
3. Prepare a Timeline for the CoR project through the next F2F [John G]

Notes:
1. A number of the primary contributors to the CoR project to date were not in attendance for the work group session. A number of new individuals joined the work group including Regan Andrew from New Zealand, Peter Lehr from Netherlands and Adrian Lejins from Australia. Given this mix of participants, the expectations for the meeting were to focus on the requirements for a prototype specification document rather than a review and comment on the updated business analysis document.

2. The primary focus of the meeting was to identify the requirements for a specification document that could be used by the jurisdictions involved in developing a prototype
   - Scope – The document should contain a clear statement of the scope of the specification. The scope is based on a "point-to-point" exchange of CoR documents initially limited to the U.S. and U.K. This scope may evolve as new point-to-point exchanges are identified. The prototype specification can allow for some over-generalization and omissions since some assumptions may be made for an evolved scope. The specification will focus on the payload of the messages exchanged while topics such as messaging and security will be considered out-of-scope.
   - Purpose – The document will identify tangible and intangible benefits. Relating the specification to a business case will be looked for. It was suggested that the IRS might be working on such a business case.
   - References – the document will include references to existing documentation such as the CoR Analysis document and the Position Paper. This will eliminate the need to re-introduce any of the background information into the specification.
• Use Cases – Use cases will be a key specification feature (along with a detailed class diagram). It was discussed whether this would include business use cases and/or system use cases. It was decided that this specification would be business use cases only while system use cases will be the responsibility of the implementer.

• Addenda – The document will include addenda such as statistics on current volumes of CoR document exchanges.

• Template – It was suggested that the UBL specification document be used as an initial template for this.

3. It was decided that an additional document be developed specific to the prototype as an Implementation Guide that would identify some of the specific implementation features that we would like included. In particular, to develop the solution including the existing specifications; CIQ and UBL, to learn what we can from incorporating them into our structures. In addition, this guide could identify the roadmap for the future evolution of the project to be extended country by country.

4. The Conference Call schedule for the period until the next face-to-face was set as every third week starting Feb.23 at 4pm EST. John G will set up the calls.

Next Meeting:

Conference Call, Feb. 23, 2005, 16:00 EST / 21:00 BST
Toll Free dial In Number: (888) 476-3757
Int'l Access/Caller Paid Dial In Number: (517) 267-1044
Participant Code: 579896