Date: Apr 27, 2005  Note Taker: John Glaubitz

Time: 16:00 EDT / 21:00 GMT

Participants: John Glaubitz (chair) Vertex
Andrew Webber Canada Customs & Revenue Agency
Leslie Scott Canada Customs & Revenue Agency
Arndt Liesen Office of Finance, Germany
Susan Smoter US, Internal Revenue Service
Rob Mikula Mitre
Chris Lowe Booz Allen Hamilton
Regan Andrew New Zealand Inland Revenue

Regrets: Gordon Thomason UK, Inland Revenue
Sol Safron US, Internal Revenue Service
Michael Roytman Vertex

Action Items:
1. Distribute an email with the CoR specification feedback that was not covered in this CC for an email discussion [John G]
2. Further develop topics in the CoR prototype Implementation Guide [Michael R]
3. Provide Arndt with any suggested additions to the CoR presentation to the OECD TIES subgroup [All]
4. Setup next CC for May 18 [John G]

Notes:
1. The feedback on the initial draft of the CoR prototype specification was reviewed. Since Ko and Sol could not be on the call, only the feedback from Arndt was discussed. It was agreed that the group would discuss the rest of the feedback through email.
   - It was agreed that there was no need to re-state requirements in the specification document. The section for requirements and the reference to requirements in the abstract will be removed.
   - It was agreed that the paragraph in the overview that speaks of self-certification would be re-worded to treat the cited purpose as an example of when it would be used rather than as the sole reason. Also, the term self-certification would be used in place of self-authorization.
− It was agreed that the description and use of the Application Advise in the scenarios needed some re-work to make their purpose more clear.

− It was agreed to change the term “person” to “individual” to avoid confusion with “taxable person”

− The Time Period XML component would be re-done. Existing standards for time period would be looked at for applicability to the CoR.

− The role of “Beneficial Owner” would be added to the CoR Application XML.

2. The initial draft of the CoR presentation for the OECD TIES sub group prepared by Arndt was reviewed. The presentation will need to be updated as progress is made on the prototype specification. Rob said that he had put together a simple proof of concept exchanging basic information using XML from one laptop to another. It was suggested that a reference to this might be included in the presentation.

3. Expectations for the upcoming F2F in Philadelphia were said to be to work on finalizing the prototype specification, fleshing out the Implementation Guide and planning the path forward. In addition, it was suggested that the proof of concept that Rob put together could be presented to the work group to identify issues to be addressed and to the full CC to demonstrate the concept.

4. CoR CC's had not been scheduled beyond this call. It was agreed to have the next CC in three weeks at the usual time on May 18.

Next Meeting:

Conference Call, May 18, 2005, 16:00 EST / 21:00 GMT
Toll Free dial In Number: (877) 826-8983
Int'l Access/Caller Paid Dial In Number: (601) 948-8023
Participant Code: 288576