TaxXML BASC Conference Call Notes
Certificate of Residence Pilot Project

Date: June 15, 2005 Note Taker: John Glaubitz

Time: 16:00 EDT / 21:00 GMT

Participants:
- John Glaubitz (chair) Vertex
- Andrew Webber Canada Customs & Revenue Agency
- Ko Zonruiter Netherlands Tax and Customs
- Sol Safran US, Internal Revenue Service
- Rob Mikula Mitre
- Christina Craig HMRC

Regrets:
- Leslie Scott Canada Customs & Revenue Agency
- Gordon Thomason HMRC
- Michael Roytman Vertex

Action Items:
1. Distribute latest draft of the CoR prototype specification [John G]
2. Provide feedback on current specification [All]
3. Provide feedback and suggestions for the Implementation Guide [All]
4. Forward current CoR process models to Ko Z to determine variations for the Netherlands [John G]

Notes:
1. Christina Craig of HM Revenue & Customs introduced herself as a new contributor to the CoR work group.
2. Reviewed the CoR discussion during the breakout session at the Philadelphia F2F.
   - The group would like to broaden the participation in the analysis. Process models for the Netherlands and Australia, based on the template provided by the models from CRA, HMRC and IRS, were suggested as a next step.
   - A proof of concept application developed by the IRS was demonstrated along with a presentation containing a data flow overview.
   - The discussion around the data flow presentation served to expose that the scope of the TC is to develop a specification for message content as opposed to the requirements to implement a solution. This validated the decision by the group to create two distinct documents; one for the CoR specification and another for the Implementation Guide which would address what topics are implementation issues,
identify options and recommend some solutions to be used for an initial prototype as a validation.
- It was confirmed that the Glossary of terms was a basic requirement for the TC to address.
- The difficulty in working with address data was re-visited. The work the TC has done with CIQ was sited as an on-going approach to this issue.
- The importance of being able to accurately identify a Taxpayer was also re-visited. Reference was made to the work the TC has done in the Taxpayer Identification Analysis document.
- It was suggested that a follow up presentation of CoR and its process be provided for the OECD. Their next meeting will be in Stockholm on Sept. 28 – 29.
- The planned review of the CoR Specification document did not occur. The breakout session was attended by a larger number of members than usual resulting in a shift of focus to the broader issues above.

3. Reviewed status of the CoR Specification and Implementation Guide. Updates have been made to the specification based on feedback over the past few months. The document was to be distributed prior to the F2F to facilitate discussion during the breakout. This was not received by the members and so will be re-sent. The Implementation Guide is mostly unchanged from its initial distribution.

4. Involvement of the Tax Administrations in the development of a prototype for this specification is currently limited to the IRS. HMRC is interested in determining value of participation. IRS has offered to determine whether their analysis can be shared with HMRC.

Next Meeting:

Conference Call, July 6, 2005, 16:00 EST / 21:00 GMT
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