**TaxXML BASC Conference Call Notes**

**Certificate of Residence Pilot Project**

**Date:** July 6, 2005  
**Note Taker:** John Glaubitz

**Time:** 16:00 EDT / 21:00 GMT

**Participants:**
- John Glaubitz (chair)  
  Vertex
- Andrew Webber  
  Canada Customs & Revenue Agency
- Arndt Liesen  
  Office of Finance, Germany
- Ko Zonruiter  
  Netherlands Tax and Customs
- Sol Safran  
  US, Internal Revenue Service
- Susan Smoter  
  US, Internal Revenue Service
- John Triplett  
  US, Internal Revenue Service
- Sylvia Webb  
  GEFEG
- Rob Mikula  
  Mitre

**Regrets:**
- Leslie Scott  
  Canada Customs & Revenue Agency
- Christina Craig  
  HMRC
- Chris Lowe  
  Booz Allen Hamilton
- Michael Roytman  
  Vertex

**Action Items:**

1. Continue work on CoR prototype specification [John G]
2. Provide suggestions for format of terminology mapping to be included in specification [All]
3. Re-work CoR sample schemas using CIQ 3.0 specification [Michael]
4. Re-work Implementation Guide outline to be focused solely on prototype implementation [Michael]
5. Continue work on CoR process model for the Netherlands [Ko]
6. Determine whether IRS Case for Action can be offered to other Administrations to use as an example [Susan]

**Notes:**

1. No new work has been done on either the CoR Specification or Implementation Guide since the previous conference call. Existing CoR process models from the U.S., U.K. and Canada were provided to Ko to identify process differences for the Netherlands. This work is still in progress.
2. An open discussion was initiated to take stock of where the CoR project stands and what the expectations are for the direction, priorities and next steps.
- For the IRS which is actively working to develop a prototype for the CoR, their primary concern is to add participation by other Tax Administrations. HMRC is interested in determining value of participation. IRS has developed a “Case for Action” that they may be able to offer to other administrations to use as a baseline for their efforts.

- Short of having additional participation, the direction for the IRS is to produce a working prototype in the lab. Developing a usable version of the CoR Specification and Implementation Guide are required for this effort.

- A critical addition for the CoR specification was identified to be definitions and mapping of the terminology used in the model to the schemas. Various formats for this information were suggested. It was decided that any sample artifacts that may be used as a template for this data be submitted to John to be incorporated into the document.

- It was noted that an initial draft of CIQ 3.0 had been released and made available for comment. Michael plans to update the sample CoR schemas that he had developed to use the 3.0 version. It was acknowledged that one of the goals of the CoR project was to discover the implications of incorporating existing standards, in particular CIQ. This raised a question of how Name and Design rules would apply. It was anticipated that we would use UBL or UN/CEFACT name and design rules, but it was uncertain whether that would be in conflict with CIQ.

- Similar to using CIQ, Arndt said that he would also apply the STF components to a version of the schema to determine any issues that might arise from their use and present an alternative.

- For the Implementation Guide, it was suggested that the focus be limited to the prototype rather than to more broadly define XML implementation. This more condensed scope will be more directly useful and more likely to be completed in the time needed.

- It was questioned whether any ultimate "standard" that evolves for Certificate of Residence from this work be established under TaxXML, or be proposed to another standards group that may include such messages in their work such as UBL, UNEDocs or OECD. The general opinion was that this was premature since until we have more participation from other administrations and have gone through the work to develop the prototype, we won’t have sufficient requirements defined.

Next Meeting:

Conference Call, July 27, 2005, 16:00 EST / 21:00 GMT
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