

**From:** [DAVIS Diane](#)  
**To:** [DAVIS Diane](#)  
**Subject:** FW: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge  
**Date:** Friday, March 27, 2020 4:49:41 PM

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**From:** Jessica Wisniewski <[jessica.wisniewski@gm.com](mailto:jessica.wisniewski@gm.com)>  
**Sent:** Friday, March 27, 2020 9:42 AM  
**To:** SHEPHERD Kathy <[Kathy.Shepherd@puc.state.or.us](mailto:Kathy.Shepherd@puc.state.or.us)>; CRAY Jon W <[jon.cray@puc.state.or.us](mailto:jon.cray@puc.state.or.us)>  
**Cc:** 'Jen Edinger' <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>  
**Subject:** RE: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

Hi Kathy and Jon,

First, I hope you and your families are all staying safe and well.

I wanted to let you know that we have received the notice of proposed assessment. You have permission to use and file this email thread as the official request for a waiver.

Please let us know if there's anything else we can provide. Thanks so much for your help throughout this process.

Jessica

**Jessica Wisniewski**  
Senior Analyst, U.S. Indirect Taxes  
[jessica.wisniewski@gm.com](mailto:jessica.wisniewski@gm.com)  
T 313.665.3175  
C 313.657.8680

**GENERAL MOTORS**

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**From:** SHEPHERD Kathy <[kathy.shepherd@state.or.us](mailto:kathy.shepherd@state.or.us)>  
**Sent:** Tuesday, March 17, 2020 6:45 PM  
**To:** 'Jen Edinger' <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>; Jessica Wisniewski <[jessica.wisniewski@gm.com](mailto:jessica.wisniewski@gm.com)>; CRAY Jon W <[jon.cray@state.or.us](mailto:jon.cray@state.or.us)>  
**Subject:** [EXTERNAL] RE: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

**ATTENTION:** This email originated from outside of GM.

FYI: the Notice of Proposed Assessment was mailed 3/16/2020 to both Onstar and Avalara.

**Kathy Shepherd**, Senior Telecom Provider Compliance Specialist  
Oregon Public Utility Commission  
201 High St SE, Salem OR 97301

PO Box 1088, Salem OR 97308-1088  
[kathy.shepherd@state.or.us](mailto:kathy.shepherd@state.or.us), (503) 378-8959

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**From:** CRAY Jon W <[jon.cray@puc.state.or.us](mailto:jon.cray@puc.state.or.us)>  
**Sent:** Tuesday, March 17, 2020 2:48 PM  
**To:** Jessica Wisniewski <[jessica.wisniewski@gm.com](mailto:jessica.wisniewski@gm.com)>; 'Jen Edinger' <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>  
**Cc:** SHEPHERD Kathy <[Kathy.Shepherd@puc.state.or.us](mailto:Kathy.Shepherd@puc.state.or.us)>  
**Subject:** RE: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

Hi Jessica and Jen,

I wanted to let you know that my colleague, Kathy Shepherd, will mail or has already mailed the company what we refer to as a Notice of Proposed Assessment. The opportunity to request a waiver occurs after a Notice of Proposed Assessment has been issued. Please use this email thread to notify me that you received the notice. Also, please indicate whether I have company permission to use and file this email thread as the official request for a waiver through our agency's filing center. After the request has been filed, I will draft a memo recommending that our commission grant the company's waiver request at a public meeting on the consent agenda. If an item is on a consent agenda, it means the issue is not disputed and will generally be adopted by the commission. Also, attendance is not required at the public meeting; I don't generally attend public meetings if I have an item(s) on the consent agenda.

If you have any further questions or concerns, please do let me know.

Thanks,  
Jon

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**From:** Jessica Wisniewski <[jessica.wisniewski@gm.com](mailto:jessica.wisniewski@gm.com)>  
**Sent:** Thursday, March 12, 2020 6:45 AM  
**To:** 'Jen Edinger' <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>  
**Cc:** CRAY Jon W <[jon.cray@puc.state.or.us](mailto:jon.cray@puc.state.or.us)>  
**Subject:** RE: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

Hi Jen, yes, you & Avalara are authorized to request the waiver on behalf on OnStar and provide evidence of our transition. Thanks Jon and Jen for your time.

**Jessica Wisniewski**  
Senior Analyst, U.S. Indirect Taxes  
[jessica.wisniewski@gm.com](mailto:jessica.wisniewski@gm.com)  
T 313.665.3175  
C 313.657.8680

**GENERAL MOTORS**

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**From:** Jen Edinger <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>

**Sent:** Thursday, March 12, 2020 9:36 AM  
**To:** Jessica Wisniewski <[jessica.wisniewski@gm.com](mailto:jessica.wisniewski@gm.com)>  
**Cc:** [jon.cray@puc.state.or.us](mailto:jon.cray@puc.state.or.us)  
**Subject:** [EXTERNAL] FW: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

**ATTENTION:** This email originated from outside of GM.

Hi Jessica,

See Jon's note below. Will you provide authorization to Jon that Avalara is able to request this waiver on behalf of OnStar?

Thanks!

**Jen Edinger** | Supervisor, Tax Compliance

**o:** (919) 695-0404

**e:** [jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)

**Avalara** | Tax compliance done right

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**From:** CRAY Jon W <[jon.cray@state.or.us](mailto:jon.cray@state.or.us)>

**Sent:** Monday, March 9, 2020 5:14 PM

**To:** Jen Edinger <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>

**Cc:** SHEPHERD Kathy <[kathy.shepherd@state.or.us](mailto:kathy.shepherd@state.or.us)>

**Subject:** RE: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

**EXTERNAL MESSAGE**

Hi Jen,

If Avalara is authorized by the company to request the waiver and has evidence of the transition, it will help me justify my recommendation that the commission grant the waiver request at a public meeting. If Avalara is able to show this authorization and provide the evidence, please let me know and I'll guide you on next steps for filing the official request with our commission.

Thanks,

**Jon Cray** | Residential Service Protection Fund Program Manager | [jon.cray@state.or.us](mailto:jon.cray@state.or.us)

Public Utility Commission of Oregon | 201 High Street SE | Salem, OR 97301

Tel: 503-373-1400 | Videophone: 503-567-7815 | Fax: 503-378-6047 | [www.rspf.org](http://www.rspf.org)

**CONFIDENTIALITY NOTICE:** This e-mail may contain information that is privileged, confidential, or otherwise exempt from disclosure under applicable law. If you are not the addressee or it appears from the context or otherwise that you have received this e-mail in error, please advise me immediately by reply e-mail, keep the contents confidential, and immediately delete the message and any attachments from your system.

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**From:** Jen Edinger <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>

**Sent:** Monday, March 9, 2020 1:55 PM

**To:** CRAY Jon W <[jon.cray@puc.state.or.us](mailto:jon.cray@puc.state.or.us)>

**Subject:** FW: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

Hi Jon,

Let me know if this will suffice:

Apologies for the late filing of this return. It was filed late due to the transition of tax preparers for OnStar last month. We have made the necessary corrections to prevent late filing in the future and respectfully request that penalties due to this error be waived. Please let me know if any further information is needed.

Thank you,

**Jen Edinger** | Supervisor, Tax Compliance

**o:** (919) 695-0404

**e:** [jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)

**Avalara** | Tax compliance done right

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**From:** SHEPHERD Kathy <[kathy.shepherd@state.or.us](mailto:kathy.shepherd@state.or.us)>

**Sent:** Friday, March 6, 2020 4:56 PM

**To:** Jen Edinger <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>

**Cc:** CRAY Jon W <[jon.cray@state.or.us](mailto:jon.cray@state.or.us)>

**Subject:** FW: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

**EXTERNAL MESSAGE**

Jennifer,

RSPF staff are unable to waive late fees/penalties/interest.

If the company wishes to pursue a waiver request pursuant to Oregon Administrative Rule (OAR) 860-033-0006(10)(see below), please contact Jon Cray at [jon.cray@puc.state.or.us](mailto:jon.cray@puc.state.or.us).

(OAR) 860-033-0006(10)

If the amount shown due on a Remittance Report is not paid by the due date, the Commission may issue a proposed assessment to set the sum due. The Commission may waive the late report fee, the late payment fees and the interest on the unpaid surcharge fees, or any combination thereof, if the telecommunications provider or the cellular, wireless, or other radio common carrier files a written waiver request and provides evidence showing that the telecommunications provider or the cellular, wireless, or other radio common carrier submitted the Remittance Report and surcharge fees late due to circumstances beyond its control. The request must be filed in accordance with OAR 860-001-0140 and 860-001-0170.

***Kathy Shepherd***, Senior Telecom Provider Compliance Specialist

Oregon Public Utility Commission

201 High St SE, Salem OR 97301

PO Box 1088, Salem OR 97308-1088

[kathy.shepherd@state.or.us](mailto:kathy.shepherd@state.or.us), (503) 378-8959

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**From:** Jen Edinger <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>  
**Sent:** Friday, March 6, 2020 10:01 AM  
**To:** SHEPHERD Kathy <[Kathy.Shepherd@puc.state.or.us](mailto:Kathy.Shepherd@puc.state.or.us)>  
**Subject:** RE: #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

Hi Kathy,

Apologies for the late filing of this return. It was filed late due to the transition of tax preparers for OnStar last month. We have made the necessary corrections to prevent late filing in the future and respectively request that penalties due to this error be waived. Please let me know if any further information is needed.

Thank you,

**Jen Edinger** | Supervisor, Tax Compliance  
o: (919) 695-0404  
e: [jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)  
**Avalara** | Tax compliance done right

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**From:** SHEPHERD Kathy <[kathy.shepherd@state.or.us](mailto:kathy.shepherd@state.or.us)>  
**Sent:** Friday, March 6, 2020 12:37 PM  
**To:** Jen Edinger <[jennifer.edinger@avalara.com](mailto:jennifer.edinger@avalara.com)>  
**Subject:** #8202 Onstar Corporation - Late Filing of January 2020 Oregon RSPF Surcharge

**EXTERNAL MESSAGE**

A copy of the attached letter regarding the late filing of Onstar Corporation's January 2020 RSPF Surcharge Remittance Form 751 was sent to their old preparer in error, so I'm forwarding it on to you.

Onstar's January 2020 filing was due 2/21/2020, but was not received by the Oregon Public Utility Commission until 2/26/2020. The surcharge amount has been paid, leaving a balance of **\$188.49** (as of 3/6/2020) for late fees, penalties, and interest.

**Kathy Shepherd**, Senior Telecom Provider Compliance Specialist  
Oregon Public Utility Commission  
201 High St SE, Salem OR 97301  
PO Box 1088, Salem OR 97308-1088  
[kathy.shepherd@state.or.us](mailto:kathy.shepherd@state.or.us), (503) 378-8959