



FTA bulletin

Federation of Tax Administrators
444 N. Capitol St., N.W., #348, Washington D.C., 20001 * (202) 624-5890

B-08/06
March 13, 2006

FTA MOTOR FUEL TAX ENFORCEMENT TRAINING COURSE *BASIC COURSE* *August 13-16, 2006*

To State Tax Administrators:

SUMMARY

FTA and the State of Idaho, with the participation of state tax agencies and the petroleum industry is offering the Motor Fuel Tax Basic Level Training course for 2006. This basic level course is August 13-16, 2006 in Boise, Idaho.

This bulletin provides training and hotel registration information. Please note the **cut-off date for the hotel reservation and registration is July 21, 2006.**

FTA and the State of Idaho, with the participation of state tax agencies and the petroleum industry, is offering the Motor Fuel Tax Basic Level Training course for 2006. The basic level course will be held August 13-16, 2006 in Boise, Idaho at the State of Idaho's training facility across the street from the hotel.

Instructors will be state employees with expertise in motor fuel audits and investigations. Representatives of the motor fuel industry will also make presentations to help the participants understand how the fuel distribution system operates. All participants will receive a comprehensive training manual, reference materials, and a certificate of completion.

Basic Seminar

The basic seminar is designed for new, mid-level state, federal and industry employees along with investigators with limited experience in motor fuel taxes. The four-point objective of the three-day course is as follows:

- Provide participants an overview of the motor fuel industry practices with an understanding of the motor fuel distribution chain.
- Provide participants a detailed view of motor fuel taxation at all points in the distribution chain, the movement of fuel through the chain, and source documents to consider in a compliance audit.
- Provide participants an understanding of the opportunities for motor fuel tax fraud at the different distribution points in the chain and the schemes used by fraudsters to commit the fraud.
- Provide participants with tips on available resources for training and help (FHWA, Fed/State Task Forces, and FTA MFTS Uniformity) on proven methods to identify and document fraudulent activities, then how and when to involve investigators.

A preliminary program of the basic training seminar is attached.

Registration

The registration fee of **\$495.00 per registrant** will cover the expenses of the instructors and miscellaneous expenses. A registration form is enclosed; please complete and mail it, together with your check (made payable to Federation of Tax Administrators) to:

Federation of Tax Administrators
444 N. Capitol Street, NW – Suite 348
Washington, DC 20001

Faxed registrations will also be accepted at (202) 624-7888. **The deadline for submitting seminar registration is July 21, 2006.**

Hotel Registration

The rate at the Courtyard is \$119 single/double plus 11% tax per night. Make your reservations directly with the hotel by calling (800) 321-2211 or (208) 331-2700. Make certain to inform the clerk that you will be attending the “**Federation of Tax Administrators**” to receive the special rate. Please note that the **cut-off date for the hotel reservation is July 21, 2006.** The hotel’s address is 222 S Broadway Avenue, Boise, ID 83702.

Transportation

The Courtyard provides a complimentary shuttle to the hotel from the airport.

If you have any questions, please call Cindy Anders-Robb at (307) 632-4144 or e-mail cindy.anders-robb@taxadmin.org

Sincerely,

Harley T. Duncan
Executive Director

Enclosures: as stated

FTA
BASIC MOTOR FUEL TAX TRAINING
Boise, Idaho
August 13-16, 2006

SUNDAY
August 13, 2006

4:00pm - 6:00pm Registration at the Courtyard

MONDAY
August 14, 2006
Idaho's Training Facility across the street from the Courtyard

6:30am – 8:30am Breakfast -- Courtyard
8:15am Late Registration at the Idaho's Training Facility

8:30am – 9:00am Introduction and Welcome – Idaho's Training Facility

9:00am – 11:30am **Motor Fuel Industry Overview**
Motor Fuel Distribution Systems – Gasoline and Diesel
Gasoline Market in the United States Today

11:30am – 1:00pm Lunch (*on your own*)

1:00pm – 4:30pm **Overview of State Motor Fuel Taxation**
Points of Taxation
Return Preparation
Rates and Surcharges
Licensing and Bonding
Comparing Federal Taxation

Third Party Information
Cooperation with other State and Federal agencies
Exchange of Information
Joint compliance Projects
Uniformity Efforts

TUESDAY
August 15, 2006
Idaho's Training Facility across the street from the Courtyard

- 6:30am – 8:30am Breakfast -- Courtyard
- 8:30am – 11:30am **Administration and Compliance**
Understanding Accounting Systems & Transaction Flow
Source Documents
Tracking Transactions and Payments
Terminal Operations
- 11:30am – 12:45pm Lunch (*on your own*)
- 12:45pm – 4:30pm **Administration and Compliance (Con't)**
Mr. Mob
Auditing the Basics

WEDNESDAY
August 16, 2006
Idaho's Training Facility across the street from the Courtyard

- 7:30am – 8:30am Breakfast Refreshments
- 8:30am – 11:30am **Administration and Compliance (Con't)**
Auditing the Basics (con't)
Collection Tools – Bonds and etc.
- 11:30am – 1:00pm Lunch (*on your own*)
- 1:00pm – 4:30pm **Dyed Fuel Program**
Intent of Dyed Fuel Legislation
Users of Dyed Fuel
Compliance Programs
Field Inspection
Documentation and Case Preparation
- Preparation for Court**
Indicators of Evasion
Civil Audits/Criminal Investigations
Testifying
- Roundtable/Seminar Wrap-up and Evaluation**
Discuss ways and methods to improve motor fuel tax
administration, both industry and tax authority to minimize
opportunities for fraud and evasion. Identify and discuss
successes, failures and new ideas. *All Participants*

Registration Form

FTA Motor Fuel Tax **BASIC LEVEL** Training Course
August 13-16, 2006
Boise, Idaho

Name _____

Title _____

Agency/Company _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Fax _____ E-mail _____

REGISTRATION FEE: \$495

Note: An additional \$35 fee is assessed for all on-site registrations.
Cancellations are subject to a \$35 penalty if not made prior to the meeting.

METHOD OF PAYMENT:

Select One: Payment at meeting Payment enclosed
 Please invoice

Check VISA MasterCard American Exp.

Name as it appears on
Card _____

Account Number _____

Expiration Date _____

Signature _____

Course Registration Deadline is July 21, 2006

***Please make checks payable to: Federation of Tax
Administrators.***

***Note payment is for Motor Fuel Basic Training, Idaho
Federal ID # is 36-2327263***

Fax (202) 624-7888 or mail this form to:

***Federation of Tax Administrators
444 N. Capitol Street, NW; Suite 348
Washington, DC 20001***

***For more information regarding this training course, contact:
Cindy Anders-Robb at 307-632-4144 or e-mail Cindy at cindy.anders-
robb@taxadmin.org***