



FTA bulletin

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

B-18/05
April 28, 2005

**FTA MOTOR FUEL TAX *BASIC LEVEL* TRAINING COURSE
Kansas City Marriott Country Club Plaza, Kansas City, Missouri
August 7-10, 2005**

To State Tax Administrators:

SUMMARY

FTA, with the participation of state tax agencies and the petroleum industry, is offering the Motor Fuel Tax *Basic Level* Training course on August 7-10, 2005, at the Kansas City Marriott Country Club Plaza, Kansas City, Missouri.

This bulletin includes the preliminary program and provides training course and hotel registration information. Please note the **cut-off date for making both hotel reservations and training course registration is July 15, 2005.**

FTA, with the participation of state tax agencies and the petroleum industry, is offering the Motor Fuel Tax *Basic Level* Training course on August 7-10, 2005, at the Kansas City Marriott Country Club Plaza, Kansas City, Missouri.

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 and 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. States receiving federal funds, as participants in regional motor fuel tax enforcement task forces, may use those funds to pay travel expenses and registration fees for their employees. After completion of the attached registration form, please fax (202-624-7888) or mail it with your check made payable to Federation of Tax Administrators, to the address below:

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

The deadline for submitting seminar registration is July 15, 2005. For registration enquiries, please call 202-624-5892 or 202-624-8441.

Hotel Reservations

The rate at the Kansas City Marriott Country Club Plaza is \$98 single/double plus 14.85% tax per night. Make your reservations directly with the hotel by calling (800) 810-3708 or (816) 531-3000. Make certain to inform the clerk that you will be attending the **“Federation of Tax Administrators Training Course”** to receive the special rate. Please note that the **cut-off date for making hotel reservations is July 15, 2005.** The hotel’s address is 4445 Main Street, Kansas City, MO 64111.

Transportation

Transportation from the airport to the hotel is provided by KCI Shuttle service at a cost of \$16.00 one way, or you can call a cab. If driving or renting a car, the parking rate at the hotel is \$12 for self-parking and \$15 for valet parking per day.

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

Sincerely,

Harley T. Duncan
Executive Director

Enclosures: as stated

FTA MOTOR FUEL TAX *BASIC LEVEL* TRAINING COURSE
Kansas City, Missouri
August 7-10, 2005

PRELIMINARY PROGRAM

SUNDAY – AUGUST 7, 2005

4:00 p.m. – 6:00 p.m. Registration

MONDAY – AUGUST 8, 2005

7:30 a.m. – 8:30 a.m. Breakfast Refreshments

8:30 a.m. – 9:00 a.m. Introduction and Welcome

9:00 a.m. – 11:30 a.m. **Motor Fuel Industry Overview**
Motor Fuel Distribution Systems – Gasoline and Diesel
Gasoline Market in the United States Today
Bill Gray, Sinclair Oil Corporation

11:30 a.m. – 1:00 p.m. Lunch (*on your own*)

1:00 p.m. – 4:30 p.m. **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
Herman Wisneski, State of Minnesota
Cindy Anders-Robb, FTA

TUESDAY – AUGUST 9, 2005

7:30 a.m. – 8:30 a.m.	Breakfast Refreshments
8:30 a.m. – 11:30 a.m.	Administration and Compliance Understanding Accounting Systems & Transaction Flow Source Documents Tracking Transactions and Payments Terminal Operations <i>Carol Player, State of South Carolina</i> <i>Peter Steffens, State of Florida</i> <i>Bill Gray, Sinclair Oil Corporation</i>
11:30 a.m. – 12:45 p.m.	Lunch (<i>on your own</i>)
12:45 p.m. – 4:30 p.m.	Administration and Compliance (Cont.) Mr. Mob Auditing the Basics <i>Peter Steffens, State of Florida</i>

WEDNESDAY – AUGUST 10, 2005

7:30 a.m. – 8:30 a.m.	Breakfast Refreshments
8:30 a.m. – 11:30 a.m.	Administration and Compliance (Cont.) Auditing the Basics (cont.) Collection Tools – Bonds, etc. <i>Peter Steffens, State of Florida</i> <i>Herman Wisneski, State of Minnesota</i> <i>Bill Gray, Sinclair Oil Corporation</i>
11:30 a.m. – 1:00 p.m.	Lunch (<i>on your own</i>)
1:00 p.m. – 4:30 p.m.	Dyed Fuel Program Intent of Dyed Fuel Legislation Users of Dyed Fuel Compliance Programs Field Inspection Documentation and Case Preparation <i>Carol Player, State of South Carolina</i> Preparation for Court Indicators of Evasion Civil Audits/Criminal Investigations Testifying <i>Peter Steffens, State of Florida</i>

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 7-10, 2005
Kansas City, Missouri**

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

Name as it appears on card _____

Account Number _____ Expiration Date _____

Signature _____

<p align="center">Course Registration Deadline is July 15, 2005</p> <p align="center">Please make checks payable to: Federation of Tax Administrators.</p> <p align="center">Note payment is for Motor Fuel Basic Training, MO</p> <p align="center">Federal ID # is: 36-2327263</p> <p align="center">Fax (202-624-7888) or mail this form to:</p> <p align="center">Federation of Tax Administrators 444 N. Capitol Street, NW; Suite 348 Washington, DC 20001</p>
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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