



# FTA bulletin

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

B-10/04  
April 2, 2004

## **FTA MOTOR FUEL TAX *BASIC LEVEL* TRAINING COURSE Renaissance Portsmouth Hotel, Portsmouth, Virginia August 8-11, 2004**

**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 8-11, 2004, at the Renaissance Portsmouth Hotel in Portsmouth, Virginia.

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 8, 2004.**

FTA, with the participation of state tax agencies and the petroleum industry, is offering the Motor Fuel Tax *Basic Level* Training course on August 8-11, 2004, at the Renaissance Portsmouth Hotel in Portsmouth, Virginia.

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 \$485.00 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 8, 2004.**

**Hotel Reservations**

The rate at the Renaissance Portsmouth Hotel is \$99 single/double plus 12.5% tax per night. Make your reservations directly with the hotel by calling (888) 839-1775 or (757) 673-3000. 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 8, 2004**. The hotel’s address is 425 Water Street, Portsmouth, VA 28704.

**Transportation**

Transportation to the hotel is provided for a charge by Ground Transportation at the airport, or you can call a cab. If driving or renting a car, the parking rate at the hotel is \$8 for self-parking and \$11 for valet parking per day.

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

Sincerely,

Harley T. Duncan  
Executive Director

Enclosures: as stated

**FTA MOTOR FUEL TAX *BASIC* TRAINING**  
**Portsmouth, Virginia**  
**August 8-11, 2004**

***PRELIMINARY PROGRAM***

**SUNDAY – AUGUST 8, 2004**

4:00 p.m. – 6:00 p.m.      Registration

**MONDAY – AUGUST 9, 2004**

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

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

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| <b>TUESDAY – AUGUST 10, 2004</b> |
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|                         |  |
|-------------------------|--|
| 7:30 a.m. – 8:30 a.m.   | Breakfast Refreshments   |
| 8:30 a.m. – 11:30 a.m.  | <b>Administration and Compliance</b><br><br>Understanding Accounting Systems & Transaction Flow<br>Source Documents<br>Tracking Transactions and Payments<br>Terminal Operations |
| 11:30 a.m. – 12:45 p.m. | Lunch ( <i>on your own</i> )   |
| 12:45 p.m. – 4:30 p.m.  | <b>Administration and Compliance (Cont.)</b><br><br>Mr. Mob<br>Auditing the Basics   |

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| <b>WEDNESDAY – AUGUST 11, 2004</b> |
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|------------------------|---|
| 7:30 a.m. – 8:30 a.m.  | Breakfast Refreshments  |
| 8:30 a.m. – 11:30 a.m. | <b>Administration and Compliance (Cont.)</b><br><br>Auditing the Basics (cont.)<br>Collection Tools – Bonds, etc.   |
| 11:30 a.m. – 1:00 p.m. | Lunch ( <i>on your own</i> )  |
| 1:00 p.m. – 4:30 p.m.  | <b>Dyed Fuel Program</b><br><br>Intent of Dyed Fuel Legislation<br>Users of Dyed Fuel<br>Compliance Programs<br>Field Inspection<br>Documentation and Case Preparation<br><br><b>Preparation for Court</b><br><br>Indicators of Evasion<br>Civil Audits/Criminal Investigations<br>Testifying<br><br><b>Roundtable/Seminar Wrap-up and Evaluation</b><br><br>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. |

***Registration Form***

**FTA Motor Fuel Tax *Basic* Training  
August 8-11, 2004  
Portsmouth, Virginia**

Name \_\_\_\_\_

Title \_\_\_\_\_

Agency/Company \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

**REGISTRATION FEE: \$485**

*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 \_\_\_\_\_

**Course Registration Deadline is July 8, 2004**  
Please make checks payable to: **Federation of Tax Administrators.**  
Note payment is for **Motor Fuel Basic Training, VA**  
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](mailto:cindy.anders-robb@taxadmin.org)