



# FTA bulletin

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

B-15/04  
April 15, 2004

## **FTA MOTOR FUEL TAX INVESTIGATION TRAINING COURSE September 12-15, 2004 – Little Rock, Arkansas**

**To State Tax Administrators:**

### **SUMMARY**

FTA and the state of Arkansas, with the participation of state tax agencies, are offering a Motor Fuel Tax Investigation Training course to be held September 12-15, 2004, at the Courtyard of Little Rock in Little Rock, Arkansas. **This course is for Government employees only.**

This bulletin includes the preliminary program and provides training and hotel registration information. Please note that the **cut-off date for making both hotel reservations and training course registration is August 20, 2004.**

FTA and the state of Arkansas, with the participation of state tax agencies, are offering a Motor Fuel Tax Investigation Training course to be held September 12-15, 2004, at the Courtyard of Little Rock in Little Rock, Arkansas. **This course is for Government employees only.**

### **Requirement to Attend the Course**

Participants must have basic knowledge of tax investigations and work for a government agency.

### **Motor Fuel Investigation Training Course**

The course is designed for experienced tax investigators. Instructors will be state employees with expertise in motor fuel investigations. The training course is structured as follows:

- Participants will examine the role of an auditor and an investigator to understand each role in the investigation process.
- Participants will analyze the various fuel tax evasions schemes to understand the opportunities for motor fuel tax fraud.
- Participants will learn how to discover fuel tax evasion through observation, informants and data-base matching.
- Participants will analyze techniques for investigation in surveillance, computer records, interviewing and the three “P’s” of investigating fuel tax evasion schemes.
- Participants will review case preparation in case management, education of the prosecution, chain of evidence, report writing and how to be a good witness.

- Participants will learn about forfeiture, how to seize fuel property, and disposing of the property in the truck or service stations.

All participants will receive a training manual, reference materials, and a certificate of completion. A preliminary program of the investigation training is attached.

### **Course Registration**

The course fee of **\$485.00 per registrant** will cover the costs of training materials, coffee breaks and other 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 N. Capitol Street, NW – Suite 348  
Washington, DC 20001

**The deadline for submitting registrations for this course is *August 20, 2004*.**

### **Hotel Reservations**

The rate at the Courtyard Little Rock is \$72 single/double plus 10.75% tax per night. Make your reservations directly with the hotel by calling (800) 321-2211 or (501) 227-6000. 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 *August 20, 2004***. The hotel’s address is 10900 Financial Centre Park, Little Rock, AR 72211.

### **Transportation**

Transportation to the hotel is provided for a charge by Ground Transportation at the airport, or you may wish to call a cab.

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

Sincerely,

Harley T. Duncan  
Executive Director

Enclosures: as stated

**FTA Motor Fuel Tax *Investigation Training Course***  
**September 12-15, 2004 – Little Rock, Arkansas**

**SUNDAY – SEPTEMBER 12, 2004**

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

**MONDAY – SEPTEMBER 13, 2004**

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

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

9:00 a.m. – Noon          **Overview of Fuel Tax**

Noon – 1:30 p.m.          Lunch (*on your own*)

1:30 p.m. – 5:00 p.m.      **Role of Auditor/Investigator**  
**Fuel Tax Evasion Schemes**  
**Fed/State Updates**  
**Uniformity Updates**

**TUESDAY – SEPTEMBER 14, 2004**

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

8:30 a.m. – Noon          **Discovery of Fuel Tax Evasion**  
**IRS Fuel Tax Enforcement Programs**

Noon – 1:30 p.m.          Lunch (*on your own*)

1:30 pm. – 5:00 p.m.      **Techniques for Investigation**

**WEDNESDAY – SEPTEMBER 15, 2004**

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

8:30 a.m. – Noon          **Forfeitures**  
**Interview**  
**Case Preparation**

Noon – 1:30 p.m.          Lunch (*on your own*)

1:30 p.m. – 5:00 p.m.      **Case Examples**  
**Wrap-up**

**Registration Form**

**FTA Motor Fuel Tax Investigation Training Course  
September 12-15, 2004  
Little Rock, Arkansas**

**(Government Employees Only)**

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 \_\_\_\_\_

***Meeting Registration Deadline is August 20, 2004***  
Please make checks payable to: **Federation of Tax Administrators.**  
Note payment is for: Motor Fuel Investigation Training, AR  
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)