



FTA bulletin

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

B-20/05
April 28, 2005

FTA MOTOR FUEL TAX *INVESTIGATION* TRAINING COURSE Ohio Training Facility, Columbus, Ohio August 14-17, 2005

To State Tax Administrators:

SUMMARY

FTA and the state of Ohio, with the participation of state tax agencies, are offering a Motor Fuel Tax *Investigation* Training course to be held August 14-17, 2005, at the Ohio Training Facility in Columbus, Ohio. **This course is for Government employees only.**

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 course registration is July 22, 2005.**

FTA and the state of Ohio, with the participation of state tax agencies, are offering a Motor Fuel Tax *Investigation* Training course to be held August 14-17, 2005, at the Ohio Training Facility in Columbus, Ohio. **This course is for Government employees only.** Shuttle buses will be provided from the hotel to the Ohio Training Facility and back.

Requirements 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.

The course fee of \$495.00 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:

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

The deadline for submitting registrations is *July 22, 2005*. For registration enquiries, please call (202) 624-5892 or (202) 624-8441.

Hotel Registration

The rate at the Towneplace Suites is \$75 single/double plus 16.75% tax per night. Make your reservations directly with the hotel by calling (800) 331-3131 or (614) 885-0799. Make certain to inform the clerk that you will be attending the “**Federation of Tax Administrators Investigation Course**” to receive the special rate. Please note that the **cut-off date for hotel reservations is *July 22, 2005***. The hotel’s address is 7300 Huntington Park Drive, Columbus, OH 43235.

Transportation

Transportation to the hotel is provided by cab only for a fee.

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

Sincerely,

Harley T. Duncan
Executive Director

Enclosures: as stated

FTA MOTOR FUEL TAX *INVESTIGATION* TRAINING COURSE
OHIO TRAINING FACILITY, COLUMBUS, OHIO
AUGUST 14-17, 2005

SUNDAY – AUGUST 14, 2005

4:00 p.m. – 6:00 p.m. Registration

MONDAY – AUGUST 15, 2005

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 – AUGUST 16, 2005

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 – AUGUST 17, 2005

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
Ohio Training Facility, Columbus, Ohio
August 14-17, 2005
(Government Employees Only)**

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><i>Training Course Registration Deadline is July 22, 2005</i> Please make checks payable to: Federation of Tax Administrators. Note payment is for Motor Fuel Investigation Training, OH Federal ID # is: 36-2327263</p> <p>Fax (202-624-7888) or mail this form to: 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