



FTA bulletin

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

B-10/08
February 19, 2008

FTA MOTOR FUEL TAX ENFORCEMENT TRAINING COURSE

August 3-6, 2008
Charleston, South Carolina

BASIC COURSE

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 for 2008. This basic level course is August 3-6, 2008.

This bulletin provides training and hotel registration information. Please note the **cut-off date for the hotel reservation and registration is July 3, 2008.**

FTA, with the participation of state tax agencies and the petroleum industry, is offering the Motor Fuel Tax **Basic Level** Training course for 2008. The basic level course will be held August 3-6, 2008 in Charleston, South Carolina at the Charleston Marriott 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 3, 2008.**

Hotel Registration

The rate at the Charleston Marriott Hotel is \$139 single/double plus 12.5% tax per night. Make your reservations directly with the hotel by calling (800) 968-3569 or *843) 723-3000. Make certain to inform them 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 3, 2008**. The hotel’s address is 170 Lockwood Boulevard, Charleston, South Carolina.

Transportation

Transportation to the hotel from the airport is by taxi at a rate of \$10-15 (one way). If driving or renting a car, the parking is complimentary.

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
Charleston, South Carolina
August 3-6 2008

SUNDAY August 3, 2008
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4:00pm - 6:00pm	Registration
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MONDAY August 4, 2008
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7:00am – 8:30am	Morning Refreshments
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8:30am – 9:00am	Introduction and Welcome
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9:00am – 11:30am	Motor Fuel Industry Overview Motor Fuel Distribution Systems – Gasoline and Diesel Gasoline Market in the United States Today
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11:30am – 1:00pm	Lunch (<i>on your own</i>)
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1:00pm – 4:30pm	Overview of State Motor Fuel Taxation Points of Taxation Return Preparation Rates and Surcharges Licensing and Bonding Comparing Federal Taxation
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	Third Party Information Cooperation with other State and Federal agencies Exchange of Information Joint compliance Projects Uniformity Efforts
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TUESDAY August 5, 2008

7:00am – 8:30am	Morning Refreshments
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8:30am – 11:30am	Administration and Compliance Understanding Accounting Systems & Transaction Flow Source Documents Tracking Transactions and Payments Terminal Operations
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11:30am – 1:00pm Lunch (*on your own*)

1:00pm – 4:30pm **Administration and Compliance (Con't)**
Evasion Schemes
Auditing the Basics

WEDNESDAY August 6, 2008

7:00am – 8:30am Morning 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 Training Course
August 3-6, 2008
Charleston, South Carolina

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>Course Registration Deadline is July 3, 2008 Please make checks payable to: Federation of Tax Administrators. Note payment is for Motor Fuel Basic Training 2008 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>

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