



# FTA bulletin

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

**B-08-07**  
**March 28, 2007**

**FTA MOTOR FUEL TAX ENFORCEMENT TRAINING COURSE**  
*September 9-12, 2007*  
*Cleveland, Ohio*

**INVESTIGATION COURSE**

**To State Tax Administrators:**

**SUMMARY**

FTA, with the participation of state tax agencies, is offering a Motor Fuel Tax **Investigation** Training Course for 2007. The course is September 9-12, 2007 in Cleveland Ohio. **This course is for Government employees only.**

This bulletin provides training and hotel registration information. Please note the **cut-off date for the hotel reservation and registration is August 17, 2007.**

FTA, with the participation of state tax agencies is offering a Motor Fuel Tax Investigation Course for 2007. The investigation level course will be held September 9-12, 2007 in Cleveland, Ohio at the Marriott Cleveland Downtown at Key Center.

**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 by observation, informants, data base matching.
- Participants will analyze techniques for investigation in surveillance, computer records, interview 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. 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 registration is August 17, 2007.**

### **Hotel Registration**

The rate at the Marriott Key Center is \$119 single/double plus 15% tax per night. Make your reservations directly with the hotel by calling (800) 228-9290 or (216) 696-9200. Make certain to inform the clerk that you will be attending the **“Federation of Tax Administrators Investigation Class”** to receive the special rate. Please note that the **cut-off date for the hotel reservation is August 17, 2007**. The hotel’s address is 127 Public Square, Cleveland, Ohio 44144.

### **Transportation**

The taxi is approximately \$25.00 one way.

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**  
**INVESTIGATION MOTOR FUEL TAX TRAINING**  
September 9-12, 2007      Cleveland, Ohio

**SUNDAY**  
**September 9, 2007**

4:00pm – 6:00pm      Registration

**MONDAY**  
**September 10, 2007**

7:00am – 8:30am      **Morning Refreshments**

8:30am – 9:00am      **Introduction and Welcome**

9:00am – Noon      **Overview of Fuel Tax**

Noon – 1:30pm      **Lunch** (*on you own*)

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

**TUESDAY**  
**September 11, 2007**

7:00am – 8:30am      **Morning Refreshments**

8:30am – Noon      **Discovery of Fuel Tax Evasion**  
**IRS Fuel Tax Enforcement Programs**

Noon – 1:30pm      **Lunch** (*on your own*)

1:30pm – 5:00pm      **Techniques for Investigation**

**WEDNESDAY**  
**September 12, 2007**

7:00am – 8:30am      **Morning Refreshments**

8:30am – Noon      **Forfeitures**  
**Interview**  
**Case Preparation**

Noon – 1:30pm      **Lunch** (*on your own*)

1:30pm – 5:00pm      **Case Examples**

## Wrap-up

**Registration Form**  
(GOVERNMENT ONLY)

FTA Motor Fuel Tax ***INVESTIGATION*** Training Course  
September 9-12, 2007  
Cleveland, Ohio

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 \_\_\_\_\_ Exp Date \_\_\_\_\_

Signature \_\_\_\_\_

**Course Registration Deadline is August 17, 2007.**  
Please make checks payable to: **Federation of Tax Administrators.**  
Note payment is for **Motor Fuel Investigation Training**  
**Cleveland, Ohio**  
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