



FTA bulletin

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

B-09-07
March 28, 2007

FTA MOTOR FUEL TAX ENFORCEMENT TRAINING COURSE

July 29 – August 1, 2007

Helena, Montana

BASIC COURSE

To State Tax Administrators:

SUMMARY

FTA and the State of Montana, with the participation of state tax agencies and the petroleum industry is offering the Motor Fuel Tax **Basic Level** Training course for 2007. This basic level course is July 29 – August 1 in Helena, Montana.

This bulletin provides training and hotel registration information. Please note the **cut-off date for the hotel reservation and registration is July 6, 2007.**

FTA and the State of Montana, with the participation of state tax agencies and the petroleum industry, is offering the Motor Fuel Tax **Basic Level** Training course for 2007. The basic level course will be held July 29 – August 1 in Helena, Montana at the Best Western Helena Great Northern 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 6, 2007.**

Hotel Registration

The rate at the Best Western Helena Great Northern Hotel is \$97 single/double plus 7% tax per night. Make your reservations directly with the hotel by calling (406) 457-5500. 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 6, 2007**. The hotel’s address is 835 Great Northern Blvd, Helena, Montana 59601.

Transportation

The Best Western Helena Great Northern Hotel provides a complimentary shuttle to the hotel from the airport.

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
Helena, Montana
July 29 – August 1, 2007

SUNDAY July 29, 2007

4:00pm - 6:00pm	Registration Best Western Helena Great Northern Hotel
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MONDAY July 30, 2007

7:00am – 8:30am	Morning Refreshments
8:30am – 9:00am	Introduction and Welcome
9:00am – 11:30am	Motor Fuel Industry Overview Motor Fuel Distribution Systems – Gasoline and Diesel Gasoline Market in the United States Today
11:30am – 1:00pm	Lunch (<i>on your own</i>)
1:00pm – 4:30pm	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

TUESDAY July 31, 2007
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7:00am – 8:30am	Morning Refreshments
8:30am – 11:30am	Administration and Compliance Understanding Accounting Systems & Transaction Flow Source Documents Tracking Transactions and Payments Terminal Operations
11:30am – 1:00pm	Lunch (<i>on your own</i>)

1:00pm – 4:30pm

Administration and Compliance (Con't)

Evasion Schemes

Auditing the Basics

WEDNESDAY

August 1, 2007

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*

