



# FTA bulletin

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

B-10/09  
April 24, 2009

## FTA MOTOR FUEL TAX ENFORCEMENT TRAINING COURSE *August 23-27, 2009 • Portsmouth, Virginia*

### **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 2009. This basic level course is August 23-27, 2009.

This bulletin provides training and hotel registration information. Please note the **cut-off date for the hotel reservation is July 23, 2009.**

FTA, with the participation of state tax agencies and the petroleum industry, is offering the Motor Fuel Tax **Basic Level** Training course for 2009. The basic level course will be held August 23-27, 2009 in Portsmouth, Virginia at the Renaissance Waterfront Conference Center.

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 with a terminal visit. 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 August 3, 2009.** The FTA Tax ID # is 36-2327263.

**Hotel Registration**

The rate at the Renaissance Waterfront Conference Center is \$96 single/double plus 13% tax per night. Make your reservations directly with the hotel by calling (888) 839-1775 or (757) 673-3000. Make certain to inform them that you will be attending the “**Federation of Tax Administrators**” meeting to receive the special rate. Please note that the **cut-off date for the hotel reservation is July 23, 2009**. The hotel’s address is 425 Water Street, Portsmouth, Virginia 23704.

**Transportation**

Transportation to the hotel from the airport is provided by shuttle service or cab for approximately \$40.00 one way. If driving or renting a car, the parking rate at the hotel is \$10 for self-parking and \$18 for valet parking per day.

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,

Jim Eads  
Executive Director

Enclosures: as stated

**FTA BASIC MOTOR FUEL TAX TRAINING**

Portsmouth, Virginia

August 23-27, 2009

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| <b>SUNDAY</b><br><b>August 23, 2009</b> |
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4:00pm - 6:00pm

Registration

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| <b>MONDAY</b><br><b>August 24, 2009</b> |
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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 (*on your own*)

1:00pm – 5:00pm

Terminal Visit

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| <b>TUESDAY</b><br><b>August 25, 2009</b> |
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7:00am – 8:30am

Morning Refreshments

8:30am – 11:30am

**Overview of State Motor Fuel Taxation**

Points of Taxation  
 Rates and Surcharges  
 Comparing Federal Taxation  
 Licensing and Bonding

**Third Party Information**

Cooperation with other State and Federal agencies  
 Uniformity Efforts  
 ExSTARS/ExTOLE  
 Exchange of Information

11:30am – 1:00pm

Lunch (*on your own*)

1:00pm – 5:00pm

**Administration and Compliance**

Understanding Accounting Systems & Transaction Flow  
 Source Documents  
 Return Preparation  
 Tracking Transactions and Payments

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| <b>WEDNESDAY</b><br><b>August 26, 2009</b> |
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|------------------|---|
| 7:00am – 8:30am  | Morning Refreshments  |
| 8:30am – 11:30am | <b>Administration and Compliance (Con't)</b><br>Discovery of Evasion Schemes/Indicators of Evasion<br>Dyed Fuel<br>Cross Border movements<br>Blending<br>Alternative Fuels<br>Auditing the Basics |
| 11:30am – 1:00pm | Lunch ( <i>on your own</i> )  |
| 1:00pm – 5:00pm  | Auditing the Basics (con't)<br>Collection Tools – Bonds and etc.<br><br><b>Role of Auditor/Investigator</b><br>Civil Audits/Criminal Investigations<br>Interview Techniques<br>Testifying         |

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| <b>Thursday</b><br><b>August 27, 2009</b> |
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|                  |  |
|------------------|--|
| 7:00am – 8:30am  | Morning Refreshments   |
| 8:30am – 11:30am | <b>Emerging Fuel Taxation Issues</b><br>Alternative Taxation methods<br>Exotic Fuels |

**Registration Form**  
**FTA Motor Fuel Tax Basic Training Course**  
**August 23-27, 2009**  
**Portsmouth, Virginia**

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 \_\_\_\_\_

**Course Registration Deadline is August 3, 2009**  
Please make checks payable to: **Federation of Tax Administrators.**  
Note payment is for **Motor Fuel Basic Training 2009**  
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)