



*Maximizing the synergies of multi-state tax cooperation*

To: Members, Multistate Tax Commission  
From: Ken Beier, Training Director  
Date: July 22, 2013  
Subject: Training Program Report

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The Commission training program reached 354 participants during the year. This includes 277 participants at eight in-person training courses, and the 2012 Annual Conference in Grand Rapids, Michigan. Details on events from the past year and scheduled for the coming year follow. We also encourage you to consider hosting an MTC course in your state.

### **Courses Offered in 2012-2013**

The following MTC courses were offered during the year:

#### Corporate Income Tax

October 1-4, 2012 in Helena, Montana for 32 students  
January 14-17, 2013 in Honolulu, Hawaii for 27 students

#### Statistical Sampling for Sales and Use Tax Audits

August 27-30, 2012 in Albuquerque, New Mexico for 30 students  
February 4-7, 2013 in Hoover, Alabama for 24 students

#### Nexus School

September 19-20, 2012 in St. Paul, Minnesota for 38 students  
December 11-12, 2012 in Salt Lake City, Utah for 33 students  
February 12-13, 2013 in Salem, Oregon for 17 students  
April 23-24, 2013 in Phoenix, Arizona for 58 students  
June 4-5, 2013 in Bismarck, North Dakota for 18 students

All participants for these courses were state and local government personnel, except for the statistical sampling course in Hoover, Alabama where there were three private sector attendees.

In addition to training courses, the Commission provided corporate income tax training materials, and in-person orientation for the audit portion of the training, to the Michigan Department of Treasury in March and April of this year. These materials supported

training for Michigan staff members, as they begin to audit combined returns under the Michigan Business Tax and Corporate Income Tax.

The training program also supported the 45<sup>th</sup> Annual Conference in Grand Rapids, Michigan for 77 participants.

### **Courses Schedule for 2013-2014**

The following courses are currently scheduled:

#### Corporate Income Tax

October 7-10, 2013, Washington, DC (pending final arrangements)  
Early 2014, Denver, Colorado

#### Statistical Sampling for Sales and Use Tax Audits

October 15-18, 2013, Wheat Ridge, Colorado  
February 10-14, 2014, Hoover, Alabama (offered through the Alabama Local Tax Institute of Standards and Training)

The February 2014 statistical sampling course is being presented under an agreement with Center for Governmental Services (CGS) at Auburn University. CGS administers the Certified Revenue Examiner Program for the Alabama Local Tax Institute of Standards and Training (ALTIST). Sales and use tax examiners who perform audits for local governments in Alabama are certified ALTIST. The course will be open to other participants who register through CGS.

We are currently discussing potential dates for the Nexus School and other courses with several states; and encourage states to contact us as early as possibly regarding hosting a class. Some of our courses have a waiting list for potential host states, and we like to get classes on the schedule as early as possible, so that personnel from all states are able to participate. Updates to our schedule and registration information can be found at [www.mtc.gov](http://www.mtc.gov) or by contacting MTC Training Manager, Antonio Soto at 202-650-0296.

### **NASBA Certification and Continuation Education Credit**

The Commission continues its registration with the National Association of State Boards of Accountancy (NASBA) as a CPE sponsor. This registration is for “group-live” programs. Accounting boards in 47 states and the District of Columbia recognize NASBA certification for granting of CPE credit for in-person courses. The Commission also certifies attendance for CLE credit at Commission sponsored events.

### **Training Fees and Host State Credit**

The current fee schedule has been in place since October 2012 and no change in fees is expected for the coming year. The Commission provides a host state credit of up to \$3000 for each course. The credit is for support related to the course and applies to tuition for host state students.