MULTISTATE TAX COMMISSION

Working together since 1967 to preserve federalism and tax fairness

To:	Members, Multistate Tax Commission
From:	Ken Beier, Training Director
Date:	July 26, 2010
Subject:	Training Program Report

The Commission offered six in person courses during the 2009-2010 fiscal year. These courses reached 97 participants--93 from the states, 2 from the Office of the Revenue Commissioners of Ireland, and 2 from the private sector. In addition, the 2009 Annual Conference in Kansas City attracted 60 attendees.

During the coming year, courses will be scheduled as interest is expressed by the states. The "host" arrangement may also be expanded to include private sector entities, particularly for the Statistical Sampling and Basic Random Sampling courses. We also hope to be able to use an online training platform to sponsor an initial online course in 2011.

Courses Offered in 2009-2010

The following MTC courses were offered during the year:

Corporate Income Tax
May 17-19, 2010 in Montgomery, Alabama for 39 students

Nexus School
October 19-20, 2009 in Topeka, Kansas for 14 students
December 7-8, 2009 in Washington, DC Metro Area
(National Conference Center in Lansdowne, Virginia) for 13 students
June 28-29, 2010 in Portland, Oregon for 21 students

Computer Assisted Audit Using Excel and Basic Random Sampling
September 14-18, 2009 in Mitchell, South Dakota for 19 students

Statistical Sampling for Sales and Use Tax Audits
October 19-22, 2009 in Chicago, Illinois for 6 students from the states, 2 students from the Office of the Revenue Commissioners of Ireland, and 2 students from the private sector.

Courses Schedule for 2010-2011

The following courses are currently scheduled:

Nexus School
October 26-27, 2010 in Helena, Montana (tentative)
Statistical Sampling for Sales and Use Tax Audits
March 2011 in Chicago, Illinois (tentative)

We anticipate scheduling additional course sessions as interest is expressed by the states. We are also discussing the hosting of the Statistical Sampling for Sales and Use Tax Audits and Basic Random Sampling courses by two private sector entities. Updates to our schedule as well as registration information can be found at www.mtc.gov or by contacting Antonio Soto at 202-508-3846.

Online Course Platform

Distance learning technology could support MTC teleconferences and hearings, in addition to online training for state personnel and MTC staff. Commission staff members have reviewed features and system requirements for several online training and web conferencing products and anticipate a trial of an online service in late August 2010. MTC staff teleconferences and software training for MTC staff are expected to utilize the system during the trail. If we proceed with using this service after the trial period, then it use can be expanded to include meetings and training for the states.

Financial Income Tax Audit Course

The states have expressed a need for a financial income tax audit course and MTC and state personnel are expected to start development of materials in late 2010 for this course. Topics will include computing income, use of pass through entities, auditing the apportionment formula, and special rules that apply to financial businesses.

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 45 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.

Tuition and Host State Credit

The tuition schedule for 2010-2011 remains at the level established for 2007-2008. The current rates for Compact and Sovereignty member states reasonably reflect the cost of staff time and variable costs for our courses. Tuition for private sector participants in the Statistical Sampling and other courses is now set at 75% above the level for Compact and Sovereignty members. The "add-on" for Project Member States is 25% and Other States

is 40%, relative to the fees for Compact and Sovereignty members. Fees for new courses will be set when they are scheduled.

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.

Private Sector Participation

We had private sector participation at the Statistical Sampling for Sales and Use Tax Audits course in October 2009 and at Part 1 of the Corporate Income Tax course, held in West Virginia in April 2009.

Online Registration

Online registration is now being used for all MTC courses and most MTC in-person meetings.