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To: Members, Multistate Tax Commission
From: Ken Beier, Training Director
Date: July 31, 2008
Subject: Training Program Report

The Commission held six courses during the fiscal year—the Nexus School (two sessions), Corporate Income Tax (one session), and Statistical Sampling for Sales and Use Tax Audits (three sessions). These courses reached 170 state and local government tax personnel, three private sector participants, and nine non-U.S. governmental participants. Other training events supported by the Commission reached over 300 additional personnel. The statistical sampling class utilizes the new MTC sampling software and is now open to private sector participants.

Courses Offered in 2007-08

The following MTC courses were offered during the year:

Nexus School

October 29-30, 2007 in Nashville, Tennessee for 28 students

April 8-9, 2008 in Baltimore, Maryland for 48 students

Corporate Income Tax

June 2-5, 2008 in Salt Lake City, Utah for 54 students (38 in Part 2)

Statistical Sampling

March 31-April 3, 2008 in Little Rock, Arkansas for 11 students (test course)

April 21-24, 2008 in Denver, Colorado for 27 students

June 23-26, 2008 in Chicago, Illinois for 14 students

July 14-17, 2008 in Cheyenne, Wyoming for 31 students

The Commission staff also supported the following training events during the year:

- 2007 FTA / MTC Audit and Computer Technology Workshop in Nashville for 119 attendees on September 23-26, 2007
- Financial Reporting and Tax Disclosures—FIN 48 and Related Topics for approximately 100 students (32 in person and the remainder via telephone) at the MTC Fall Program Committee meetings in New Orleans on November 8, 2007

- Training on combined reporting for approximately 100 Texas Comptroller of Public Accounts staff members (primarily auditors) on February 28, 2008.

Current Schedule of Courses and Events

The following courses and events are currently scheduled:

2008 FTA / MTC Audit and Computer Technology Workshop, October 5-8, 2007 in Albuquerque, New Mexico (registration is being handled by FTA)

Nexus School

September 15-16, 2008 in Omaha, Nebraska

October 21-22, 2008 in Boise, Idaho

We anticipate scheduling the Corporate Income Tax course, Statistical Sampling for Sales and Use Tax Audits (three additional sessions) and the Nexus School (one additional session) during the year. The Basic Random Sampling and Computer Assisted Audit Techniques courses are also available when requested by the states. 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.

NASBA Certification and Continuation Education Credit

The Commission has renewed 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 44 states recognize NASBA certification for granting of CPE credit for in-person courses. The Commission also certifies attendance for CLE credit at Commission sponsored events.

Statistical Sampling for Sales and Use Tax Audits

The new MTC sampling software is the foundation of the revised statistical sampling course. The software and new course materials were introduced in a test course for the Arkansas Department of Revenue in April. Most sessions of this course are now open to the private sector. We have had four private sector participants in the Denver and Cheyenne sessions and nine public sector attendees from British Columbia and Ireland at the course in Chicago.

Tuition and Host State Credit

The tuition schedule for 2008-2009 remains at the level established for 2007-08, since these rates reasonably reflect the cost of staff time and variable costs for our courses. Tuition for private sector participants in the Statistical Sampling course has been set at \$1880, which is twice the rate paid by Member States.

The Commission provides a host state credit of \$3000 for each course. The credit is for support related to the course and applies to tuition for host state students.