



## Statistical Sampling

This course is designed to be the first step in understanding and applying statistical sampling techniques. Appropriate use of sampling techniques contributes to reduced audit cost, reduced travel cost, improved audit results, and makes audits more defensible if challenged by taxpayers. In the near future, implementation of the Streamlined Sales Tax Agreement is expected to require the use of statistical sampling.

**Objective:** To provide participants with an understanding of basic statistical sampling techniques and how they are applied to sales and use tax audits. When the course is completed the auditor should be able to apply the basic principles and conduct a statistical sample. However, this course should be viewed as the first step and not the final step in obtaining a thorough understanding of statistical sampling.

**Audience:** The course is designed as a basic course for state and local sales & use tax auditors, supervisors and review section personnel.

**Prerequisites:** Familiarity with sampling concepts

**Student Requirements:** Each participant is required to have a notebook computer. The notebook computer should be equipped with a CD-Drive for the purpose of downloading software and Excel spreadsheet files. Many of the course examples, exercises and case studies are conducted using the Excel spreadsheet software.

**Program Level:** Intermediate

**Program Content:** Introduction to statistical sampling techniques and its application to sales and use tax audits.

**Course Materials:** Participants will receive a comprehensive course binder which includes the course material, questions, exercises and case studies. Participants will also be provided with statistical sampling and sample size software.

**Advance Preparation:** None

**Instructional Delivery Method:** Lecture with problems sets.

**Recommended CPE Credit:** 36 hours

**Registration Information:** Contact Antonio Soto at [asoto@mtc.gov](mailto:asoto@mtc.gov) or (202) 508-3846

**Attire:** We suggest comfortable "business casual" attire with a jacket or sweater. Some training rooms are quite chilly.

**PROGRAM – DAY ONE – 8:00 AM – 5:00 PM**

Lesson 1 - Introduction to Statistical Sampling  
Lesson 2 - Defining the Population  
Lesson 3 - Random Selection Methods

**PROGRAM – DAY TWO – 8:00 AM – 5:00 PM**

Lesson 4 - Populations, Samples, and Statistical Estimation

**PROGRAM – DAY THREE – 8:00 AM – 5:00 PM**

Lesson 5 - Sample Size Determination  
Lesson 6 - Sample Unit Valuation  
Lesson 7 - Evaluation of Sample Results

**PROGRAM – DAY FOUR – 8:00 AM – 5:00 PM**

Lesson 7 - Evaluation of Sample Results, continued  
Lesson 8 - Stratified Random Sampling

**PROGRAM – DAY FIVE – 8:00 AM – 12:00 PM**

Lesson 8 - Stratified Random Sampling - continued  
Lesson 9 - Other Sampling Plans  
Lesson 10 - Documenting the Sampling Results



The Multistate Tax Commission is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: [www.nasba.org](http://www.nasba.org)