# TRAINING UPDATE AND PROPOSED PROJECT

**TO:** Strategic Planning Committee
**FROM:** Lila Disque, Acting General Counsel
**DATE:** July 28, 2026

David Merrien and Helen Hecht of the MTC provided a partnership training to the New Mexico Taxation and Revenue Department in April 2026. The two-day training was held at the New Mexico agency's offices in Albuquerque with 40 participants including audit, legal, policy, and other administrative staff. The program focused on how the state can structure its tax rules and reporting requirements to best implement income taxes on partnerships and the program used presentations, exercises, and other interactive tools to help participants see both the policy and practical issues that taxing partnerships can raise.

In June, Richard Cram conducted the first in-person training at the MTC's new Training Center in Washington, DC. The session, which was recorded, took place with a full class of 25 attendees.

Regarding online training, we pulled some updated LMS data, which permits a year-over-year comparison for the first time, (with slightly misleading results).

| Measure | Jul 2024 – Jun 2025 | Jul 2025 – Jun 2026 |
|---|---|---|
| Course enrollments | 274 | 68 |
| Learners | 171 | 52 |
| Distinct courses used | 8 | 10 |

*Enrollments in MTC substantive courses. Test and sample courses and administrative accounts are excluded.*

The decline reflected in the chart is entirely explained by two events. The first – course enrollments – was artificially high in the beginning as we transferred students from the previous LMS to the new one. In addition, the January 2025 Partnership Training Summit, together with the Federal Partnership Taxation course associated with it, accounted for a large amount of the site's engagement. No comparable event occurred in the current year. Excluding Summit-related enrollment, the two years are far closer, and enrollment in the current year has been consistent from month to month rather than declining. This, however, has inspired us to think about creating an online component for in-person trainings, so that people can access materials, review recordings, and contact each other through a virtual classroom setting, even after the live training is over.

At least one member state has incorporated MTC courses, principally Intro to Corporate Income Tax and Market Based Sourcing, into its onboarding process for new employees. That is the kind of recurring institutional use the LMS was intended to support.

Several of the findings related to training raise questions of direction. We ask the Committee to consider the following, potentially including a project to define the trajectory of the training content on our learning management system (LMS).

1. **One audience or several?** Should we formally distinguish "onboarding and reference" users, such as the state onboarding new hires, from ongoing learners? Their measures of success differ: single use is the intended outcome for the first and a concern for the second.
2. **Is return engagement a goal, and for whom?** For ongoing learners, do we want recurring use, or is a single completed course an acceptable outcome?

3. **Should we pursue onboarding as an offering?** One state already uses the LMS this way. Do we want to position it as an onboarding resource for other states and agencies, which would affect content priorities? Is there sufficient need among states? If we don't pursue onboarding, what kind of courses should we emphasize (taking into account that we have limited staff to produce content).
4. **How do we measure success?** Reach, completions, CLE credits, onboarding data, or retention — which measures should the LMS be accountable for going forward?
5. **What final vision are we working toward?**