

Oregon State Board of Tax Practitioners

Board Meeting Minutes

Meeting Date: May 12, 2011

Time: 9:06 a.m. –5:02 p.m.

Location: Morrow Crane Building, Salem, Oregon

Attendees: Dorothy Hudson (Board Chair)
 Jess Gutierrez (Vice-Chair)
 Alan Twombly
 Toni Ellsworth
 Janis Salisbury
 Margaret Atchison
 Dea Williams

Guests: Dale Marino, ORSEA
 Carol Jackson
 Judith Wilkins, OATC
 Toni Heritz
 Nancy Hubbard, OSTC
 Randy Shimek

Staff: Ron Wagner, Executive Director
 Monica J. Walker, Senior Compliance Specialist
 Jane Billings, Exam & Education Coordinator
 Marika Dwyer, Licensing Specialist

ITEM	ACTION / DISCUSSION
Hudson called the meeting to order at 9:06 a.m.	
Roll called	Board members present: Twombly, Ellsworth, Gutierrez, Salisbury, Atchison, Williams, and Hudson.
Approval of meeting minutes	<p>Gutierrez made a correction to the name of the Board member that made the motions for waiver requests in January.</p> <p>Motion: Gutierrez made a motion to accept the January 6, 2011, Board meeting minutes with the changes as proposed by the Board. Motion passed. Ayes: Salisbury, Williams, Atchison, Hudson, Twombly, Ellsworth, and Gutierrez.</p> <p>Board meeting minutes are located on the Tax Board Web site at: http://www.oregon.gov/OBTP/Meeting_Minutes.shtml</p>
Administration Report	
Budget reported by Ron Wagner	<p>The projected revenue for the biennium to date, July 1, 2009 through April 30, 2011, is \$928,172. The actual revenue to date is \$985,638. Our actual revenue to date exceeds the projected revenue by \$57,466. The projected expenses for the biennium to date, July 1, 2009 through April 30, 2010, are \$937,000. The actual expenses to date are \$934,942. Our actual expenses to date are less than the projected expenses by \$2,058. Board expenses were higher in the first twelve months of the biennium due to having hired temporary workers in the first half of the biennium to help with office workload, to help increase the Board's exposure through increased media spots and to create a communication plan. These expenses were not duplicated in the second half of the biennium. The Board is now in the black for the biennium, and will not exceed expenditure limitation for the biennium.</p>

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The Board's ending balance as of April 30, 2011, is \$340,602. The Board's revenues will be high in May and June due to the Consultant renewal period. The projected ending balance for June 30, 2011 is \$475,000.

The Board took steps to make sure to keep expenses low, and Wagner is estimating that the total biennium expenses will be under budget by about \$14,000.

Our agency budget bill HB5044, which included two policy option packages—adding a limited duration position at 60% work schedule and devoting \$40,000 towards a consumer awareness program, was approved by the House.

Our agency sponsored bill HB2066, which adds a valid PTIN to qualifying requirements for licensure and renewal and increases the number of hours required to qualify to sit for the LTC exam, should go through.

Refund anticipation loans (RALs) bill HB2467, which adds additional requirements for those offering RALs affects the Board. This was a redraft on the House side of SB778.

After meeting the Governor's "balanced budget," the Ways and Means Leadership wanted further budget reductions of \$19,000-\$15,000 for the Board. The categories identified to take money out of were professional services, in-state travel, and training.

Wagner discussed KPMs (key performance measures).

- 1- Number of practitioner assisted tax returns per licensed practitioner (152)
- 2- Number of consumer complaints handled satisfactorily during the year (150)
- 3- Number of continuing education hours (37)
- 4- Average number of hours to respond to a complaint (2.23 hours)
- 5- Percentage of customers rating their satisfaction with accuracy of OBTP as good or excellent (94.2%)
- 6- Percentage of customers rating their satisfaction with availability of OBTP as good or excellent (90.7%)
- 7- Percentage of customers rating their satisfaction with expertise of OBTP as good or excellent (93.3%)
- 8- Percentage of customers rating their satisfaction with helpfulness of OBTP as good or excellent (92.8%)
- 9- Percentage of customers rating their satisfaction overall of OBTP as good or excellent (92.1%)
- 10- Percentage of customers rating their satisfaction with timeliness of OBTP as good or excellent (92.9%)

Wagner reiterated the monthly updates that were sent to Board members by e-mail and shared news about GL Solutions online registration bid, logo possibilities, Spanish speaking investigations, Gold Star Certificate Award, and the first fillable forms on the Board's Web site.

Public Comment

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Toni Heritz	Heritz was present on behalf of Carol Jackson's request for licensure.
Carol Jackson	Jackson appealed denial of licensure by the Board.
Board Meeting Break 10:38 a.m.-10:54 a.m.	
Licensing Report	
Statistics reported by Marika Dwyer	Consultant renewals are on track with figures similar to last year's. More preparers are choosing to be inactive, but even more are in lapsed status. There has also been an increase in retirees and businesses closed.
Exam and Education Report	
Reported by Jane Billings	<p>Billings amended the agenda to include a segment on the OARs. Examination statistics from January to April were provided to Board members.</p> <p>Year to date, the pass rate for the consultant exam is 19%, for the consultant state only exam is 48%, and for the preparer exam is 53%.</p> <p>There's been a reduction in the number of examinees from 1067 in 2010 to 799 in 2011. A cumulative listing of instructor pass rates was provided that compared the pass rates for the current year with the previous two years. Letters have been sent to instructors with their pass rates for the year, encouraging them to attend the instructor workshop. Proctor site agreements were mailed at the beginning of April. Fourteen of 22 have been returned. Billings is attempting to get two previous proctor sites, PCC Rock Creek and PCC Sylvania on board again.</p> <p>Billings mailed the 80 Hour Basic Tax Course sponsor applications early with the hope of allowing plenty of time for sponsors to take care of DOE requirements. H & R Block requested a more detailed instructional packet outlining procedures that could be shared with the franchises and the independently owned HR Block offices for instructional purposes. The gym at Chemeketa has been reserved for the Board Administered Exam on Saturday, December 10, 2011.</p> <p>Oregon Administrative Rule Filings</p> <p>Rule changes that went into effect on February 1, 2011, and July 1, 2011, have been filed. Updated OARs were provided to Board members, including a summary sheet of the most recent changes. Rule changes that would go into effect July 1, 2012 will be filed once the Board's legislative bill passes from the Senate floor and goes to the Governor's office for his signature. This would apply to the rule change increasing work experience hours required to qualify to take the consultant exam from the current 780 to 1100.</p> <p>The other proposed rule change which has been approved by the Board and that will be filed soon goes into affect on July 1, 2012. This rule change requires that all business advertising include the Board issued registration number and/or the license number of the firm's designated consultant, and requiring that all individual advertising include the licensee's Board issued license number.</p>

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CE Update

CE audit of the Preparers was completed in January.

CE providers of correspondence or self study courses have all been notified about the current rule change to 800-015-0010. The majority of self study/correspondence course CE vendors previously approved this past year are approved through one or more of the sponsors outlined in the rule. The Board's Web site has been updated with the new information and links or instructions for contacting CTEC, NASBA, QAS, NATP and IRS. The Board approved list of previously approved CE courses that expires on May 31, 2011, will be removed from the Web except for those vendors that are not approved through the designated associations and submit courses for the Board to review.

Instructor Workshop Update/Discussion

A packet of information was given to the Board members that included a resume and short bio for Robin Roach Gilley – who has accepted an invitation to present at the Instructor Workshop this year. A draft of the agenda with Robin's proposed topics was included, along with a draft flyer and registration form.

Ron and Jane met with Robin on April 19th, and were impressed with her knowledge, understanding of the subject matter and her enthusiasm. She has 20 years of experience teaching at the college level and was awarded the Outstanding Educator Award in 2005 by the NW Association of Developmental Educators.

She was introduced to us as an option by Teresa Massey, who co-presented at the 2008 Workshop. Teresa had been contacted and planned to submit a proposal of her own, but when family obligations made it difficult for her to consider presenting she recommended Robin.

Salisbury commented that the next Instructor Workshop agenda have a slightly different focus and should cover teaching tax law, rather than an all day presentation on how to teach adults. The Board discussed not providing CE for the Workshop. Walker related how CE was allowed in previous years because a portion included review of exam questions. Billings called for volunteers for panel members and topics of discussion.

Consultant Item Writing Committee Update

There were 20 volunteers that met on April 20-21, 2011, who worked together to review and update all the questions from the consultant exam pool, along with writing wrote 54 new questions. They were a fun and hard working group of individuals, with a good mix of new and experienced people. Billings thanked all who participated. The volunteers filled out surveys on completion of the process to get their feedback.

Board Work Session Update

Two days prior to this Board meeting the Board had an opportunity to review the Consultant Item Writing Committee work product. Billings thanked the volunteers who attended answering questions and sharing comments with the Board. The Board reviewed and revised new questions written by the Committee. They thoroughly

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	<p>examined the exam reference sheet and made all the necessary adjustments along with increasing or decreasing the percentage of questions in the various subject categories on the consultant exam.</p> <p>On May 31st and June 1st Barb Jenkins, the Board’s exam consultant, will come to the office to pull questions to create four versions of the consultant exam. On June 10th four volunteers will come to take a version of the exam and meet with Barb.</p> <p>Preparer Item Writing Committee will meet on June 2 – 3, 2011. Volunteers have been selected, notified and sent their initial packet of information, along with five volunteers to take the exam.</p> <p>Motion: Williams moved that the Board accept the changes and additions made to the consultant exam pool of questions as discussed at the Board’s work sessions held on May 10th and 11th, 2011, and to exclude Publication 553, highlights of the 2008 tax changes, to the consultant exam source document listing as agreed on at the Board’s work sessions held on May 10th and 11th, 2011.</p> <p>Motion passed. Ayes: Atchison, Twombly, Hudson, Gutierrez, Williams, Salisbury, and Ellsworth.</p> <p>Motion: Williams moved to adjust the consultant examination subject outline as discussed at the Board’s work sessions held on May 10th and 11th, 2011, as follows: Eliminate-</p> <ul style="list-style-type: none"> 2 questions from the category – How to File 5 questions from the category – Sales of Property 5 questions from the category – Itemized Deductions <p>And to Increase the following categories-</p> <ul style="list-style-type: none"> 2 additional questions – Business Income and Deductions 2 additional questions – Depreciation 2 additional questions – Miscellaneous Income 2 additional questions – Pensions & Annuities 4 additional questions – Other Areas <p>Motion passed. Ayes: Salisbury, Gutierrez, Hudson, Ellsworth, Atchison, Twombly, and Williams.</p>
Other Business	
Licensees on TV	Wagner shared that there were some licensees volunteering to answer a bank of phones on television. He appreciated the associations doing outreach activity beyond what the Board does.
Tax Board Bulletin Newsletter	Twombly will do an article on volunteer translation services, Salisbury on the importance of reporting all CE hours, Hudson on the increase of hours, Williams on real estate professionals and mortgage interest, Gutierrez on training and review procedures, Ellsworth on key performance measures, and Atchison on management and supervision of tax offices.
IRS CE Presentation	Billings shared how Sam Peden would like to do a presentation on the collection

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	<p>aspect of the IRS for CE. The Oregon Association of Tax Consultants is interested in polling the Board about appropriateness of his presentation. Ellsworth fully supported this speaker and felt his information was very good to know. Wagner reminded the Board that the material still needs to meet the requirements set out in the OARs.</p>
<p>Lunch 12:10 p.m.</p>	
<p>Hudson reconvened the meeting at 12:47 p.m.</p>	
<p>Executive Session Review of Case Files</p>	
<p>To discuss information exempt from public disclosure under ORS 673.730(3). Pursuant to 192.660(2)(f). This Executive Session is closed to members of the public.</p>	
<p>Executive Session 12:49 p.m.- 3:31 p.m.</p>	
<p>Board Meeting Break 3:31 p.m.- 3:45 p.m.</p>	
<p>Compliance Report</p>	
<p>Reported by Monica J. Walker</p>	<p>Complaints reported from January 1, 2011 through May 10, 2011. General statistics:</p> <ul style="list-style-type: none"> 78 Total cases 18 Reported during Executive Session 15 Need Board action / vote 15 Open investigations—currently gathering evidence, evidence in review 12 Pending and waiting for additional information 13 Mediated 23 Closed <p>General counts / Information on complaints:</p> <ul style="list-style-type: none"> 38 Unlicensed/unregistered activity 7 Return of records 5 Advertising 2 Warnings issued 3 Posting of fee schedules 2 Confidentiality and record keeping 2 Other entities <p>The Business Practices Committee will meet on July 13, 2011, at 2:30 p.m. to discuss mobile certificate/endorsement licenses. Prior to the meeting, Walker will do research on other agencies that have endorsements to licenses. She and Wagner will brainstorm on a possible random audit process to verify compliance.</p> <p>Gablks was concerned about the idea of using a Spanish speaking licensee to help the Board with translations in investigations because it may affect any future action the Board may have to take against that licensee. She will check with her colleagues about how it is handled in similar situations and report back to the Board.</p> <p>Gablks is working with Walker to better understand and establish a procedure on how liens are filed and removed.</p>

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Notices of Intent	
<p>Fausta O. Garcia, Salem, OR</p>	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Fausta O. Garcia of Salem, Oregon for:</p> <p>Two-thousand three-hundred seventy-four (2,374) violations of ORS 673.615(1), preparing, advising, or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$100 per violation;</p> <p>One (1) violation of ORS 673.643 and OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services at \$50; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a and b) for failing to register a tax preparation business at \$100.</p> <p>Motion passed. Ayes: Twombly, Hudson, Williams, Atchison, Gutierrez, Ellsworth, and Salisbury.</p>
<p>Raul Medrano, Newberg, OR</p>	<p>Motion: Salisbury moved that the Board authorize the issuance of a Notice of Intent to Impose Discipline and Right To Hearing to Raul Medrano of Newberg, Oregon for:</p> <p>Two-hundred sixty (260) violations of ORS 673.615(1), preparing, advising, or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$250 per violation;</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a and b) for failing to register a tax preparation business at \$100; and</p> <p>One (1) violation of ORS 673.643 and OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services at \$50.</p> <p>Motion passed. Ayes: Williams, Atchison, Twombly, Gutierrez, Ellsworth, Hudson, and Salisbury.</p>
<p>Steven Townsend, Portland, OR</p>	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Steven J. Townsend of Portland, Oregon for:</p> <p>Four-hundred fourteen (414) violations of ORS 673.615(1), preparing, advising, or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$250 per violation;</p> <p>Four-hundred fourteen (414) violations of ORS 673.705(2) for representing as licensed when not at \$250 per violation; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a and b) for failing to register his tax preparation business at \$100.</p> <p>Motion passed. Ayes: Ellsworth, Gutierrez, Atchison, Williams, Twombly, Hudson,</p>

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	and Salisbury.
Pamela Miles Oregon City, OR	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Pamela Miles of Oregon City, Oregon for:</p> <p>One-hundred fifty one (151) violations of ORS 673.615(1), preparing, advising, or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$250 per violation; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a and b) for failing to register a tax preparation business at \$100.</p> <p>Motion passed. Ayes: Gutierrez, Ellsworth, Twombly, Williams, Atchison, Hudson, and Salisbury.</p>
Ramiro Rico Culver, OR	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Ramiro Rico of Culver, Oregon for:</p> <p>Three (3) violations of ORS 673.615(1), preparing, advising, or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$5,000 per violation; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a and b) for failing to register a tax preparation business at \$100.</p> <p>Motion passed. Ayes: Williams, Atchison, Twombly, Gutierrez, Ellsworth, Hudson, and Salisbury.</p>
Diane Pina Vale, OR	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Diane Pina of Vale, Oregon for:</p> <p>Two (2) violations of ORS 673.615(1), preparing, advising, or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$250 per violation; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a and b) for failing to register a tax preparation business at \$100.</p> <p>Motion passed. Ayes: Twombly, Atchison, Gutierrez, Ellsworth, Williams, Hudson, and Salisbury.</p>
Anne Hankins Springfield, OR	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Anne Hankins of Springfield, Oregon for:</p> <p>One (1) violation of ORS 673.615(1), preparing, advising, or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$5,000 per violation; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a and b) for failing to register a tax preparation business at \$100.</p> <p>Motion passed. Ayes: Gutierrez, Ellsworth, Williams, Atchison, Twombly, Hudson,</p>

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	and Salisbury.
Daniel Lupei Portland, OR	<p>Motion: Salisbury moved that the Board authorize the issuance of a Notice of Intent to Impose Discipline and Right To Hearing to Daniel P. Lupei of Portland, Oregon for:</p> <p>All violations of ORS 673.615(2), found against Daniel P. Lupei for preparing, advising, or assisting in the preparation of personal income tax returns for valuable consideration without the supervision of a licensed tax consultant, or a person described in ORS 673.610(2) or (4) at \$500 per violation;</p> <p>All violations of ORS 673.705(6), ORS 673.700(7) and OAR 800-010-0025(7), found against Daniel P. Lupei for engaging in dishonesty, fraud or deception relating to the preparation of personal income tax returns at \$1,000 per violation; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a and b) for failing to register a tax preparation business at \$100.</p> <p>Motion passed. Ayes: Twombly, Williams, Atchison, Gutierrez, Ellsworth, and Hudson. Nays: Salisbury.</p>
Jamasa Sattler Madras, OR	<p>Motion: Salisbury moved that the Board authorize the issuance of a Notice of Intent to Impose Discipline and Right To Hearing to Jamasa Sattler of Madras, Oregon for:</p> <p>Eight (8) violations of ORS 673.615(2), preparing, advising, or assisting in the preparation of personal income tax returns for valuable consideration without the supervision of a licensed tax consultant, or a person described in ORS 673.610(2) or (4) at \$500 per violation;</p> <p>One (1) violation of ORS 673.643(1)(b) and OAR 800-025-0040(1) for failing to designate and operating a business without a designated consultant at \$2,000;</p> <p>One (1) violation of ORS 673.643 and OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services at \$100;</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a and b) for failing to register a tax preparation business at \$100; and</p> <p>One (1) violation of ORS 673.700(7) and OAR 800-010-0041 for failing to file a current business address or employment information within 15 business days of the change at \$100.</p> <p>Motion passed. Ayes: Gutierrez, Ellsworth, Atchison, Williams, Twombly, Hudson, and Salisbury.</p>
Alice McCullough Bend, OR	<p>Motion: Salisbury moved that the Board authorize the issuance of a Notice of Intent to Impose Discipline and Right To Hearing to Alice McCullough of Bend, Oregon for:</p> <p>Eight (8) violations of ORS 673.615(2), 673.700(1) and OAR 800-025-0050(1)(4), for allowing a licensed tax preparer to prepare, advise, or assist in the preparation of</p>

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	<p>personal income tax returns for valuable consideration without proper supervision at \$500 per violation;</p> <p>One (1) violation of ORS 673.643(1)(b) and OAR 800-025-0040(4) for acting as a designated consultant for more than one business without a waiver from the Board at \$500; and</p> <p>One (1) violation of ORS 673.615, 673.700(1) and OAR 800-025-0060(1) for failure to comply with Consultant in Residence requirements at \$500.</p> <p>Motion passed. Ayes: Ellsworth, Atchison, Gutierrez, Williams, Twombly, Hudson, and Salisbury.</p>
<p>Monique McCleary LaPine, OR</p>	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Monique McCleary of LaPine, Oregon for:</p> <p>Three (3) violations of ORS 673.643 and OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services at \$50 per violation; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0030(1) for failing to register her tax preparation branch office at \$100.</p> <p>Motion passed. Ayes: Twombly, Ellsworth, Williams, Gutierrez, Atchison, Hudson, and Salisbury.</p>
<p>Ellen Nelson Corvallis, OR</p>	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Ellen K. Nelson of Corvallis, Oregon for:</p> <p>One (1) violation of ORS 673.643 and OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services at \$50 per violation; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0030(1) for failing to register her tax preparation business at \$100.</p> <p>Motion passed. Ayes: Gutierrez, Ellsworth, Atchison, Williams, Twombly, Hudson, and Salisbury.</p>
<p>Marlene Cummings Redmond, OR</p>	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Marlene Cummings of Redmond, Oregon for:</p> <p>Two (2) violations of ORS 673.643 and OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services at \$50 per violation.</p> <p>Motion passed. Ayes: Ellsworth, Twombly, Williams, Atchison, Gutierrez, Hudson, and Salisbury.</p>
<p>Kim Lomas Hillsboro, OR</p>	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Impose Discipline and Right To Hearing to Kim Lomas owner of Lomas Accounting Services of Hillsboro, Oregon for:</p>

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	<p>One (1) violation of OAR 800-025-0040(7) and OAR 800-025-0060(7) for failure to notify the Board within 15 business days of any change in status of its Designated and Resident Consultant at \$100.</p> <p>Motion passed. Ayes: Gutierrez, Ellsworth, Atchison, Twombly, Hudson, and Salisbury. Nays: Williams.</p>
Donna Vance Medford, OR	<p>Motion: Salisbury moved that the Board authorize the issuance of a Notice of Intent to Impose Discipline and Right To Hearing to Donna Vance owner of Hispanic Solutions Center, Inc. of Medford, Oregon for:</p> <p>All violations of ORS 673.705(2) found for representing as licensed when not at \$250 per violation.</p> <p>Motion passed. Ayes: Ellsworth, Gutierrez, Twombly, Atchison, and Hudson. Nays: Williams and Salisbury.</p>
Waiver Requests	
Sharon Joy Reeves Bay City, OR	<p>Motion: Twombly moved to accept the designated and resident consultant waiver for Sharon Joy Reeves of Bay City, Oregon, through May 31, 2012, effective immediately.</p> <p>Motion passed. Ayes: Salisbury, Ellsworth, Gutierrez, Atchison, Williams, Hudson, and Twombly.</p>
Outreach Meeting	
Ron Wagner	<p>Last year's location near Florence/Newport was cancelled due to budget restraints and the outreach meeting was held in Salem instead. September 22nd was not available this year at that location, and the second choice, Bend, was not available for this date either. The Board members adjusted their calendars and decided to hold the meeting at the Shilo Inn, Newport, Oregon, on September 29, 2011. The outreach meeting for 2012 will tentatively be planned for the central region of the state.</p>
Other Business	
Ron Wagner	<p>The Item Writing Committee participants expressed concern about out-of-state practitioners, Vancouver in particular, and asked that the Board review the policy of not requiring oversight of these in light of the number of complaints from our licensees about their poor work product.</p> <p>Wagner felt it would be helpful to have a discussion regarding increasing the compliance investigation of supervision of businesses to be sure the tax returns are being reviewed after they are prepared.</p> <p>For consideration at future Board meetings—discussion on what we can do about language barriers. Although it may not fall under ADA guidelines, can the Board provide some kind of alternative that may help knowledgeable people, when English is their second language and there is a time limit for the exam.</p> <p>For further discussion, the proposed administrative rule to require the business address be visible from the street could cause a problem for practitioners who rent</p>

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	<p>space in a commercial space and do not have control over such things. Walker mentioned that the Board could say licensees need to follow fire code compliance requirements.</p> <p>PTIN requirement has been asked for on our current renewals, but not required yet because it's not law. There are a number of licensees who have a license but do not prepare returns. Since they do not prepare returns for a fee, they do not need a PTIN, so there is a bit of a conflict.</p>
IRS CE Presentation	<p>There was much discussion about clarifying the rules regarding what should be approved as appropriate continuing education. Gabliks reminded the group that the more specific the definitions of what the Board accepts, the more limited it is.</p> <p>Motion: Ellsworth moved that the Board accept the Oregon Association of Tax Consultant's request for the approval of the continuing education course presented and endorsed by the IRS by Sam Peden of Vancouver, WA, entitled "Dealing with collection aspects of the IRS" for continuing education credit with our Board.</p> <p>Motion passed. Ayes: Twombly, Williams, Salisbury, Gutierrez, Hudson, and Ellsworth. Nays: Atchison.</p>
Chair Elections	
Salisbury nominated Hudson as Chair	<p>Motion: Salisbury moved that the Board vote for a Board Chair, and the nominee is Dorothy Hudson.</p> <p>Motion passed. Ayes: Gutierrez, Williams, Atchison, Ellsworth, Twombly, Salisbury, and Hudson.</p>
Twombly nominated Salisbury as the Vice-Chair	<p>Motion: Twombly moved that the Board vote for a new Vice-Chair, and the nominee is Janis Salisbury.</p> <p>Motion passed. Ayes: Williams, Twombly, Atchison, Hudson, Gutierrez, Ellsworth, and Salisbury.</p>
Adjournment	Hudson adjourned the Board meeting at 5:02 p.m.

Next meeting:

July 14, 2011

Morrow Crane Building, Salem, Oregon