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# TAX BOARD BULLETIN

VOLUME 39, ISSUE 2

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## Message from the Board Chair

~ *Nutan Arora* ~

### Who We Are and What We Do

When I joined the Board of Tax Practitioners in April 2013, I realized that I had a lot to learn about the mission, roles and responsibilities of the Board. Since then in outreach meetings and otherwise, I have been asked questions by other tax practitioners about who we are and what we do. I have also encountered people confusing us with the Oregon Department of Revenue. I would like to give a brief summary of our role and responsibilities.

Our mission states: The Board of Tax Practitioners protects Oregon consumers by ensuring Oregon tax practitioners are competent and ethical in their professional activities.

The Tax Board carries out its mission through four programs:  
Licensing  
Examination and Education

Compliance Enforcement  
Consumer Awareness

I believe most of the tax practitioners in Oregon are aware of our Licensing and Exam & Education programs, and Administration. I would like to give some information on our Compliance Enforcement / Consumer Awareness program.

The Compliance Enforcement Program researches all complaints and possible violations of the laws and rules governing tax preparation.

Many complaints proceed to a hearing before an Administrative Law Judge. After careful consideration of the facts surrounding a complaint, civil penalties may be assessed, and a person's license may be suspended or revoked. The Tax Board may also require restitution to consumers harmed by tax preparation fraud. In serious cases, the Board may work with other agencies to assess criminal charges.

The paragraph above is how we describe our Compliance program on our website. The key word is complaints. We do rely on the general public to bring to our notice any violations of the laws and rules or unprofessional/unethical conduct by a tax professional. The other way that we come to know of any such violations is site visits by our Administrative staff. The focus of the staff visits is to educate the tax professionals and not necessarily to look for violations.

I believe that this program not only protects the consumers but also protects tax professionals. The Board does depend on you to bring any violations to our attention so we can maintain the high standards of professionalism that Oregon tax practitioners are renowned for.

You may contact Nutan at  
[Nutan.Arora@oregon.gov](mailto:Nutan.Arora@oregon.gov)

# TAX BOARD BULLETIN



## Board of Tax Practitioners 3218 SE Pringle Road #120, Salem, Oregon 97302 2016/2017 Annual Calendar

All meetings are open to the public unless otherwise stated. The Tax Board encourages interested licensees to attend any public meeting. Your input is appreciated!

Meeting notices and agendas are located on the Board of Tax Practitioners Web site at [www.oregon.gov/OBTP](http://www.oregon.gov/OBTP) approximately two weeks prior to the scheduled meeting date. A map and directions to the Board of Tax Practitioners office, which is located in the Morrow Crane Building, is available via our Web site. If notices and agendas have not been posted, please e-mail the Board office at [tax.bd@oregon.gov](mailto:tax.bd@oregon.gov) to find out when they will be posted.

*Pursuant to ORS 192.660(1), Executive Sessions are closed to members of the public.*

Month / Time	Topic	Location	Comments
<b>2016</b>			
January 7 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
May 10 <sup>th</sup> & 11 <sup>th</sup> 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
May 12 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
July 12 <sup>th</sup> & 13 <sup>th</sup> 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
July 14 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
September 14 <b>PUBLIC MEETING</b>	Board Meeting	TBD	Public Welcome
September 14 <b>OUTREACH MEETING</b>	Outreach Meeting	TBD	Licensee Outreach Meeting
November 3 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
December 10 <sup>th</sup> 9:30 a.m.	Board Administered Examination	Winema Place NW Center Building 50 4061 Winema Place NE Salem, Oregon	Space availability is 275 candidates. Application deadline: November 6, 2016
<b>2017</b>			
January 12 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome

- **Meeting times and locations are subject to change. Please refer to the following URL for up-to-date information:** [http://www.oregon.gov/OBTP/public\\_meetings.shtml](http://www.oregon.gov/OBTP/public_meetings.shtml)
- **Committee meeting dates, times and locations will be scheduled as needed.**



## Message from the Director ~ Howard Moyes ~

### Office Visits

I am often asked why Board staff conduct office visits, especially during tax time. It's a good question.

The short answer is office visits are an efficient and effective way for the Board to achieve its mission: To protect Oregon consumers by ensuring Oregon tax practitioners are competent and ethical in their professional activities (see also OAR 800-030-0030).

In addition, many of our office visits are conducted between January and April because that's when tax preparation businesses are open. We realize this is a busy and stressful time of the year for you. Therefore, we strive to keep our office visits brief and to the point.

Many of the items we look for during an office visit are contained in Chapter 800, Division 25 of the Oregon Administrative Rules:

- Firm name, 800-025-0010
- Business registration requirements, 800-025-0020, 800-025-0025 and 800-025-0029;
- Physical address, 800-025-0023;

- Branch offices, 800-025-0030;
- Designated consultants, 800-025-0040;
- Management and supervision, 800-025-0050;
- Resident consultants, 800-025-0060; and
- Recordkeeping, 800-025-0070

In addition, we verify that licenses are displayed in public view (OAR 800-020-0065) and that advertising conforms to Board rules (OAR 800-010-0050).

Office visits are also an opportunity for you to ask questions or offer suggestions. For example, if one of the aforementioned rules or requirements is not clear, let us know. We will work with you to explain the rule and give you specific examples of what is and is not allowed.

Our objective in conducting office visits is to promote voluntary compliance. At the end of the day, our success as an organization is measured not by how many violations we find, but how few.

Howard may be reached at:  
[howard.moyes@oregon.gov](mailto:howard.moyes@oregon.gov)

*Board members and staff, L to R:  
JoAnne Vetter, Albany; Howard Moyes,  
Executive Director; Shari Barrett, Licensing  
Specialist; Nutan Arora, Beaverton- Board  
Chair; Bethany Reeves, (outgoing) Exam  
and Education Coordinator; Glen  
Longworth, Springfield; Michael Addington,  
Bend; Susan Gallagher-Smith, Eugene - Vice  
Chair; Heather Shepherd, Compliance  
Specialist. Nov 2015*



## New Guy on the Block

~ *Glen Longworth* ~

Glen can be reached at  
glen.longworth@oregon.gov



Suddenly I find myself in a position that is really new to me. I am the newest member of the Board. I have not been “the new guy” for a long time. I am excited and scared at the same time.

My wife and I are native Oregonians who have been married for almost 49 years. We live in the house we bought in the Springfield area 44 years ago. We have three adult children and a nice group of grandchildren and great-grandchildren.

I am a veteran. I worked for Weyerhaeuser for 43 years. Most of those years I scaled logs. I was also a union officer and worked on the safety committee.

One of the truck drivers at Weyerhaeuser was a partner in a tax business. Talking with him led me to becoming a LTP. I worked for the same company under a couple of different names and owners until 2006.

In 2002 I became a LTC. In 2005 I started my own company and continue to be self-employed and work from my home. In 2009 I became an EA. I am a member of OATC and have worked on the consultants test writing committee several times.

One of the challenges we all face is our dwindling numbers and increasing age. As a Board we need to deal with these challenges. At the same time we need the quality of service provided by Oregon professionals at the same high levels it has always been.

As I have read through past Board newsletters and minutes, I learned that the Board has been dealing with advertising issues, on-line registration and CE auditing. I believe that the Board is headed in the right direction with these issues.

I hope that as the new guy I will be an asset to the board and keep our industry headed in the right direction.

## Purple License Certificates

If you are a licensed tax practitioner, you should already have received your new 2015 license certificate. Because license colors are rotated annually, this year’s consultant and preparer licenses are printed with a purple background color to show a differentiation from last year’s license.

Oregon Administrative Rule **800-020-0065 Displaying of Licenses** states that “Licensed Tax Consultants and Licensed Tax Preparers shall display their licenses in public view in their place of business.”



## Message from the Exam & Education Desk

### 2015 Continuing Education Audit

The Board's continuing education document audit for 2015 is well underway. The tax consultant audit is almost complete, and the tax preparer audit has just begun.

The audit will examine the certificates of completion for 10% of licensees in Active Status who were required to complete continuing education for their 2015 renewal. (Licensees who submitted their first renewal application in 2015, when no continuing education is required, were excluded.)

The audit pool was selected by using the "assign random number" feature in Excel. The licensees were then arranged in numerical order from smallest to largest based on their random number, and the first 10% were selected. The audit notification letters were mailed to 183 tax consultants on September 19, 2015, and to 154 tax preparers on October 28, 2015.

Of 183 tax consultants, 168 responded by the due date of October 19, 2015. The remaining 15 licensees were sent a final request for documents dated October 21, 2015. Of the 168 timely responses, 4 people received 30-day extensions to obtain duplicate records because their certificates had been misplaced during a move or remodel project.

Of the 164 tax consultant records that have been examined as of October 28, 2015:

- 39 licensees provided documentation for more hours than the number of hours they reported on their renewal application.
- 8 licensees provided documentation for fewer hours than the number of hours they reported on their renewal application, but still had at least the required minimum of 30 hours
- 4 licensees provided documentation for less than the required minimum of 30 hours
- 10 licensees failed to provide documentation for at least 2 hours of ethics completed by their renewal date
- 2 licensees provided documentation for coursework that did not appear to be related to the preparation of tax returns

Licensees with documented deficiencies are given 30 days to correct the deficiency by submitting additional documentation or completing the necessary CE. Licensees who did not respond to the CE audit notification, or who could not provide documentation of having completed the required 30 hours of CE before the license expiration date, may receive disciplinary action from the Board.



*continued on page 7*



## Understanding Changes to IRS Client Representation Rules

Do you represent clients during IRS examinations? Unless you are an attorney, certified public accountant, or enrolled agent, your ability to do so is changing.

For returns prepared beginning Jan. 1, 2016, non-credentialed return preparers may only represent clients if they participate in the IRS voluntary Annual Filing Season Program (AFSP). To have limited practice rights, you must be an AFSP participant both in the year of return preparation and the year of representation.

Limited practice rights mean you can represent clients whose returns you have prepared and signed during an examination of that client's tax return or claim for refund, in customer service matters and before the Taxpayer Advocate Service.

To obtain an AFSP record of completion, most Oregon LTCs and LTPs need 15 hours of continuing education from IRS-approved CE providers. To participate for 2016, you needed to complete the CE by Dec. 31, 2015, including ten hours of federal tax law, three hours of federal tax law updates, and two hours of ethics.

You can check your CE from IRS-approved providers through your online preparer tax identification number (PTIN) account. Login and select "View My Continuing Education Credits" on the Main Menu.

If you obtained the required CE, you still must sign a Circular 230 consent statement to officially participate. The IRS has a video tutorial showing this step. To view the video and read much more about the program, visit [www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program](http://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program)

## New Board Member

### JoAnne Vetter

I have been asked to write a Newsletter Article introducing myself, and letting you all know a little about me. So here it goes....

First I'd like to say what a privilege it is to serve on the Board. I see it as a great opportunity in many ways. I know the experience will give me new insights into just what the Board does, and what it can't do. It will also be a learning experience, both professionally and personally, and I truly enjoy learning. I know I will be a better tax preparer because of my Board position. I hope to bring my perspective to the Board so that the "status quo" – or the "that's just the way we do it" is challenged.

Although, I believe that we have a pretty good tax licensing system here in Oregon, I do not think it is perfect. I was taught by my father that if you don't like something, it does no good to just complain. You have to get involved if you want to see change.

*continued on page 8*



## Online License Renewals Just Around the Corner

~Shari Barrett~

Are you tired of writing a check, filling out a paper license renewal application, sending it to Salem, and waiting several weeks to receive your new license in the mail?

Well, then we have good news.

The Board is in the process of implementing a new online licensing system to replace our decades-old database and paper-based processes.

Developed by BES Technologies, the eLITE licensing system has been used successfully by the Oregon Health Licensing Office for several years. Now, under a new agreement between BES Technologies and the State of Oregon, OBTP and other boards and commissions are able to use a version of eLITE for a small monthly fee.

The eLite system is very user friendly. You will be able to renew and pay for your license online. You will also have the opportunity to print your new license when you're done. No more paper forms or snail mail (unless you prefer the old fashioned way of doing things...).

Staff are testing the new system now. Our goal is to have eLITE up and running well in advance of consultant renewals in May.

Stay tuned.

In addition, we are updating our forms! We now are also able to process check, money orders and acceptable credit cards at our Salem office through online electronic deposit. This reduces mail time and allows us to process your application with a much shorter processing time.

## Please keep the following in mind when completing continuing education:

*continued from page 5*

- You are required to complete at least 30 hours of continuing education each year. [OAR 800-015-0010(1)]
- Of those 30 hours, at least 2 hours must be in ethics or professional responsibility. [OAR 800-015-0010(2)]
- You must keep your certificates of completion for at least 4 years after renewing your license. [OAR 800-015-0010(5)]
- If you complete more than 30 hours of continuing education during your renewal cycle, only hours earned during the last month (May for consultants and September for preparers) may be held over and reported on the following year's renewal application. [OAR 800-015-0010(8)]
- Continuing education must contribute directly to the "expertise of the individual in the preparation of income tax returns". [OAR 800-015-0020]
- Online study courses and correspondence courses must be approved by one of the following organizations:
  - o The IRS
  - o The National Association of State Boards of Accountancy (NASBA)
  - o The California Tax Education Council (CTEC)
  - o The Board

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## NEWSLETTER SCHEDULE

Newsletters will be prepared and released on our website in July and November. If you would like to see articles concerning certain topics and/or updates included within our newsletters, please contact the Board office at (503) 378-4034.



## New Board Member

JoAnne Vetter - *continued from page 6*

I have been President of the Mid-Willamette Chapter of OATC (Oregon Association of Tax Consultants) for the last year. In that position I hear from our members what they like about our present system and even more about what they don't like and what they would like to see changed. My position on the Board is an opportunity to voice their opinions, as well as my own.

So now you know why I chose to apply for this position. Now a little about me. I was born and raised in Napa, CA. Not a bad place to be from if you like good wine – and I do.

I have been in the tax business off and on since 1966 – right out of high school. My first job was for The Tax Corporation of America. I was sent out to clients' homes to prepare their taxes at their kitchen tables. The company had a good idea – make it easy on the tax payer – we will go to them. And it was very popular. My father on the other hand was not so sure, so he would drive me to my appointments, waiting in the car outside – just to be safe. I can't even imagine sending anyone, let alone a young girl to a stranger's home in the evening to do their taxes now days! Just an example of how things have changed over the years.

Another big change is the computer. There were no computers back then – I had a calculator (which was fairly large) and tablets of paper, and pens and pencils and erasers. I can't imagine doing tax returns today without the computer.

The tax laws have become so complicated and convoluted that unless the tax return was one of the most basic, it would take hours to do it all by hand.

I eventually went to work for the phone company and had a very successful 30-year career in the telecommunications industry. I still did taxes off and on over the years for various reasons – mostly when I needed extra money. Especially during the time I was a single mother. And when I retired and moved to Oregon it was the perfect time to go back to taxes. I first went to work for H and R Block in Corvallis. After several years, I decided to open my own business in Albany. I opened Liberty Tax Office in 2005 (a franchise), sold that in 2012 and opened my current office, Jo Anne Vetter Tax Service, in 2013, also in Albany.

I have a wonderful family. My husband Chuck was born and raised in Salem. He graduated from Oregon State so he is a "Beaver." I on the other hand graduated from University of San Francisco and have no allegiance to any sports team. He had a long career with Sears here in Albany. He was manager of the tool department for 30 years – my own "tool guy". After he retired, he decided he needed to keep busy.

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*Did you know?*

**LICENSEES MAY NOW SUBMIT ARTICLES OF INTEREST THAT ARE  
APPROPRIATE FOR INCLUSION  
IN THE TAX BOARD BULLETIN NEWSLETTER.**



JoAnne Vetter - *continued from page 8*

Chuck, my husband, now works for Jerry's in Eugene - again the manager of the tool department. His plan is to retire (again) next year. My daughter moved here from California several years ago and is also in the tax business with me.



Besides taxes and being Grandma, I love to travel. We spend a month in Hawaii every year after tax season. The plan was to retire to Hawaii, but our grandson has changed our plans. Our next big family trip is to Disneyland for Halloween this year. Yes, we will be trick or treating in Disneyland! In my spare time I fuse glass, creating glass pieces as well as glass jewelry. I have sold my work at various events in the area. My husband has made over his shop to accommodate my kiln and glass.

Well, now you know about me. I am so looking forward to my time on the Board. When you have questions or comments please feel free to contact me. My e-mail address is: [JoAnne.Vetter@oregon.gov](mailto:JoAnne.Vetter@oregon.gov)

## The Rise and Fall of Oregon Licensees ~ *Michael Addington* ~

The OBTP recently made some changes to the Preparer's Exam that took effect on September 1st, 2015.

- \* The new exam only has 163 questions compared to 200 previously.
- \* Time allotted to take the exam was reduced from 5 hours to 4 hours
- \* Questions were removed with respect to Forms 4797 and 6252 as being too advanced for an entry level preparer.

The intent of these changes is to allow individuals new to the tax field the opportunity to acquire basic knowledge of federal and state tax laws, and then work under the supervision of a seasoned professional in order to gain more knowledge and experience.

The Board and staff continue to hold work sessions each year to review test content and frequently missed questions. We also recruit volunteer licensees each year to take the exams as an additional tool to check for errors or misleading questions. The preparer exam is still an open-book exam.

Pass rates for the preparer exam typically ranged from 50% to 66% during the past 5 years.

In 2015, the YTD pass rate for the preparer exam stands at only 36%.

Not only are the pass rates at a 5 year low, the overall number of licensees, consultants and preparers, is down more than 20% from 2011. Over the same period, the consultant exam pass-rate ranged from 20% to 32%. Currently, the LTC Exam pass rate stands at only 19%.

We can all draw our own conclusions. But we are for sure on a down cycle. Approximately 20% fewer licensees and businesses translates into a 20% reduction in our budget. Maybe, licensees should be making higher wages so we can attract more individuals into the industry?



## Rules Update 2015 ~ Susan Gallagher-Smith ~

Recently I had the privilege of attending the OBTP's Oregon Administrative Rule update session. It was a pleasure to both work with and hear the opinions of so many talented and passionate licensed tax professionals. I'd like to extend my thanks and gratitude to all the volunteers for their help.

Several questions and suggestions were offered to the Board and OBTP staff during our work session. On November 5, 2015 I presented the following questions and comments at our Board meeting. The following is my summary as well as answers from OBTP and Board members. They are presented in no particular order. I've referenced applicable OARs when possible for your convenience.

**Question:** Is it possible to track instructor pass rates in a more meaningful way? It would be helpful to be able to search the data and sort it by location, test try (is this the student's first try or second), and instructor. It would help instructors, schools, students, and the Board become aware of trends. OAR 800-015-0005(5)(c)

*Response: OBTP staff agree that we need meaningful data from exams. Since rolling out the 2014 tax law test, OBTP has been tracking test version, student, pass rates, test attempt, etc. We are looking forward to tracking this and other test related data in a more efficient manner in the future.*

**Question:** How does OBTP staff and the Board review the background education of out of state practitioners who would like to sit for examination in Oregon? What's the Board's process and how does it ensure there's appropriate Oregon education included? OAR 800-020-0015(3)

*Response: Documentation of Oregon education isn't required for out of state practitioners to sit for a licensing exam in Oregon. Since the test addresses Oregon tax code, one could infer that out of state practitioners who pass the exam have awareness of Oregon income tax laws, rules and forms.*

**Question:** Why is it the Board's responsibility to notify tax businesses that their licenses are up for renewal? Since this is an annual registration, shouldn't business owners be aware of it? OAR 800-25-0023(2)

*Response: We are required to do so via Oregon Administrative Rule. OBTP staff are exploring other ways of notifying businesses that may be more efficient, like emails for those who elect to receive email correspondence.*

**Question/ Comment:** It would be helpful if the Board provided a form for Designated or Resident Consultants to use to officially notify the Board that they are no longer holding that position for a specific organization or location. It would be helpful if the Board could have a way of flagging business registrations that need to update their DC or RC. It also would help prevent businesses from renewing without updating their DC or RC.

*Response: OBTP staff have been looking into different ways to address this shared concern. One piece of the ideal solution involves online license renewals, which is a project being actively pursued. Until a form, or forms, are developed please remember that both businesses and LTCs should report these changes in writing within 15 days.*

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# TAX BOARD BULLETIN



## Rules Update - continued from page 11

You may contact Susan at  
Susan.Gallagher-Smith@oregon.gov

**Question/ Comment:** It would be helpful if all required correspondence with the Board was changed to a 30 day response time. It's helpful for the sake of consistency. Also many lucky practitioners take vacations during the off season. Complying with 15 day response times are unrealistic when we're in vacation season.

*Response: Thank you for the feedback. The Board and OBTP staff are still working on reviewing and updating the OARs.*

**Question/ Comment:** Could the Board post meeting minutes on the website in a timelier manner and in a way that's more visible?

*Response: This is in process. Thank you for your feedback. Communication with licensees and stakeholders is a priority of OBTP. The goal is to have drafts of meeting minutes posted within two weeks. The Board would like to gently remind our community that the Oregon Board of Tax Practitioners has an entirely new team of professionals. This team has excelled in a situation that would have presented a challenge to all of us. Thank you for your continued patience.*

I presented a handful of other questions and comments to the Board and OBTP staff that don't lend themselves easily to review within the confines of this article. We look forward to continuing to have those conversations, such as how much we value education and how to introduce prospective tax professionals to the field, at future Board meetings and with stakeholders and licensees.



**Question/ Comment:** Why are there multiple costs for copies? Could we please simplify it and charge a flat rate per copy or hour for everything? OAR 800-030-0050

*Response: This is outside of OBTP's control. The multiple prices and language in the OARs are necessary and required to comply with rules and regulations imposed on OBTP. Fees for copies of records must not exceed the actual cost to create the requested copies.*

# TAX BOARD BULLETIN



## Recent Disciplinary Actions

Date	Name	City	Violation(s)	Disciplinary Action
November 2015	Mary Wohler	Milwaukie	One (1) violation of ORS 673.700(7) & OAR 800-010-0050, for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$100
November 2015	Karen Liebert	Milwaukie	Violation of ORS 673.700(1), ORS 673.615 and ORS 673.643, preparing taxes without the supervision of a Licensed Tax Consultant	Settlement Agreement and Stipulated Final Order of reprimand
September 2015	Debra Crisp	Sierra Vista, Arizona	One violation of ORS 673.643(1)(a) and OAR 800-025-0020(1), for failing to register a personal income tax preparation business at \$100; and  One violation of OAR 800-010-0060(6) & (7), for business and individual advertising without including the required Board-issued business registration number of the firm, the license number of the firm's Designated Licensed Tax Consultant, or the licensee's Board- issued number of the firm's Designated Licensed Tax Consultant, or the licensee's Board-issued practitioner license number at \$100	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$200  Legal costs of \$150
July 2015	Emanuel Etuks	Portland	One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1) for failing to register a tax preparation business	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$2,500  Legal costs of \$302
July 2015	Hien B. Trinh-Dinh	Beaverton	One (1) violation of ORS 673.655(1) and OAR 800-015-0010(1) for failing to complete at least 30 hours of required continuing education by the renewal deadline	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$100
July 2015	Michaela Gustafson-Ghioni	Gresham	Forty-eight (48) violations of ORS 673.705(7) and OAR 800-010-0025(7), a licensee shall not engage in fraudulent, deceptive or dishonest conduct relating to the licensee's professional practice; and  Two (2) violations of ORS 673.700(1) and OAR 800-010-0025(3), a licensee shall not arrange for or permit a client's individual income tax refund check to be mailed or made payable to the licensee at any time, for any purpose	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$5,000  Legal costs of \$5,514.61