TAX BOARD BULLETIN

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Tax Board Staff

Ron A. Wagner — Executive Director

Monica J. Walker — Senior Compliance Specialist/Investigator

Jane A. Billings — Exam & Education Coordinator

Marika B. Toews — Licensing Specialist

Vacant — Office Specialist

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Message from the Board Chair

- Marilyn Johnston -

Since the last Board Newsletter in November we have had a lot of changes at the Board office. As of March 2nd Ron Wagner became our new Director. We are very excited that Ron accepted the position to be our Director. It is also my pleasure to announce that Monica J. Walker, who has been with the Board for many years, is now our new Senior Compliance Specialist/Investigator. The office has been short handed for quite a while. We are thrilled to have two new staff on board. Marika Toews began work on June 23rd as our Licensing Specialist. Jane Billings begins work on July 1st as the Exam & Education Coordinator.

Dorothy Hudson, from Klamath Falls, was appointed by the Governor's office and confirmed by the Senate in mid-February. I am looking forward to working with Dorothy in the future. Be sure you read her Bio which is posted on the Board Web site.

In January the Government Accountability Office (GAO) came to Oregon to ask questions concerning our board processes. They met with the board staff and industry guests in Salem, and then went on to Portland to meet with the Associations. They are very interested in finding out how the Board operates and how we handle compliance issues. It will be interesting to see what is decided on the national level.

Speaking of the national level, in February, we asked Michael Addington, a former board member, to go Washington, D.C. to represent the Board in a panel discussion put on by the Oversight Committee. This panel discussion was on new legislation that will regulate the tax preparation industry. Michael was very excited to be asked to represent us, and we can't thank him enough for clearing his calendar at a very busy time and flying to Washington, D.C. The Oversight Committee was very appreciative of Michael's input.

In January we sent out a special edition of the Board newsletter reviewing the new rule changes. All licensees need to review the rules and statutes regularly to keep up-to-date.

On May 6th, 7th, and 8th the Board met. The 6th and 7th were for the Consultant examination work session. On the 8th we met for Board meeting. This was the last meeting for Donna Gilmour. As of May 31st Donna will no longer be a member of our Board. I personally will miss her very much. Donna has been my mentor for many years. We had a cake for her with a plaque provided by the Board staff. Donna's contribution to the Board will not be forgotten soon; she has always been there to help. She keeps the rest of us on the straight and narrow. She says she plans to attend Board meetings as a guest to keep an eye on us, and I hope she does. I will be looking forward to continue to see her at Board meetings.

The Governor's office has just informed us that they have appointed Janis Salisbury to replace Donna Gilmour on the Board. Janis will be a real asset to the Board. I am looking forward to working with her in the future.

Which reminds me—all licensees are encouraged to attend our Board meetings. You are all more than welcome. The meetings are published on the Board Web site. The next Board meeting will be July 10th at the Morrow Crane Building in Salem.

2008/2009 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 Tax Board Web site www.oregon.gov/OTPB 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@state.or.us 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
2008 January 10th "2008" 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
May 6th & 7th 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
May 8th 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
July 8th & 9th 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
July 10th 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
To Be Announced (Early Sept.) 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
CANCELED 9:00 a.m.	Instructor Workshop	Salem Morrow Crane Building	Instructor Workshop **CANCELED**
November 5th 9:00 a.m.	Board Meeting **(OUTREACH MEETING)**	All functions will be held at: TBA — Hood River, OR	Public Welcome
November 5th 11:30 a.m.	Licensee Luncheon	All functions will be held at: TBA — Hood River, OR	Must register to attend. Registration forms will be posted on the homepage of our Web site at: www.oregon.gov/OTPB
December 13th 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 12, 2008.
2009 January 8th "2009" 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/OTPB/tax_board_public_meetings_notice.shtml.
Committee meeting dates, times and locations will be scheduled as needed.

Message from the Executive Director

- Ron Wagner -

Summer time is finally here. If you are like me you've been anxiously waiting for the change in seasons. We look forward to the warm weather so we can enjoy spending time outdoors gardening, playing sports, or just soaking up the sun. We enjoy the change from the dreary weather of spring. Change is good.

There have been many changes for a lot of us. There have definitely been a lot of changes for me. After 28 years with the Department of Revenue, I left a job I enjoyed and knew well, probably too well, to take the job as the Executive Director of the Board. It was a change I embraced as much as the change in weather. Change is good.

For those of you I have yet to meet, let me introduce myself and tell you a bit about my background.

I joined the Department of Revenue fresh out of college. I enjoyed my tax classes in college and decided to give state service a try "for a few years." I worked as a field auditor for 10 years. After that I moved around to a number of different jobs that allowed me to gain experience in a lot of areas. I worked for a short time as the agency's Public Information Officer. I managed a unit of desk auditors and later managed units in the Processing Center. I spent a short stint in the Corporation unit. I spent a majority of the last 15 years working in the Policy unit where I worked two sessions as the Legislative Coordinator, worked as a project manager, and developing policy issues. I spent 13 years as the Forms and Publications Coordinator, overseeing the rewrite of the personal income tax forms and publications.

During the last 15 years, I have taught many new Oregon tax law update classes to thousands of tax practitioners, from small groups at local chapters, to large groups at statewide conventions, and through Portland State University's Tax Practitioner Institute. For the last three years, I have been facilitating the monthly Tax Practitioner Liaison meetings, attended by members of the Department of Revenue and tax practitioners. Little did I know this would be a precursor to working with the tax practitioner community full time!

Let me just say that I am thrilled to be here. The change feels not so much like heading down a different path but simply having taken a bend in the road. Change is good.

As you will read in the article by Board Chair Marilyn Johnston, I am not the only one new at the Board. Three of the four of us are brand new, and Monica J. Walker moved to a new job within the Board. So, we literally have all new staff in all positions.

One of the big priorities of mine is to increase the Board's already great level of communication. We'll be working on our forms to make sure they are clear and concise. We'll update our Web pages to make sure all information is up-to-date, accurate, and clear. We'll strive to make sure all lines of communication are open to you. I encourage you to contact the Board with your ideas and comments.

My second goal is to see the number of licensees grow. Many of our seasoned licensees will be retiring over the next few years and we need to make sure that we have competent people ready to replace them, as well as additional licensees to serve the growing population. We need licensees who have the skills to help Oregon's diverse population.

Don't be afraid of change or to take a risk. I read somewhere that we should take a calculated risk every day. So join with me, take a risk, and try something new. Change is good.

Message from the Compliance Specialist/Investigator

- Monica J. Walker -

It has been a pleasurable experience to have been a part of the Board of Tax Practitioners since I began my tenure six (6) years ago, when I was given the opportunity to serve as the Agency's Examination & Education Coordinator. The Board has been through many changes and Agency processes have evolved in many ways over these years. Day to day business has expanded and the development of new technology has allowed the Agency to improve on the delivery of customer service. On April 14, 2008, I was promoted to the Senior Compliance Specialist/ Investigator position. While working for the Agency, I have had the opportunity to meet many of our licensees, work with industry associations as well as establish and facilitate various sub-committees of the Board. As the Board's Compliance Specialist and Investigator I look forward to continuing and expanding my rapport with all of our constituents.

Over the past few months, I have found a few areas that may be causing some confusion within the tax industry that I would like to clarify in hopes that the information will benefit you as licenses and business owners.

I would like to encourage all business owners to take a proactive approach with the consultants and preparers you employ, to ensure that everyone working for you renews their license in a timely manner. Business owners should establish a procedure in checking their employee license status on a regular basis. All licenses should be signed prior to posting and posted in a publicly visible place within your office. In addition, each license and registration has an expiration date printed on it and expires annually as follows:

Consultant Licenses - May 31st
Preparer Licenses - September 30th

Please note that, even though the Oregon Administrative Rules allow a licensee a grace period to renew their license up to fifteen (15) days after the license expiration date without a reactivation fee, i.e. June 15th for Consultants and October 15th for Preparers; a licensee may not work during those fifteen (15) days preparing, advising, or assisting in personal income taxes. If a licensee is found preparing, advising or assisting in personal income tax returns while being in an expired status they would be considered unlicensed. In this case; the business owner, designated consultant, resident consultant and the practitioner who allowed their license to expire *(the unlicensed practitioner)* would be in violation and could be issued a civil penalty by the Board.

As stated briefly above, Businesses should post all practitioner licenses and their business/branch registration in public view. This means that all consultant and preparer licenses and the business/branch registration should be available for anyone to view when they come into a place of business. Licenses and registrations should not be filed away in a drawer only to be available if a consumer asks to see it. In addition, all practitioner licenses and business registrations that are expired shall be removed from public view as they are no longer valid. Accordingly, this also includes the removal of any business cards or advertising until the practitioner's license has been restored *(is current)* or the business is properly registered.

Another issue that has been brought to our attention by licensees is the dilemma of having to include license numbers on both state and federal returns. Although we are currently working on finding a resolution that will satisfy all parties, in the mean time, licensees are required to include their license number as well as the designated consultant's license number on every return that is prepared *(state and/or federal)*. Even though not all software allows space for both license numbers, licensees must be creative in finding a place to include all required license numbers – for now! We will keep you posted on any updates concerning this matter via our Web site: www.oregon.gov/OTPB.

In closing, I would like to say that I sincerely look forward to continue working with you as well as meeting many new licensees. As always, don't hesitate to contact me if you have questions, concerns or need any information.
Phone: (503)378-4860. E-mail: monica.j.walker@state.or.us.

For a listing of disciplinary actions, please refer to the following Web address:
http://www.oregon.gov/OTPB/docs/Forms/Disciplinary_Actions.pdf

National Licensing

Taxpayer protection and assistant Act of 2007 – Senate Bill (SB) 1219 – Key Preparer Regulation Provisions

This bill (SB1219) is in the first step in the legislative process. Introduced bills go first to committees that deliberate, investigate, and revise them before they go to general debate. The majority of bills never make it out of committee. Keep in mind that sometimes the text of one bill is incorporated into another bill, and in those cases the original bill, as it would appear here, would seem to be abandoned.

The information listed within this article was last updated on Jun 15, 2008. The following link will allow you to track the progress of SB 1219:
http://www.govtrack.us/congress/bill.xpd?bill=s110-1219

Registration

- All paid preparers who are not otherwise governed by Circular 230 would be required to pass an eligibility exam and would be regulated.
- Eligibility must be renewed every three years.
- A tax preparer who is not registered, fails to meet the renewal requirements, or who has otherwise been suspended from practice before the IRS may not prepare a return for compensation. The penalty for doing so is $1,000 per return and would be in addition to any other penalty that may apply.
- To be effective no later than one year after the date of enactment.

Testing

- Paid preparers must pass an examination covering technical tax issues, individual and business returns, Earned Income Tax Credit (EITC), and ethics.
- Development and/or administration of the exam may be outsourced.
- State licensing or registration programs would be accepted in lieu of testing as long as the exam is comparable to the exam established by the secretary of treasury. An exam administered by an existing organization for tax return preparers would be accepted if it is administered prior to the issuance of regulations regarding preparer competency testing.
- To be effective no later than one year after the date of the enactment.

Continuing Professional Education

- Regulations are to be issued regarding renewal requirements. Renewal will be required every three years and will include continuing education requirements.

Fees

- Fees for registration and renewal may be charged. These fees will be appropriated to the Office of Preparer Regulation (OPR) to reimburse the costs of administering and enforcing preparer regulation.

Penalty for Failure to Comply with Regulation Requirements

- Regulations will provide for suspension or termination of eligibility to practice as an enrolled preparer in the event of any failure to comply with regulation requirements.

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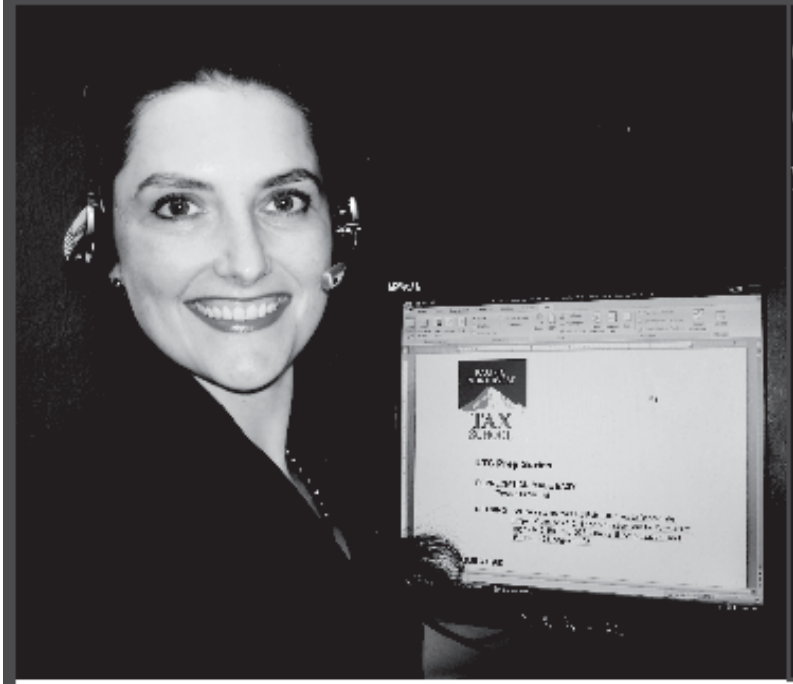

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Pacific Northwest Tax Service has been offering tax classes since 2001. We offer quality tax education programs designed to help our students effectively learn about the subjects we teach. We believe tax education classes should give students the knowledge needed to be great tax professionals - and the test-taking skills needed to pass the Tax Board's rigorous LTP and LTC exams.

Our sessions are fast-paced and never boring, so come prepared to learn! We will give you working problems, illustrations and answers to help you learn for the "real world" of tax preparation. Little wonder that graduates of our 80-Hour Basic Tax Course consistently achieve some of the highest pass-rates at the Oregon Tax Board exams.

Call 503-646-5600 or visit our web site at www.pnwtax.com for more information

PAID ADVERTISEMENT

Is Your Tax Client a Non-Resident Alien? What Do You Do if They Are?

Oregon is home to a diverse population. Each year thousands of individuals come to Oregon from foreign countries to work. The number of US Non-residents working inside Oregon increases each year. Filing requirements and filing elections for individuals who are not citizens or residents of the US vary depending on; VISA type, time spent in the United States and US tax treaties with other countries.

Resident Alien vs. Non-Resident Alien

IRS Publication 519 identifies US non-residents as aliens for tax purposes. Aliens are further classified as resident aliens and non-resident aliens. Resident aliens report their worldwide income on Form 1040. Non-resident aliens report income earned inside the United States and certain other income on Form 1040NR. An understanding of the basic tests for determining residency under United States tax code is necessary to determine if an individual is required to file Form 1040 or Form 1040NR.

1040NR Topics to be Included in Licensed Tax Consultant (LTC) Exam

Beginning August 2008, the LTC Exam will contain questions relating to Form 1040NR. The Board recognizes that consultant-level licensees should be aware of the tax laws and filing requirements affecting US non-residents. Individuals preparing to take the LTC exam beginning on August 1, 2008, should include IRS Publication 519, Chapter 1, "US Tax Guide for Aliens" as part of their study materials.

By adding 1040NR filing requirements to the LTC exam, the Board is reminding licensees to be aware of the fact that not all tax clients are eligible to file Form 1040. Licensees should refer to IRS Publication 519 for more information about the filing requirements for Form 1040NR.

PAID ADVERTISEMENT:

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Tues. & Thurs. 9 a.m. - Noon

Part II - Business 6/14 - 7/19
Saurdays 9/6 - 10/18
9:00 a.m. - 4:00 p.m.

Part III - Representation 7/22 - 8/14
Tues. & Thurs. 9 a.m. - Noon

Limited Seating - Register Early
Open classroom for additional study assistance

2008 Outreach Board Meeting & Licensee Luncheon
Hood River, Oregon

The Board is coming to Hood River! The Board will hold its annual outreach meeting and licensee luncheon in Hood River on November 5th. We would like to invite everyone to attend. We will also be having a licensee lunch that same day. An invitation will be sent out to licensees in the area to attend the lunch. The exact place and time for the meetings will be announced on a later date. So, please look to the board website for future updates and more details regarding the event. We hope to see everyone there.

Paid Ads in the Board Bulletin…

If you would like to place an advertisement, either for help-wanted, or something else related to the tax field in the Board Bulletin, we welcome the opportunity to serve you. Below is a list of the fee schedule:

- $10 per 3-3/8 inch line or part line of copy
- $50 for a business card size ad
- $100 for a quarter-page ad
- $180 for a half-page ad
- $350 for a full page ad

Place Your Paid Advertisement Here!!!

If you have any questions and/or would like to place an advertisement in the next Board bulletin, give us a call at (503) 378-4034, or e-mail us at tax.bd@state.or.us.

Please note: Submissions of articles and/or paid advertisements must be received forty-five (45) days prior to release date.

Newsletter Schedule

Newsletters will be prepared and released on the following dates: ***June 30th & October 31st***

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.

Board Members

Terms of office and Committees in which they serve

Board Member	Terms	Committees
Marilyn Johnston **Chair, Central Point**	02/01/04 – 01/31/07 02/01/07 – 01/31/10	Administration* Compliance
Alan Twombly **Vice Chair, Milwaukie**	12/01/06 – 11/30/09	Exam & Education* Administration
Merry VanAtta **Lebanon**	06/01/03 – 05/31/06 06/01/06 – 05/31/09	Compliance* Administration
Toni Ellsworth **(Public Member)** **Hillsboro**	04/01/07 – 06/30/09	Business Practices Compliance
Jess Gutierrez **Portland**	10/01/07 – 03/30/11	Business Practices* Compliance
Dorothy Hudson **Klamath Falls**	02/15/08 – 04/09/09	Exam & Education Business Practices
Janis Salisbury **Gladstone**	07/01/08 – 06/30/11	Exam & Education

*Committee Chair

2008 Instructor Workshop

- Toni Ellsworth, Public Board Member -

Can all tax instructors grow a garden? You'd be surprised!

When any industry needs to expand or re-invent itself the only reliable solution is education.

Universities, Community Colleges and High Schools have been celebrating the 2008 Graduates over the past few weeks. Where will these newly "minted" Oregonians fit into our state economy? Every one of these income earners will need to file future annual tax returns for Oregon & the Federal Government.

The population of Oregon is expected to grow over the coming years. By 2015 our states population is forecasted to be home to 4,095,708 and by 2025 the projection is 4,626,015.

In 2005 our state had 3,618,200 residents according to a study conducted by Portland State University. The economic data clearly shows that based on the growth in Oregon population, by 2015 we will need many more Licensed Tax Preparers and Licensed Tax Consultants to provide professional tax service for more than one million new residents.

Our basic course and continuing education (CE) instructors must be trained to teach a new language of tax law as well as basic financial mathematics to students from a statewide population of different cultures and education levels. One of the Board's goals in offering education and further training is to improve on future examination "pass rates".

Every licensed member of the Tax Profession makes the whole profession stronger. The licensing process assures that your business is thriving in a highly respected industry as well as protecting the consumer.

We help instructors by providing a one-day Instructor Workshop every summer. The workshop is a reflection of what we think you need. Planning a workshop without feedback is a hit-or-miss effort. We would like to hear from each and every basic and CE course instructor in the State of Oregon. What are your most difficult problems in the classroom? What concepts do the students most often find confusing? What skills would you like to develop in order to teach more successfully? How can the "pass rate" of your students improve?

The 2008 Instructor Workshop has been canceled. Too little time and not enough feedback has caused the Board to decide that this year we will not organize the Instructor Workshop event.

Every tax class taught by an instructor throughout Oregon is planting seeds and launching a new crop of Licensed Tax Preparers and Licensed Tax Consultants to meet future demand. The future starts with 2009's tax season and continues to grow past the 2015 and 2025 population growth projections.

We are all growing an industry through the education provided by tax instructors. Mark your 2009 summer calendar to attend the workshop and please make a point to respond to the 2009 Instructor Workshop Survey that we will be sending to you this coming Fall.

Newest Board Member

- Dorothy Hudson -

Dorothy received her preparer's license in 1981 thinking it would be a good part time job while raising her family. It never quite worked out that way. She has been busy ever since! She received her LTC license two years later and in 1985 she was recognized by the Internal Revenue Service as one of the "top twenty" on the enrolled agent exam. She has been operating an independent tax and accounting firm since 1991, and began teaching both basic and advanced classes in 1986. She is known around the state as an interesting and informative speaker.

Dorothy and her husband, Michael, were high school sweethearts. They have raised 4 children, and now have 7 grandchildren. She is actively involved with the youth group at her church and spends many weekends at dances and activities. Her hobbies have been "whatever her children were doing" and they now include "whatever her grandchildren are doing", spending many hours on bleachers at a ballgame, race track, or being towed on an inner tube behind a speed boat! She is looking forward to serving on the tax board and the knowledge that she will gain there.

Perspective of a New Board Member

- Dorothy Hudson -

WOW! I had no idea! It was a real "eye-opener" to attend a Tax Board meeting. I have been preparing income taxes for over twenty years. I am sorry to admit that I had never attended a board meeting. I didn't see a need. I was going along my way, becoming an enrolled agent, getting my tax consultant license, and starting my own business. Things were great in my little tax world. I had no idea of the challenges that face board members or of the diversity within our licensees.

The Board does more than just make up questions for the exam and issue licenses. They make sure the rules are being followed by everyone. It is their decision what (and if) penalties should be imposed when rules are broken. They are aware of public concerns and strive to help us improve the service we provide to the public . They provide valuable input to the legislature for law making and monitor and approve education. They are busy!

The Board can only be effective with input from you. We need your ideas. We need to know what problems you face. We need to know your opinions on education. We want to hear about your needs and concerns. Please do not be like I was (I apologize for that). With your help the Board can accomplish great things for our profession. I look forward to being a part of that.

Words of Wisdom from a reTIRED Board Member

- Donna Gilmour -

After six years of learning and debating with my fellow constituents, I find myself in retirement from the Board. I wouldn't have changed a minute of it. It has been an experience beyond what I ever could have imagined, as well as a privilege to serve the licensees in this capacity. I would recommend it to any of you that have the desire to serve the industry and the State of Oregon.

I have learned far more than I contributed, I am certain. I have served with some of the most knowledgeable licensees that the State has to offer, made them my friends, learned from them and contributed, I hope, to the betterment of all tax practitioners.

I leave the Board in good hands with a new director, new staff, and a full board of seven capable members to continue in Oregon's service. Sometimes it was like a rollercoaster ride, up and down, round and round, as goes the world. But you could see the world from the top after the struggle of the climb up and wheeeh—it was always such fun! Give the Board your full support. Keep apprised of the work that they do. And volunteer to help when and where you can.

State Board of Tax Practitioners
3218 Pringle Road SE, Suite 120
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~PLEASE PROVIDE YOUR E-MAIL ADDRESS~

In order for the Board to provide the best customer service possible, please provide the board office with your e-mail address. The Board corresponds by e-mail to keep licensees updated with communications as well as to keep fees down so that those savings can be utilized to benefit licensees.

Send your e-mail address to tax.bd@state.or.us

If you do not have an e-mail address, please notify the Board so that your licensee file is up to date.

Please Note: The Tax Board Bulletin can also be viewed and downloaded from our Web site at: http://www.oregon.gov/OTPB/news/News_Bulletins.shtml

If you have any questions regarding this notification, please contact us at:
Board of Tax Practitioners, 3218 Pringle Rd SE #120, Salem OR 97302
Ph: (503)378-4034 Fax: (503)378-3575 E-mail: tax.bd@state.or.us
Web site: www.oregon.gov/OTPB

MISSION: *The Board of Tax Practitioners works to protect consumers by insuring that Oregon tax professionals are competent and ethical in their professional activities*