

DC/RC WAIVER

RECEIVED
APR 26 2016
STATE OF OREGON
BOARD OF TAX PRACTITIONERS

DESIGNATED/RESIDENT CONSULTANT WAIVER REQUEST APPLICATION

OREGON STATE BOARD OF TAX PRACTITIONERS

Phone: (503) 378-4034 Fax: (503) 585-5797 E-Mail: tax.bd@state.or.us Web Site: www.oregon.gov/OBTP

For Office Use Only

REQUEST FOR: _____
YEARS LICENSED: _____
APPROVE: _____
DATE: _____

OAR 800-025-0040 (6) & (7) Designated Consultants; allows for a temporary waiver of designated consultant (DC) requirements upon approval by the Board. Please refer to this Oregon Administrative Rule for detailed information regarding a request for a DC waiver.
OAR 800-025-0060(2)-(6) Consultant in Residence; allows for a waiver of resident consultant (RC) requirements upon approval by the Board. Please refer to this Oregon Administrative Rule for detailed information regarding a request for a RC waiver.

1 Consultant License # 30539-C PLEASE TYPE OR PRINT CLEARLY

"LEGAL NAME" Last: Gallagher-Smith First: Susan Middle: E

Mailing Address: 132 E Broadway, Suite 211

City: Eugene State: OR Zip Code: 97401 County: Lane

Residence Phone: 541-914-6228 Business Phone: 541-285-6715

Fax: 541-686-1088 *E-Mail: susan@eugenetaxclinic.com

2 DOCUMENTATION OF NEED FOR WAIVER

I am requesting a waiver for: DESIGNATED CONSULTANT RESIDENT CONSULTANT BOTH

Business License Numbers B15053 and B15990

Have you requested a Designated/Resident Consultant waiver before? Yes No

If so, for which time period? open through 4/30/216

Name and address of business you are currently serving as Designated/Resident Consultant for:

Gallagher & Smith Financial Services Inc dba Gallagher Financial Services	132 E Broadway, Suite 211	Eugene	OR	97401
Business Name	Business Address	City	State	Zip Code

Name and address of the additional business you are requesting a the Waiver for:

Eugene Tax Clinic Inc dba Tax Clinic	132 E Broadway, Suite 211	Eugene	OR	97401
Business Name	Business Address	City	State	Zip Code

Please provide a detailed plan on how each business will be supervised and an explanation as to the unusual/extenuating circumstances for the request for waiver: (attach additional pages if needed)

Please grant a waiver of OAR 800-025-0040(5) limiting a licensed tax consultant to being a designated consultant for only one tax preparation business. Per OAR 800-025-0040(6)(a) the Board may approve an application for waiver wherein the LTC has an ownership interest in the tax preparation business. I am the sole shareholder in both tax preparation businesses. Both businesses practice within the same location which will permit me to easily provide the same supervision required per OAR 800-025-0040(2) to each tax practice and its employees. Thank you for your consideration.

What is your financial relationship to the tax preparation business you are requesting the waiver for?
Susan Gallagher-Smith, 30539-C, is the sole shareholder and an active employee of both tax preparation businesses.

BARRETT Shari K * TAX

From: Susan Gallagher-Smith <Susan@gallaghertax.com>
Sent: Tuesday, April 26, 2016 2:24 PM
To: tax.bd@state.or.us
Subject: FW: DC Waiver Request for 2016 - 2017
Attachments: Tax Clinic 2016 TY - DC waiver request 4-26-2016.pdf

To whom it may concern;

Please find a Form DC/RC Waiver attached for your review. I'm requesting a waiver of OAR 800-025-0040(5) limiting LTCs to provide DC support to one business only.

I've mailed Tax Clinic's 2016 Tax Consultant License Renewal Application and Tax Business Registration to the Oregon Board of Tax Practitioners with a copy of this waiver request and payment.

Thank you for your consideration and attention to this matter.

Regards,



Susan Gallagher-Smith
Enrolled Agent, No. 87551
Licensed Tax Consultant, No. 30539C
NTPI Fellow

Tax Clinic
132 E Broadway, Suite 211
Eugene, Oregon 97401
(541) 285-6715 voice
(541) 686-1088 fax



Oregon

Kate Brown, Governor

State Board of Tax Practitioners

3218 Pringle Road SE #120

Salem OR 97302-6308

(503) 378-4034

FAX (503) 585-5797

E-Mail: tax.bd@oregon.gov

Web Site: www.oregon.gov/OBTP

August 25, 2015

Susan E. Gallagher-Smith
Gallagher & Smith Financial Services, Inc.
dba Gallagher Financial Services
132 E Broadway Ste 211
Eugene, Oregon 97401

Dear Ms. Gallagher-Smith:

On July 1, 2015, you submitted a Designated/Resident Consultant Waiver Request Application to the Board requesting a Designated Consultant and Resident Consultant waiver for Eugene Tax Clinic, Inc. dba Tax Clinic, located in Eugene, Oregon.

The Board approved your waiver request at the July 9, 2015 Board meeting. The waiver expires on **April 30, 2016** and it requires you to stop by the Tax Clinic office at least twice a week while the office is open to the public for business.

As this waiver is only temporary, we encourage you to search for a permanent solution. In addition, it is important to note that the Board does not typically grant waiver extensions.

If you have any further questions regarding your request or the Board's decision, please contact me.

Sincerely,

Heather Shepherd
Compliance Specialist
Ph: (503)378-4860
heather.l.shepherd@oregon.gov

MISSION: The Board of Tax Practitioners protects consumers by ensuring that Oregon tax professionals are competent and ethical in their professional activities

FORM

DC/RC WAIVER

RECEIVED

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1 Consultant License # 30539C PLEASE TYPE OR PRINT CLEARLY

"LEGAL NAME" Last: Gallagher-Smith First: Susan Middle: E

Mailing Address: 132 E Broadway, Suite 211

City: Eugene State: OR Zip Code: 97401 County: Lane

Residence Phone: 541-914-6228 Business Phone: 541-349-1969

Fax: 541-686-1088 *E-Mail: susan@gallaghertax.com

2 DOCUMENTATION OF NEED FOR WAIVER

I am requesting a waiver for: DESIGNATED CONSULTANT RESIDENT CONSULTANT BOTH

Business License Numbers B15053 and TBA

Have you requested a Designated/Resident Consultant waiver before? Yes No

If so, for which time period? _____

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Gallagher & Smith Financial Services, Inc DBA Gallagher Financial Services	132 E Broadway Ste 211	Eugene	OR	97401
Business Name	Business Address	City	State	Zip Code

Name and address of the additional business you are requesting a the Waiver for:

Eugene Tax Clinic, Inc DBA Tax Clinic	132 E Broadway Ste 211	Eugene	OR	97401
Business Name	Business Address	City	State	Zip Code

Please provide a detailed plan on how each business will be supervised and an explanation as to the unusual/extenuating circumstances for the request for waiver: (attach additional pages if needed)

While separate entities both businesses will be conducted at the same physical location and with the same reference material available. Both entities have different target audiences and peak seasons. Eugene Tax Clinic, Inc. will ideally have high volume of clients from January through mid February. Gallagher & Smith Financial Services, Inc. typically experiences a high volume of client contact from March through April 15th. Each business is structured to see clients at different times and days of the week.

All employees, including support staff and office managers, are licensed with the Oregon Board of Tax Practitioners. Eugene Tax Clinic, Inc. isn't expected to see clients until January 2016.

What is your financial relationship to the tax preparation business you are requesting the waiver for?
Designated and Resident Consultant is the sole shareholder in each corporation.

ARTICLES OF INCORPORATION



Corporation Division
www.filinginoregon.com

E-FILED
Jul 01, 2015
OREGON SECRETARY OF STATE

REGISTRY NUMBER

112579693

TYPE

DOMESTIC BUSINESS CORPORATION

1. ENTITY NAME

EUGENE TAX CLINIC, INC

2. MAILING ADDRESS

132 E BROADWAY SUITE 211
EUGENE OR 97401 USA

3. NAME & ADDRESS OF REGISTERED AGENT

SUSAN E GALLAGHER-SMITH

132 E BROADWAY SUITE 211
EUGENE OR 97401 USA

4. INCORPORATORS

SUSAN E GALLAGHER-SMITH

132 E BROADWAY SUITE 211
EUGENE OR 97401 USA

5. NUMBER OF SHARES

100

By my signature, I declare as an authorized authority, that this filing has been examined by me and is, to the best of my knowledge and belief, true, correct, and complete. Making false statements in this document is against the law and may be penalized by fines, imprisonment, or both.

By typing my name in the electronic signature field, I am agreeing to conduct business electronically with the State of Oregon. I understand that transactions and/or signatures in records may not be denied legal effect solely because they are conducted, executed, or prepared in electronic form and that if a law requires a record or signature to be in writing, an electronic record or signature satisfies that requirement.

ELECTRONIC SIGNATURE

NAME

SUSAN GALLAGHER-SMITH

TITLE

PRESIDENT

DATE SIGNED

07-01-2015

APPLICATION FOR REGISTRATION



Corporation Division
www.filinginoregon.com

E-FILED
Jul 01, 2015
OREGON SECRETARY OF STATE

REGISTRY NUMBER

112580899

TYPE

ASSUMED BUSINESS NAME

ENTITY NAME

TAX CLINIC

BUSINESS ACTIVITY

TAX PREPARATION AND CONSULTING

PRINCIPAL PLACE OF BUSINESS

132 E BROADWAY SUITE 211
EUGENE OR 97401 USA

NAME & ADDRESS OF AUTHORIZED REPRESENTATIVE

SUSAN E GALLAGHER-SMITH
132 E BROADWAY SUITE 211
EUGENE OR 97401 USA

REGISTRANT/OWNER

EUGENE TAX CLINIC INC

132 E BROADWAY SUITE 211
EUGENE OR 97401 USA

COUNTIES

BAKER, BENTON, CLACKAMAS, CLATSOP, COLUMBIA, COOS, CROOK, CURRY, DESCHUTES, DOUGLAS, GILLIAM, GRANT, HARNEY, HOOD RIVER, JACKSON, JEFFERSON, JOSEPHINE, KLAMATH, LAKE, LANE, LINCOLN, LINN, MALHEUR, MARION, MORROW, MULTNOMAH, POLK, SHERMAN, TILLAMOOK, UMATILLA, UNION, WALLOWA, WASCO, WASHINGTON, WHEELER, YAMHILL