

**STATE BOARD OF TAX PRACTITIONERS
2005-2006 CORRESPONDENCE COURSE APPROVALS**

June 1, 2005 – May 31, 2006

**List is Subject to change* - Courses Listed in Gray are Pending - Last Updated:11/22/05*

COURSE SPONSOR	COURSE TITLES	HOURS
A+ Tax Educators		
April Bradford Barnes 3549 Camino Del Rio S #D San Diego, CA 92108 Phone: (619) 282-6502 Fax: (800) 856-3017 E-Mail: myaccountantsandiego@sbcglobal.net Website: www.aplustaxeducators.com	Course Titles Oregon Continuing Education for Federal Oregon Continuing Education for Federal	Hours 30 15
BISK EDUCATION, INC.	TAXATION COURSES:	
Attn: Valerie Wendt 9417 Princess Palm Ave Tampa , FL 33619 Phone: 1-800-874-7877 Fax: 813-627-9441 or 1-800-345-8273 E-mail: val@bisk.com	Advanced S Corporation Taxation Advanced State & Local Taxation Aud Financial Planning Rprt-1 yr (AFPR, AFPRC) Aud Financial Planning Rprt-2 yr (AFPR, AFPRC) Audio Tax Report - 1 year (ATR, ATRC) Audio Tax Report - 2 year (ATR, ATRC) Basic State & Location Taxation Circular 230 Update Closely-Held and Family Business Construction Contractors: Tax Considerations Corporate Organization & Operations Corp. Reorganization & Divisions CPE Network Tax and A&A (CNA, QNA) (4 per month-11 issues) CPE Network Tax (CNT, QNT) (2 per month-11 issues) Current Developments in International Tax Current Tax Issues in Partnerships & Real Est. Estate, Gift & Trust Tax Update Ethical Dilemmas of Tax Shelters Executive Compensation Experts' Forum for Nonprofit Organizations Family Limited Partnerships Under Attack Federal Estate & Gift Taxation Form 990: A Practical Guide Form 1040: A Practical Guide Form 1041: A Practical Guide Form 1065: A Practical Guide Form 1120: A Practical Guide Form 1120S: A Practical Guide Form 5500: A Practical Guide Guide to Limited Liability Companies Incredible Shrinking Domain of Corp. Stock Individual & Business Planning-Split Dollar Ins Introduction to International Taxation IRS Practice & Procedure – Volume 1 IRS Practice & Procedure – Volume 2 Joint Ventures w/Tax Exempt Entities Marital Deduction Planning Mastering IRC 401(k) Plans Not for Profit Organizations: Tax Consideratns.	16 Non-QAS, 24 CD/Online 12 Non-QAS, 18 CD/Online 12 Non-QAS (1 per month) 24 Non-QAS (1 per month) 12 Non-QAS 24 Non-QAS 8 Non-QAS, 12 CD/Online 1 14 Non-QAS, 21 CD/Online 12 Non-QAS, 18 CD/Online 12 Non-QAS, 18 CD/Online 12 Non-QAS, 18 CD/Online 12 Non-QAS, 18 CD/Online 44 Non-QAS 22 Non-QAS 2 5 1 3 4 Non-QAS, 6 CD/Online 1 4 12 Non-QAS, 18 CD/Online 4 Non-QAS, 6 CD/Online 16 Non-QAS, 24 CD/Online 4 Non-QAS, 6 CD/Online 8 Non-QAS / 12 CD/Online 14 Non-QAS, 21 CD/Online 14 Non-QAS, 21 CD/Online 4 Non-QAS, 6 CD/Online 14 Non-QAS, 21CD/Online 2 1 4 Non-QAS, 6 CD/Online 1 1 2 3 4 Non-QAS, 6 CD/Online 8 Non-QAS, 12 QAS

<p>BISK EDUCATION, INC. (Cont.)</p>	<p>Not for Profit Org: Advanced Topics Overview of Federal Income Taxation Partnership Tax Issues Pass-Through Entities Update Planning for Collectibles Real Estate: Acquisition & Operation Real Estate Taxation: Dispositions Recent Developments in Estate & Gift Taxation Recent Developmtns in State & Local Taxation Recent Developmtns in Taxation of Corporatns Recent Developmtns in Taxation of Individuals S Corporations Tax Experts' Forum, Vol. 1-7 (Total of 7) Tax Incentives for Paying/Saving for College Tax Law Changes 2003 Tax Law Changes 2004 Tax Planning & Asset Protection Using VEBAs Tax Planning for Business Entities Tax Planning for Individuals & Estates Thinking Outside the Partnership Box Transfers to Controlled Corp.: IRC Sect. 351 Tulane Tax Planning Xtra Value Pkg Understanding Pension & Profit Sharing</p> <p>ACCOUNTING & AUDITING COURSES: Accounting for Income Taxes Accounting for Insurance Agencies Accounting for Business Combinations Bisk GAAP Guide Corporate Financial Management How 2 Generate, Project & Report Cash Flows Financial Accounting: Advanced Topics Financial Accounting: Balance Sheet Financial Accounting: Income Statement Forensic Accounting Not for Profit Org: Accounting Considerations Not for Profit Org: Current Developments</p> <p>CONSULTING SERVICES COURSES: Business Valuation Introduction to Litigation Support Services</p>	<p>12 Non-QAS, 18 CD/Online 4 Non-QAS, 6 CD/Online 2 1 3 4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online 3 4 3 2 7 1 hour each 4 Non-QAS, 6 CD/Online 8 Non-QAS, 12 CD/Online 8 Non-QAS, 12 CD/Online 6 Non-QAS, 9 CD/Online 12 Non-QAS, 18 CD/Online 12 Non-QAS, 18 CD/Online 1 3 24 Non-QAS, 36 CD/Online 4 Non-QAS, 6 CD/Online</p> <p>4 4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online 20 Non-QAS, 30 CD/Online 4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online 5 Non-QAS, 8 CD/Online 10 Non-QAS, 15 CD/Online 5 Non-QAS, 8 CD/Online 4 8 Non-QAS, 12 CD/Online 8 Non-QAS, 12 CD/Online</p> <p>4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online</p>
<p>CALIFORNIA TAX INSTITUTE William J McKnight 5281 Laurel View Circle Yorba Linda , CA 92886</p> <p>Phone: 1-800-995-1747 Fax: (714) 777-4267 E-mail: caltaxinstitute@aol.com Website: www.caltaxinstitute.com</p>	<p>COURSE TITLES</p> <p>Individual Tax Fundamentals Preparation Course for EA Exam Corporations/Partnerships Estates, Fiduciary, Gift Taxes</p>	<p>HOURS</p> <p>30 30 15 30</p>
<p>CCH, Inc.</p> <p>Gwen Hefty & Mariela De La Torre 4025 W Peterson Ave Chicago IL 60646</p>	<p>COURSE TITLES</p> <p>1040 Preparation & Planning – 4 modules Aftermath of the Sarbanes-Oxley Act of 2002 Alternative Minimum Tax for Individuals - 0704 Birthday Tax Planning - January 2003 Corporate Income Tax Refresher – 2003 Ed. Corporate Income Tax Refresher – 2004 Ed. Corporate Income Tax Refresher – 2005 Ed.</p>	<p>HOURS</p> <p>32 2 4 4 8 14 14</p>

CCH, Inc. (Cont.) Phone: 773-866-3949 Fax: 773-866-3084 E-mail: delatorrem@cch.com	Depreciation Course – 2004 Edition	6	
	Depreciation Course – 2005 Edition	6	
	Developments in Accounting Methods - May 03	4	
	Federal Tax Audio Advisor (CCH CPE Cred Serv)	4 each (6 per year) = 24	
	Individual Income Tax Refresher - 2004 Edition	22	
	Investment Strategies After New Law-Nov. 03	4	
	KESS Jobs & Growth Tx Rel. Recon. Act of 03	5	
	KESS Job Creation and Wrkr Assist. Act of 02	1	
	KESS on the 2004 Tax Legislation	6	
	New Year Tax Planning	2	
	Pass Through Entities Inc Tx Ref-05 Ed-2 Mds.	22	
	Personal Residence as a Tax Shelter-Mar 03	4	
	Roundup of New Developments for 2004	3	
	Special Tax Rules for Employees of Tax Ex...	2	
	Tax Breaks for Military Personnel – Jan 2004	4	
	Tax Chngs Undr Jbs & Growth Tx Rel R. Act...	4	
	Tax Consids in Strtng & Termng a Bus-Sept 03	4	
	Tax Strategies for Sideline Businesses	4	
	Top Accounting Issues for 2005 – 2 Modules	10	
	Top Auditing Issues for 2005 – 2 Modules	6	
	Top California Tax Issues – 2 Modules	12	
	Top Tax Issues for 2004 Course - 2 Modules	17	
	Top Tax Issues for 2005 Course – 3 Modules	10	
	Vacation Homes and REIT's	2	
	On-line Courses:		
	Accounting Methods	2	
	Accounting for Intangibles (2 nd Edition)	6	
	Alternative Minimum Tax for Individuals	2	
	Altern. Mini. Tax: Possible New Tax Regime	3	
	Amortization Rules	2	
	Business Assets: Nav New Equip Write-off Rs	3	
	CA Tax: Conformity to Federal S Corp Rules	2	
	CA Tax: Crackdown on Abusive Tax Shelters	2	
	CA Tax: Dividends Received Deduction	2	
	CA Tax: Innocent Spouse Relief & Oth. Iss...	2	
	CA Tax: Navigating the New Waters-Edge...	2	
	CA Tax: Net Operating Losses & Net Op. Ls...	2	
	CA Tax: New Rules for Tax Payers	2	
CA Tax: Tax Amnesty	2		
Capital Gains & Losses: Taxation Fundamntls	4		
Capital Gains, Div & Inc Bracks:ImpofRdTxRts	2		
Capitalizing Intangibles: New rules	3		
Charitable Giving Tax Strategies	2		
Corporate Distributions: Taxation Fundamntls	6		
Corp. Inc. Tax Refr Part I: Intro Form 1120 (05)	2		
Corp. Inc. Tx Refr Part II: Form 1120 Inc (05)	3		
Corp. Inc. Tx Refr Part III: Form 1120 Ded (05)	5		
Corp. Inc. Part IV: Frm 1120 Tx & Pymnts (05)	2		
Corp. Inc. Part V: Frm 1120 Est Txs & ... (05)	2		
Corporate Taxation Fundamentals	5		
Depreciation course (2005 Edition)	6		
Divorce & Taxes	7		
Education Tax Incentives: Opps & Strats (05)	2		
Employee Benefit Trends	2		
Estate Planning Strategies	3		
Estate Tax Return Prep I: Admin. Issues	4		
Est Tx Rtrn Prep II: Property of the Decedent I	4		
Est Tx Rtrn Prep III: Property of the Deced II	3		
Est Tx Rtrn Prep IV: Debts of the Deced & ...	4		
Est Tx Rtrn Prep V: Marital Deduction & Charit.	4		
Family Limited Partnerships	3		
Final Regulations of Required Minimum Dist...	2		
Form 1040: Impact of New Developments 2004	2		
Giftng as a Tax Strategy	2		

CCH, Inc. Continued	Health Savings Accounts	3
	Home Office Expenses & Deductions (04 Ed)	5
	Indirect Methods of Reconstructing Income	3
	Individ Inc Tx Refr. Part I: Frm 1040 New 05...	3
	Individ Inc Tx Refr. Part II: Frm 1040 Gross 05	4
	Individ Inc Tx Refr. Part III: Frm 1040 Excl 05	2
	Individ Inc Tx Refr. Part IV: Frm 1040 Adj 05...	3
	Individ Inc Tx Refr. Part V: Frm 1040 Bus 05...	2
	Individ Inc Tx Refr. Part VI:Frm 1040 Itemizd05	4
	Individ Inc Tx Refr. Part VII: Frm 1040 Fig 05...	3
	Individ Inc Tx Refr. Part VIII:Fm 1040 Tx Cs 05	2
	Innocent Spouse Rel: Overview of the Rules...	2
	Invest. Strats. Jobs Growth & Tx Rel. Rec. A...	2
	IRS Audit Process	3
	IRS Wins & Losses in 2004: Impact on Tax P..	2
	KESS 2004 Tax Legislation: Insights & Strats	6
	KESS Financial & Estate Planning: Building...	4
	KESS Financial & Estate Plng for Bus & Prof...	4
	KESS Financial & Estate Plng for Personal Sit.	4
	KESS Financial & Estate Plng: Gen Princip I	8
	KESS Financial & Estate Plng: Gen Princip II	6
	KESS Job Creation & Worker Assistance Act	2
	KESS Jobs & Growth Tx Rel Rec Act 2003...	5
	Military Tax Breaks	2
	Partnership Sales & Distribs: Making sense I	3
	Partnership Sales & Distribs: Making sense II	3
	Partnership & LLC Income Tax Refr. Part I...	5
	Partnership & LLC Income Tax Refr. Part II...	4
	Partnership & LLC Income Tax Refr. Part III...	4
	Partnership Taxation Fundamentals	6
	Personal Residence as a Tax Shelter	2
	Roth IRA's	2
	S Corporation Income Tax Refresher Part I...	3
	S Corporation Income Tax Refresher Part II:...	4
	S Corporation Income Tax Refresher Part III:...	4
	S Corporations (Third Edition)	4
	S Corporations: Formation & Liquidation	2
	Sarbanes-Oxley Aftermath	2
	Special Tax Rules for Disabled Individuals	2
	Strats. for Reduc. the Self-Employ Tx (2 nd Ed.)	4
	Tax Accounting Methods	3
	Tax Accounting Periods	2
	Tax Accounting Inventories	2
	Tax Accounting: Special Rules	2
	Tax Changes Jobs Growth & Tx Rel Rec Act	2
	Tax Considerations in Starting & Termng a Bus	2
	Tax Credits: Business	4
Tax Credits: Personal	4	
Tax-Exempt Organizations:Special Tax Rules..	2	
Tax Legislation:Keeping Track of New & Ph In	4	
Tax Related Birthdays	2	
Tax Shelters & Scams	3	
Tax Shelters: Enforcement a Priority	3	
Technology and Taxes: An Evolving Frontier	3	
Travel and Entertainment: Exps & Dedctns(04)	6	
Vacation Homes and REITS	2	
Writing Off Business Assets: Changing Rules	3	
EAGLE BUS CNTR	COURSE TITLES	HOURS
E Beltz / M J Heiden P.O. Box 1460 Wildomar , CA 92595	Part I: Individuals	16
	Part II: Sole Proprietors & Partnerships	16
	Part III: Corporations & Fiduciaries	16
	Part IV: Retirement Plans & Ethics	16

EAGLE BUS CNTR (Cont.) Phone: 800-943-2392 Fax: 951-678-6566 E-mail: sales@eagold.com	Audio Part I: Individuals Audio Part II: Sole Props & Partnerships Audio Part III: Corporations & Fiduciaries Audio Part IV: Retirement Plans & Ethics 3-Year Prior Q & A – Workbook 3 – Year Prior Q & A – Software EA Prep Course – Gold EA Prep Course – Classic Gold EA Prep Course – Interactive Gold	1 1 1 1 24 24 50 50 50
ERLAND FINANCIAL EDUCATION SERVICES Peggy Erland 25831 S Morgan Road Estacada , Oregon 97023 Phone/Fax: 503-630-7495 E-mail: erlandeducation@aol.com	COURSE TITLES Advanced Markets Annuities Asset Allocation Individ. Retire. & Medicare Sav. Accts. Insuring Long-term Care Introduction to Gift & Estate Tax The Living Trust and Other Probate... Mutual Funds & Individual Securities Personal Insurance Markets Principles of Life Insurance Retirement Plans for the Sml Business	HOURS 15 30 12 15 15 6 5 8 30 12 3
GEAR UP, INC. Stephen G. Ball P.O. Box 61575 Vancouver, WA 98666 Phone: 877-763-1040 Fax: 360-750-7367 E-mail: stephen.ball@thomson.com	COURSE TITLES 1040 Individual Tax Business Entities 1-day Business Entities 2-day 1041 Estates & Trusts Tax Admin Issues of Estates & Trusts Taxation of Farmers & Ranchers	HOURS 16 8 16 8 16 8
GLEIM PUBLICATIONS Sonia Santana PO Box 12848 – Univ. Station Gainesville , FL 32604 Phone: (352) 375-0772 Fax: (352) 331-6754 E-mail: sonia@gleim.com	Paper & Pencil Courses: Gross Income & Exclusions Business Expenses & Losses Investment & Personal Deductions Individual Loss Limits, Tx Calcs & Credits General Business Credit & Bsc Prop Trans Other Property Transactions Partnerships Corporate Formations & Operations Advanced Corporate Topics Accounting Methods & Employ. Taxes Estates, Trusts, Tax-Exmpt Orgs & Wth... Tax Preparer Rules, Process & Procedures On-Line Courses: Individual Tax - Gross Income Individual Tax - Exclusions from Gross Inc Individual Tax - Above the Line Deductions Individual Tax- Business Expenses/Losses	HOURS 10 8 12 10 12 12 12 12 10 10 10 10 12 10 4 4 4 4

GLEIM PUBLICATIONS (Cont.)	Individual Tax - Itemized Deductions Individual Tax- Acctng Meths, Fling Stats... Tax Credits, Alternative Min. Tax, FICA Tax Procedures Property Trans – Bas/Cap Gns & Losses Property Transactions - Installment Sales Corporate - Taxable Income Corporate - Tax Computations Corporate-Distributions, Liquidations & Re. "S" Corporations Partnerships - Formation & Operation Estates,Trusts,Wealth Trans Tx & Ex Orgs On-Line w/specific # of hrs approved: Jobs and Growth Tx Recon. Rel. Act of 03 Payroll Taxes (2004)	4 4 4 4 4 4 4 4 4 4 4 4 2 3
GOLDEN CITY PRO STD Thomas/Peter Yip 2550 W Main St Ste #105 Alhambra , CA 91801 Phone: 626-457-8836 Fax: 626-457-8852 Website: www.goldtax.com	COURSE TITLES Federal Individual Income Tax: Selected Topics Partnerships & Corporations - S Corporations	HOURS 30 30
H & R BLOCK Enterprises, Inc. Jim Hintz 2700 NE Sandy Blvd Portland, Oregon 97232 Phone: 503-239-5075 Fax: 503-239-1003 E-mail: jhintz@hrblock.com <u><i>Baker City Course:</i></u> Contact Information H & R BLOCK Attn: Linda Miller 2745 Broadway Baker City, OR 97814 Phone: 541-523-3282 Fax: 541-523-3460 E-mail: lmiller@hrblock.com	COURSE TITLES Alternative Minimum Tax Amended Returns Business Credits Commercial Fishing Depreciation Employment Tax Ethical Considerations for Tax Profs. Introduction to Business Entities Military Taxpayer <u><i>Baker City Course:</i></u> Everyone’s Tax Return	HOURS 3 3 6 3 6 6 2 12 3 21
IMAGE ONE - See: TaxSmart		
L&M PRODUCTION DESIGN GROUP, INC. “Tax Talk Today”	COURSE TITLES Get Ready for Filing Season 2005 (Part 2) The New Schedule M-3 – Corporate Disclosure & Reconciliation	HOURS 1 hour each course:

<p>Lisbeth Bagnold 5510 Cherokee Av, Ste 200 Alexandria , VA 22312</p> <p>Phone 703-642-6505 Fax: 703-642-6005 E-mail: info@lmpdg.com</p>	<p>How the Bank Secrecy Act Effects You... IRS Office of Prof Responsibility Overview What's New w/the IRS Collection... What You & Your Clients Need to Know About Deferred Comp Tools to Resolve Account Related Issues Disaster Tax Relief Prov. & Form 1099 Upd E-Filing for Large & Midsize Corp Get Ready for Filing Season 2006 (Part 1 – Individuals)</p>	<p>VHS & On-Line</p> <p>Please note: All courses are archived until the end of the month one year after its original viewing date.</p>
<p>PACIFIC NORTHWEST TAX SERVICE</p> <p>Sandee Tharp 13405 NW Cornell Road Portland, OR 97229</p> <p>Phone: (503) 646-5600 Fax: (503) 350-0265</p> <p>E-mail: smtharp2@comcast.net</p>	<p>COURSE TITLE</p> <p>Welcome to Oregon Sales & Other Dispositions of Property Rental Property Depreciation Made Easy Self-Employment Income & Expenses Basics of S Corporations & LLC's Depreciation Made Easy</p>	<p>HOURS</p> <p>4 4 4 4 4 4</p>
<p>POSITIVE SYSTEMS, INC DBA PASSOnline.com</p> <p>PASSOnline.com ATTN: Lynda Denlinger 1550 CR 180 Leander, TX 78641</p> <p>Phone: (512) 260-9433 Phone: (800) 563-4621 Fax: (512) 260-9437</p> <p>E-mail: lynda@passonline.com</p>	<p>COURSE TITLE</p> <p><i>Consulting Courses:</i> Advising Clients about Retirement Issues Basic Bankruptcy for Accountants A Complete Guide to Investing Financial Planning Strategies</p> <p><i>Ethics Courses:</i> Ethics and the Tax Professional Ethics: Friv. Tax Arguments & Scams Ethics & Prof. Responsibility for EA's</p> <p><i>Specialized Knowledge Courses:</i> Basic Financial Acctng. & Reporting Oil...</p> <p><i>Taxation:</i> A Guide to Financial Strategies for Succ... Assets, Income & Cash Assets, Income & Cash (Mini-Course) Alternative Minimum Tax Asset Protection–Tax & Financial Aspects Business Succession & Wealth Trans Tech Controllers & Pract. Business Tax Update Complete Guide to Estate & Gift Taxation Concepts & Mechanics of Exchanges Choice of Entity Choosing the Right Entity & Getting Cash.. Choosing the Right Business Entity & Car, Travel & Entertainment & Home Off... Corporate Tax Planning Dealing with Debt & Interest Defensive Divorce Essential Legal Concepts w/Tax Analysis Estate Planning (Mini Course) Estate Planning: Quick & Easy</p>	<p>HOURS</p> <p>4 8 16 6</p> <p>2 2 2</p> <p>12</p> <p>4 14 2 6 8 4 12 30 12 16 16 2 10 12 12 10 10 2 10</p>

POSITIVE SYSTEMS, INC DBA PASSOnline.com (Cont.)	Estate and Trust Income Taxation Fiduciary Income Taxation Workshop Financial Planning: Investment Strategies Family Tax Planning Family Tax Planning (Mini Course) Fast Track Retirement Planning Fast Track Retirement Planning (Mini) Federal Tax Update and Review Getting Cash Out of Your Business Getting Cash Out of Your Business (Mini) Guide to Federal Corporate & Individ. Tax.. Hiring Independent Contractors Interest & Debt (Mini Course) Individual Income Tax	12 10 24 24 2 10 2 24 16 2 28 16 2 24
PROFESSIONAL EDUCATION SERVICES, LP (PES) Kathy Yates 8303 Sierra College Building #146 Roseville , CA 95661 Phone: 916-791-3675 Fax: 916-791-4099 E-mail: kyates@pescpe.xohost.com Website: www.pescpe.com	COURSE TITLES Alternative Minimum Tax Corporate and Partnership Inc Taxation Estate and Trust Income Taxation Individual Income Tax Income Tax Consids in Financial Planing. Taxation of Pension and Annuity Income Individual Retirement Arrangements Tax Benefits for Education: 529 Plans Car,Travel, Entertain & Home Off Ded... Limited Liability Companies Choice of Entity Like-Kind Exchanges and Other Sales Tax-Exempt Organizations Working with Cafeteria Plans Hiring Independent Contractors Inc Taxes for Churches, Religious Org... Residential Rental Property Preparing Form 990 Small Business Taxation MSSP: Bars and Restaurants MSSP: Business Consultants MSSP: Construction Industry MSSP: NOL's for Individuals MSSP: Shareholder Loans Tax Iss & Consequences Financial Plng Understanding the 2004 Tax Acts	HOURS 6 12 12 24 24 8 8 8 10 10 16 8 24 10 16 12 10 16 16 5 3 7 2 2 20 12
SURGENT & ASSOCIATES Rochelle Fox 237 Lancaster Ave Devon , PA 19333 Phone: 610-688-4477, ext. 25 Fax: 610-688-3977 E-mail: foxr@surgent.com Website: www.surgent.com	COURSE TITLES Fiduciary Inc Tx Rtrns - Form 1041 Wrkshp (1041) Everythg u Need to Know Preping Frm 5500 (5500) Adv Tax Issues 4 Limited Liability Co's & ... (ALLC) Adv Form 1041 Practice Workshop (AP41) S Corporation, Limited Liability & Prtnrshp... (BCPE) Estate Plng Update by Surgent & Assoc (BEUC) Federal Tx Update by Surgent & Assoc (BFTU) Individual Income Tax Update by Surgent... (BITU) Business Tx Update & Plng Ideas 4 Industry (BTII) Compliance & Admin of 401(k), SIMPLEs & (CASC) Comparing & Con the Tx Aspects of S Corps(CCTA) Every CPA Should Know - Elder Care Plng (CECP) The Complete Guide to Fringe Benefits (CGFB) Complete Guide to Liquidation of Bus Ent... (CGLB) Comp Guide 2 Payroll Txs and 1099 Issues (CGPT) Comp Guide 2 Partnerships&Limited Liability(CLLC) Comp Guide 2 Tx Plng Strategies 4 College (CMFA) Everything u Need -Retirement Plan Distrib. (CRPD) Trends in Estate Plng-Sophisticated Applic (CTEP)	HOURS 16 10 10 12 12 10 12 12 12 10 12 8 8 12 12 12 12 12 8 10 16

SURGENT & ASSOCIATES (Cont.)	Complete Guide to Depreciation,...(DASP)	8	
	Avoid Getting Burned in Divorce: Tax Traps (DTTP)	8	
	Advncd Est. Planning & Valuation Issues... (EPVI)	10	
	Evolving S Corp Issues - Advance Planning (ESCI)	10	
	Estate & Bus Sucsn Planning Using Life Ins (ESLI)	10	
	Complete Guide 2 Administration of Trusts...(GATE)	10	
	Fed Estate & Gift Tax Rtns - Frms 706/709... (GIFT)	16	
	Gld Mn of Grt Tax Strats 4 the Real Est Inv (GOLD)	12	
	Individual AMT: Planning Issues & Pitfalls (IAMT)	2	
	Inc Tax, Est Tax & Fin Plng Ideas of 2003 (IEFP)	12	
	All U Need Know IRAs, Roth IRAs, SIMPLEs (IRAS)	20	
	Int Tx Issues 4 Small & Med-Sized Bus... (ITCO)	8	
	Ind Tx Guide 2 Fringe Benefits & Sel Payroll (ITGF)	8	
	Int Tx Issues 4 Individuals: Going Overseas & (ITIO)	10	
	LLC & Partnership Tax Workshop (LPTW)	8	
	Mastering the Fundamentals of Estate Plng (MFEP)	10	
	Neg & Tx Aspects of Buying & Selling a Bus (NTAB)	12	
	Preparing Corp Tax Rtrns 4 New Staff &... (PCTR)	10	
	Preparing Individ Tax Rtrns 4 New Staff &... (PITR)	8	
	Comp Guide 2 Preping Limited Liability Co (PLPS)	16	
	Pst-Mortem Est Plng: Frms 706/1041/1040 (PMEP)	12	
	Preparing Partnership & LLC Federal Rtns (PPTR)	8	
	Preparing S Corp Federal Tax Returns (PSCO)	8	
	Retiremnt Plns 4 Small Emplrys: Dsgn, Plng (RPSE)	8	
	S Corps: A Comprehensive Analysis (SCCA)	8	
	Surgent's Individ Tax Plng Ideas: How to ... (SITP)	12	
	Surgent's Income Tax School (SITS)	16	
	Surgent's S/C Corp & LLC Plng Ideas: How.. (SSCI)	20	
	Social Security & Other Retirement Benefits: (SSRB)	8	
	Statutory Fringe Benefits from A to Z (STFB)	2	
	Surgent's Adv Individ Income Tx Rtrn Issues (STRI)	12	
	Adv Strats & Tactics of Wealth Accumulation(STRP)	8	
	Surgent's 2003 Top Ten Tax Topics (STTT)	8	
	Tax Aspects of Health Benefits 4 Employers (TAHC)	2	
	The Complete Trust Workshop (TCTW)	20	
	1040 Tax Season Survival Guide (TSSG)	8	
	Tax-Deferred Exchanges (TXDE)	2	
	Understanding Traditional IRA's (UNRI)	2	
	Self-Study Web Casts & On-line Courses:		
	Introduction to the Limited Liability Company (ILLC)	2	
	Tax Issues in Formation of the LLC (FLLC)	2	
	Employ & Retire Tx Iss 4 Membs of an LLC (ERTI)	2	
	Liquidation & Termination Issues for LLCs (LTIL)	2	
	Intro 2 S Corporations – Eligibility & Elections (ISEE)	2	
	Calc Tax Basis 4 a Subchapter S Corp (CTSS)	2	
	Gen Oper & Acctng Methods of an S Corp (GOAM)	2	
	Formation Issues of an S Corporation (FISC)	2	
	Tax Benefits for College Education (TBCE)	2	
	Sv 4 Col w/ Coverdell Educ Accts & 529s (SCUS)	2	
	Splitting Inc w/ Family Membs 2 Reduce Tx (SIFM)	2	
	Tax Issues and Planning Using Roth IRA's (ROTH)	2	
	Und the Tax Aspects of SIMPLE IRA's (UTAS)	2	
Tax Aspects of Distributions from an IRA (TADI)	2		
Und the Tax Aspects of Profit Sharing Plans (TPSP)	2		
Using Life Insurance Trusts & Estate Plng (LITP)	2		
Intro 2 the Inc Taxation of Trusts and Estates (ITTE)	2		
How to Settle an Estate – An Overview (HSEO)	2		
Und the Role of Executors and Trustees (RETU)	2		
Tx Aspts of Purchase/Sale of Princ Resid (TASR)	2		
TAX EDUCATORS	COURSE TITLES	HOURS	
James L. Crawford 31869 Herman Road Coburg , OR 97408 Phone: (541) 345-9490 Toll Free: 1-866-755-2853	Alternative Minimum Tax	3	
	Basics	9	
	Asset Basis & Like Kind Exchange	3	
	Depreciation	7	
	Divorce	4	
	Going Into Business	4	
	Income Generally	12	

TAXSMART (Cont.)	Pensions & Annuities	1
	Points	1
	Profit Motive	1
	Qualified Small Business Stock	1
	Qualified Tuition Programs	2
	Required Minimum Distributions	1
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	Roth IRA's	1
	Saver's Credit	2
	Schedule D Issues	1
	Sec 179 Deduction	1
	Sec 457 Deferred Comp. Plans	2
	Self-Employed Retirement Plans	2
	Self-Employment Tax	1
	Statutory Employee	2
	Stock Options – Federal & California	24
	Tax Rtns Made Easy EA Pub 17(K1705EA1)	16
	Tax Rtns Made Easy EA Pub 17(K1705EA2)	24
	Tax Rtns Made Easy EA w/Ethics (K17E05)	1
	Tip Income	2
	Traditional IRA's	1
	Unusual Medical Deductions	1
	Wash Sales	
	<u>On-line Courses:</u>	4
	Ethics In Tax Practice (QAS001)	2
	EA Ethics In Tax Practice (QAS001P)	1
	Meals & Entertainment Expenses (QAS310)	1
	Stock Options: Federal (QAS206F)	3
	Tax Deferred Exchanges (QAS320)	1
	Vacation Home Rental (QAS318)	1
	Travel Expenses (QAS312)	4
	Sale of a Home (QAS208)	3
	Home Mortgage Interest (QAS705)	3
Debt Relief Inc & Insolvent Txpr Ex (QAS209)		

TAX TALK TODAY – See: L&M Productions

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Damon Mayer 2367 State Street Ste #30 Salem , Oregon 97301 Phone: (503) 585-1393 Fax: (503) 585-1859 E-mail: dmayercfp@yahoo.com Website: www.thetaxplanninginstitute.com	Estate & Gift Tax Overview & Plng	12
	Retirement Plan Taxation	8
	Asset Basis	2
	Tax-Exempt 501(c)(3) Basics	2
	Fringe Benefits	3
	Education Tax Benefits & Credits	4
	Business Expense Taxation	4
	Form 1041 - Estate Inc Tax Rtrn	6
	Rental Real Estate	4
	Forms of Business	4
	Mutual Fund Distributions	3
	Stock Options <i>Simplified</i>	4
	Taxation of Investment Products	3
	The Financial Planning Process	3
	Tax Research Basics	3
	Partnerships	6
	Capital Asset Transactions	4
	EA Ethics & Prof Responsibilities	2
	<u>Back to Basics Courses:</u>	
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Oregon Income Tax	5	
Income Types & Taxation	5	

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<p>Universal Accounting Center</p> <p>Roger Knecht 5250 South Commerce Dr Murray, Utah 84107</p> <p>Phone: (801) 265-3777 Fax: (801) 265-3798 E-mail: rknecht@universalaccounting.com</p>	<p>COURSE TITLE</p> <p>The Professional Tax Preparer Program</p>	<p>HOURS</p> <p>48</p>
<p>WCS Publishing</p> <p>Barry Caudill P.O. Box 772 Santa Margarita, CA 93453</p> <p>Phone: (805) 438-4899 Fax: (805) 438-3047</p> <p>Email: webmaster@wcspublishing.com</p>	<p>COURSE TITLES</p> <p>Annuities & Pension Plans 12 Estate Planning 12</p> <p>Courses <i>NOT</i> approved: Life Insurance & Financial Security Life Insurance & Its Applications Auto Insurance Personal & Com. Basics of Homeowners Insurance</p>	<p>HOURS</p>
<p>WESTERN CPE</p> <p>Ken Kempcke 205 Haggerty Ln Ste 210 Bozeman , MT 59715</p> <p>Phone: 1-800-822-4194 Fax: 406-556-0210</p> <p>Web site: www.westerncpe.com</p> <p>E-mail: ken@westerncpe.com</p>	<p>COURSE TITLES</p> <p>(Password required)</p> <p>Mega Tax CD-Rom Library - all 18 Taxation Courses 408</p> <p>On-Line Tax Library - all 18 Taxation Courses 408</p> <p>Individual Taxation Courses: 1040 Workshop 24 Asset, Income & Cash 2 Asset Protection Strategies 24 Basic Legal & Tax Issues for Small Bs 2 Choice of Entity 24</p>	<p>HOURS</p>

WESTERN CPE (Cont.)	Choosing the Right Business Entity 2 Concepts & Mechanics of Exchanges 16 Corporate Tax Planning 16 Critical Legal & Tax Issues 40 Complete Guide to Estate & Gift Tax 40 Effective Planning for Retirement 2 Estate Planning - Quick & Easy 24 Estate Planning Techniques 2 Family Tax Planning 24 Federal Tax Update 24 Fringe Benefits 16 Getting Cash Out of Your Business 2 Interest & Debt 2 Intro to Financial Tax Planning 16 IRS Form 990 Tax Preparation Guide 12 Making the Best of Bad Situations 16 Partnership Taxation 24 Fast Track Retirement Planning 24 Special Real Estate Tax Problems 16 Tax Analysis of Investments Using... 1 Tax Planning for Asset Protection 2 Tax Research on the Internet 16 The Basics of Partnership Taxation 2 The New Era of Estate Planning 2 Travel & Entertainment 24 Using the Internet in Estate Planning 12	
WISE GUIDES Andrew Rosenberg 4833 Darrow Rd Ste 105 Stow , OH 44224-2619 Phone: 1-330-342-4498 Fax: 1-330-342-7343 E-mail: andy@wiseguides.com Web site: www.wiseguides.com	COURSE TITLES 2004 Tax Acts 3 403b Plan Basics 2 Alimony 2 Alternative Minimum Tax – individual 3 Armed Forces Taxation 5 Bankruptcy Tax Guide 4 Basis of Assets 3 Becoming an S Corporation 4 Business Use of Home 3 California Income Tax 4 Charitable Contributions 4 Corporation Deductions 2 Corp, Fiduciaries, Estates & Trusts 8 Corporation Income 2 Corporation Tax & Credits 2 Depreciation Calculations 8 Direct Sellers 4 Disaster Losses 2 Earned Income Credit 2 Electronic Filing 4 Employee Business Expense 2 Estate Tax (Form 1041) 4 Estate Tax Return (Form 706) 8 Examinations, Appeals & Claims 3 Filing Status and Exemptions 3 Filing the 1120s 4 Final Return for Decedent 4 Foreign Tax Credit 4 Fringe Benefits 4 Individual Tax Course 8	HOURS

WISE GUIDES (Cont.)	Individual Retirement Arrangements	4
	Innocent Spouse Relief	2
	Investment Interest Expense	3
	Investment Interest Income	4
	K-1 Reporting Guide	6
	Listed Property	2
	Medical Expenses	2
	Medical/Health Savings Accounts	1
	Miscellaneous Expense	2
	Mortgage Interest	2
	Moving Expense	2
	Mutual Fund Distributions	3
	Net Operating Losses	2
	Offer in Compromise Basics	4
	Passive Activity – Individual	6
	Pensions & Annuities	4
	Roth/Educational IRAs	3
	Rules for Children & Dependents	4
	Sale of Personal Residence	3
	Schedule D	4
	Section 179 Depreciation	2
	Self-Employment Retirement Plan	4
	Small Business Stock	2
	Small Business Tax Course	8
	Special Corporate Issues	2
	Tax Benefits for Higher Education	3
	Tax Fraud – Abusive Trusts	1
Tax Law Evasion Schemes	2	
Tax Tips	1	
Vacation Home	2	
Vol Emplys Bene Assoc (VEBA)	6	

NOTE: Correspondence courses must be approved by the Board and on an active approval list at the time of license renewal in order to be accepted by the Tax Board for continuing education hours.

Remember that COPIES of continuing education certificates must be turned in with renewal applications. (Please retain original certificates for your records).

For renewal of your license in 2005 (Preparer) & 2006 (Consultant) - Continuing Education Hours shall be accrued within the following date ranges:

Preparer – Sept. 1, 2004 thru renewal date (Your license expires 9/30/05 and you will no longer be able to provide services until you have renewed your license. A late fee of \$25 will be assessed after October 15, 2005)

Consultant – May 1, 2005 thru renewal date (Your license expires 5/31/06 and you will no longer be able to provide services until you have renewed your license. A late fee of \$25 will be assessed after June 15, 2006)