

**STATE BOARD OF TAX PRACTITIONERS
2006-2007 CORRESPONDENCE COURSE APPROVALS**

June 1, 2006 – May 31, 2007

List is Subject to change* - **Courses Listed in Gray are Pending - Last Updated:2/2/07*

COURSE SPONSOR	COURSE TITLES	HOURS
<p>A+ Tax Educators</p> <p>April Bradford Barnes 1081 Camino Del Rio S213 San Diego, CA 92108</p> <p>Phone: (619) 282-6502 Fax: (800) 856-3017 E-Mail: myaccountantsandiego@sbcglobal.net Website: www.aplustaxeducators.com</p>	<p>Course Titles</p> <p>Oregon Continuing Education for Federal</p> <p>Oregon Continuing Education for Federal</p>	<p>Hours</p> <p>30</p> <p>15</p>
<p>BISK EDUCATION, INC.</p> <p>Attn: Valerie Wendt 9417 Princess Palm Ave Tampa , FL 33619</p> <p>Phone: 1-800-874-7877</p> <p>Fax: 1-800-345-8273</p> <p>E-mail: info@cpeasy.com</p> <p>Website: www.cpeasy.com</p>	<p>TAXATION COURSES:</p> <p>Advanced State & Local Taxation</p> <p>Aud Financial Planning Rprt-1 yr (AFPR, AFPRC)</p> <p>Aud Financial Planning Rprt-2 yr (AFPR, AFPRC)</p> <p>Audio Tax Report - 1 year (ATR, ATRC)</p> <p>Audio Tax Report - 2 year (ATR, ATRC)</p> <p>Circular 230 Update</p> <p>Closely-Held and Family Business</p> <p>Corporate Mergers & Acquisitions</p> <p>Corporate Organization & Operations</p> <p>Corp. Reorganization & Divisions</p> <p>CPE Network Tax and A&A (CNA, QNA) (4 per month-11 issues)</p> <p>CPE Network Tax (CNT, QNT) (2 per month-11 issues)</p> <p>Estate, Gift & Trust Tax Update</p> <p>Ethical Dilemmas of Tax Shelters</p> <p>Executive Compensation</p> <p>Experts' Forum for Nonprofit Organizations</p> <p>Family Limited Partnerships Under Attack</p> <p>Form 990: A Practical Guide</p> <p>Form 1040: A Practical Guide</p> <p>Form 1041: A Practical Guide</p> <p>Form 1065: A Practical Guide</p> <p>Form 1120: A Practical Guide</p> <p>Form 1120S: A Practical Guide</p> <p>Form 5500: A Practical Guide</p> <p>Incredible Shrinking Domain of Corp. Stock</p> <p>Individual & Business Planning-Split Dollar Ins</p> <p>Introduction to International Taxation</p> <p>IRC 199: Qualified Domestic Production</p> <p>IRS Practice & Procedure – Volume 1</p> <p>IRS Practice & Procedure – Volume 2</p> <p>Joint Ventures w/Tax Exempt Entities</p> <p>Marital Deduction Planning</p> <p>Mastering IRC 401(k) Plans</p> <p>Not for Profit Organizations: Tax Consideratns.</p> <p>Not for Profit Org: Advanced Topics</p> <p>Overview of Federal Income Taxation</p> <p>Partnership Tax Issues</p> <p>Pass-Through Entities Update</p> <p>Planning for Collectibles</p>	<p>12 Non-QAS, 18 CD/Online</p> <p>12 Non-QAS (1 per month)</p> <p>24 Non-QAS (1 per month)</p> <p>12 Non-QAS</p> <p>24 Non-QAS</p> <p>1</p> <p>14 Non-QAS, 21 CD/Online</p> <p>4 Non-QAS, 6 CD/Online</p> <p>6 Non-QAS, 9 CD/Online</p> <p>6 Non-QAS, 9 CD/Online</p> <p>44 Non-QAS</p> <p>22 Non-QAS</p> <p>1</p> <p>3</p> <p>4 Non-QAS, 6 CD/Online</p> <p>1</p> <p>4</p> <p>4 Non-QAS, 6 CD/Online</p> <p>16 Non-QAS, 24 CD/Online</p> <p>4 Non-QAS, 6 CD/Online</p> <p>8 Non-QAS / 12 CD/Online</p> <p>14 Non-QAS, 21 CD/Online</p> <p>14 Non-QAS, 21 CD/Online</p> <p>4 Non-QAS, 6 CD/Online</p> <p>2</p> <p>1</p> <p>4 Non-QAS, 6 CD/Online</p> <p>4 CD/Online</p> <p>1</p> <p>1</p> <p>2</p> <p>3</p> <p>3 Non-QAS, 4 CD/Online</p> <p>8 Non-QAS, 12 QAS</p> <p>12 Non-QAS, 18 CD/Online</p> <p>4 Non-QAS, 6 CD/Online</p> <p>2</p> <p>1</p> <p>3</p>

<p>BISK EDUCATION, INC. (Cont.)</p>	<p>Real Estate: Acquisition & Operation Real Estate Taxation: Dispositions S Corporations Servicing Your Closely-Held Business Clients Tax Experts' Forum, Vol. 1-7 (Total of 7) Tax Experts' Forum, Vol. 8-12 (Total of 5) Tax Incentives for Paying/Saving for College Tax Law Changes 2004 Tax Planning & Asset Protection Using VEBAs Thinking Outside the Partnership Box Transfers to Controlled Corp.: IRC Sect. 351 Understanding Pension & Profit Sharing</p> <p>ACCOUNTING & AUDITING COURSES: Accounting for Income Taxes Accounting for Business Combinations Bisk GAAP Guide; Complete Bisk GAAP Guide; Advanced Topics Bisk GAAP Guide; The Balance Sheet Bisk GAAP Guide; Income Statement Corporate Financial Management How 2 Generate, Project & Report Cash Flows Forensic Accounting Not for Profit Org: Accounting Considerations Not for Profit Org: Current Developments Sarbanes-Oxley: Benefiting from Compliance Sarbanes-Oxley: Beyond the 1st year SOX 404: Emerging Trends & Best Practices SOX 404: Relationship to COBIT Advanced Forensic Accounting Accounting for Stock-Based Compensation Financial Reporting & State Taxation Construction Contractor: Real World Guide... Audits of 401(k) Plans</p> <p>ETHICS COURSES: Ethics in Tax Practice: Florida Ethics in Tax Practice: New York Ethics Standards for California CPA's Ethics Standards for Texas CPA's</p> <p>CONSULTING SERVICES COURSES: Business Valuation Divorce: Legal, Accounting & Tax Consider... Eldercare: Retirement & the Costs of Aging Introduction to Litigation Support Services Lost Profit Damage Calculation</p>	<p>4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online 7 4 Non-QAS, 6 CD/Online 1 hour each 1 hour each 4 Non-QAS, 6 CD/Online 8 Non-QAS, 12 CD/Online 6 Non-QAS, 9 CD/Online 1 3 4 Non-QAS, 6 CD/Online</p> <p>4 4 Non-QAS, 6 CD/Online 20 Non-QAS, 30 CD/Online 5 Non-QAS, 8 CD/Online 10 Non-QAS, 15 CD/Online 5 Non-QAS, 8 CD/Online 4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online 4 8 Non-QAS, 12 CD/Online 8 Non-QAS, 12 CD/Online 4 Non-QAS, 6 CD/Online 2 CD/Online 2 CD/Online 2 CD/Online 4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online 3 Non-QAS, 4 CD/Online 4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online</p> <p>4 CD/Online 4 CD/Online 8 CD/Online 4 CD/Online</p> <p>4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online 4 Non-QAS, 6 CD/Online 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 Phone: 1-800-995-1747 Fax: (714) 777-4267</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. Gwen Hefty & Mariela De La Torre 4025 W Peterson Ave Chicago IL 60646</p>	<p>COURSE TITLES</p> <p>1040 Preparation & Planning – 4 modules 1041 Preparation & Planning Guide (06) 1065 Preparation & Planning Guide (06) 1120S Preparation & Planning Guide (06) 2005 Developments for Individuals – Nov 2005 2005 Dev. For Partnerships, LLCs & S Corps..</p>	<p>HOURS</p> <p>30 8 8 8 2 2</p>

CCH, Inc. (Cont.) Phone: 773-866-3949 Fax: 773-866-3084 E-mail: Marielea.delatorre@wolter skluwer.com	Aftermath of the Sarbanes-Oxley Act of 2002	2	
	Alternative Minimum Tax for Individuals - 0704	4	
	Basic Financial & Estate Plang Docs (05/06)	2	
	Corporate Income Tax Refresher – 2005 Ed.	14	
	Corporate Income Tax Refresher – 2006 Ed.	14	
	Depreciation Course – 2005 Edition	6	
	Depreciation Course – 2006 Edition	6	
	Federal Tax Audio Advisor (CCH CPE Cred Serv)	4 each (6 per year) = 24	
	Health Care Options & Tax Rules that Affect...	2	
	KESS on the 2004 Tax Legislation	6	
	New Bankruptcy Act – July 2005	2	
	New Legislation & Changes Effective in 2006	2	
	New Tax Rules for 2005 – March 2005	2	
	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 Strategies for Sideline Businesses	4	
	Top Accounting Issues for 2005 – 2 Modules	10	
	Top Accounting Issues for 2006 – 2 Modules	8	
	Top Auditing Issues for 2005 – 2 Modules	6	
	Top California Tax Issues – 2 Modules	12	
	Top Federal Tax Issues for 2006 (3 modules)	8	
	Top Multi-state Tax Issues 2006 (2 modules)	8	
	Top Tax Issues for 2005 Course – 3 Modules	10	
	Vacation Homes and REIT's	2	
	On-line Courses:		
	1040 Preparation & Planning Part 1 (06)	3	
	1040 Preparation & Planning Part 2 (06)	4	
	1040 Preparation & Planning Part 3 (06)	3	
	1040 Preparation & Planning Part 4 (06)	4	
	1040 Preparation & Planning Part 5 (06)	4	
	1040 Preparation & Planning Part 6 (06)	5	
	1040 Preparation & Planning Part 7 (06)	3	
	1040 Preparation & Planning Part 8 (06)	4	
	1040 Preparation & Planning Part 9 (06)	2	
	1041 Preparation & Planning 1	7	
	1041 Preparation & Planning 2	4	
	1041 Preparation & Planning 3	2	
	1041 Preparation & Planning 4	1	
1041 Preparation & Planning 5	2		
1065 Preparation & Planning 1	4		
1065 Preparation & Planning 2	3		
1065 Preparation & Planning 3	5		
1065 Preparation & Planning 4	4		
1120S Preparation & Planning 1	5		
1120S Preparation & Planning 2	5		
1120S Preparation & Planning 3	3		
1120S Preparation & Planning 4	3		
Accounting Methods	2		
Accumulated Earnings and Personal Hold..	3		
Alternative Minimum Tax for Individuals	2		
Altern. Mini. Tax: Possible New Tax Regime	3		
Alternative Minimum Tax: Understanding...	2		
Bankruptcy Act of 2005	2		
Business Combinations: GAAP Levels B...	4		
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		
Capital Gains, Div & Inc Bracks:ImpofRdTxRts	2		
Capitalizing Intangibles: New rules	3		
Cars: Expenses and Deductions (05/06)	6		

CCH, Inc. Continued	Charitable Giving Tax Strategies (2 nd Ed)	2
	Circular 230: Staying Compliant	2
	Corp. Inc. Tax Refr Part I: Intro Form 1120 (06)	2
	Corp. Inc. Tx Refr Part II: Form 1120 Inc (06)	3
	Corp. Inc. Tx Refr Part III: Form 1120 Ded (06)	5
	Corp. Inc. Part IV: Frm 1120 Tx & Pymnts (06)	2
	Corp. Inc. Part V: Frm 1120 Est Txs & ... (06)	2
	Corporate Tax Part 1: Formation & Opera..	5
	Corporate Tax Part 2: Distributions	6
	Corporate Tax Part 3: Reorganizations	4
	Deduction for Foreign Dividends Repatri...	3
	Deferred Compensation Developments	3
	Depreciation course (2005 Edition)	6
	Domestic Production Activities Deduction	3
	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
	Financial & Estate Planning Documents	2
	Form 1040: Impact of New Developments 2004	2
	Giftng as a Tax Strategy (2 nd Edition)	2
	Health Savings Accounts	3
	Home Office Expenses & Deductions (05/06)	5
	Indirect Methods of Reconstructing Income	3
	Innocent Spouse Rel: Overview of the Rules...	2
	Invest. Strats. Jobs Growth & Tx Rel. Rec. A...	2
	IRS Audit Process	3
	IRS Tax Enforcement: Crackdown Abuse	2
	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
	Manufacturing Deduction	2
	Military Tax Breaks	2
	New Tax Breaks from Congress: Energy...	3
	New Tax Legislation & Previous Sched...	2
	New Tax Rules for 2005	2
	Partnership, LLC & S Corporation Tax Dev.	2
	Partnership Sales & Distribs: Making sense I	3
	Partnership Sales & Distribs: Making sense II	3
	Partnership Taxation Fundamentals (2 nd Ed)	6
	Personal Residence as a Tax Shelter	2
	Recent Tax Developments (Jan-Feb 2006)	2
	Recent Tax Developments (Jul-Aug 2005)	2
	Recent Tax Developments (Nov-Dec 2005)	2
	Recent Tax Developments (Sep-Oct 2005)	2
	S Corporations (Forth 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 (2 nd Ed.)	3
	Tax Accounting Periods (2 nd Ed.)	2
	Tax Accounting Inventories (2 nd Ed.)	2

Client Whys, Inc. (Cont.)	Insurance & Estate Planning	2
	Investment Interest	1
	IRS Collection Workshop	3
	Kiddie Tax	1
	Krusemarks Tax Returns Made Easy	24
	Krusemarks Tax Returns Made Easy	16
	Listed Property Rules	1
	Military Issues	2
	Moving Expenses	1
	Net Operating Loss	2
	Offer In Compromise	1
	Pension Start-Up Cost Credit	1
	Pensions & Annuities	2
	Points	1
	Profit Motive	1
	Qualified Small Business Stock	1
	Qualified Personal Residence Trust	1
	Qualified Tuition Programs	1
	Required Minimum Distributions	2
	Rollovers	1
	Roth IRA's	1
	Saver's Credit	1
	Schedule D Issues	2
	Sec 179 Deduction	1
	Sec 457 Deferred Comp. Plans	1
	Self-Employed Retirement Plans	2
	Self-Employment Tax	2
	Statutory Employee	1
	Stock Options – Federal & California	2
	Tip Income	1
	Traditional IRA's	2
	Unusual Medical Deductions	1
Wash Sales	1	
	<u>On-line Courses:</u>	
	Ethics In Tax Practice	4
	EA Ethics In Tax Practice	2
	Meals & Entertainment Expenses	1
	Stock Options: Federal	1
	Tax Deferred Exchanges	3
	Vacation Home Rental	1
	Travel Expenses	1
	Sale of a Home	4
	Home Mortgage Interest	3
	Debt Relief Inc & Insolvent Taxpayer Ex	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
	Audio Part I: Individuals	1
	Audio Part II: Sole Props & Partnerships	1
	Audio Part III:Corporations&Fiduciaries	1
	Audio Part IV:Retirement Plans&Ethics	1
	3–Year Prior Q & A – Workbook	24
	3 – Year Prior Q & A – Software	24
	EA Prep Course – Gold	50
	EA Prep Course – Classic Gold	50
	EA Prep Course – Interactive Gold	50
Phone: 951-678-9753 Fax: 951-678-6566 E-mail: sales@eagold.com		

ERLAND FINANCIAL EDUCATION SERVICES	COURSE TITLES	HOURS
Peggy Erland 25831 S Morgan Road Estacada , OR 97023 Phone/Fax: 503-630-7425 OR 888-617-8008 E-mail: erlandeducation@aol.com	Advanced Markets	15
	Annuities	30
	Asset Allocation	12
	Individ. Retire. & Medicare Sav. Accts.	15
	Insuring Long-term Care	15
	Introduction to Gift & Estate Tax	6
	The Living Trust and Other Probate...	5
	Mutual Funds & Individual Securities	8
	Personal Insurance Markets	30
	Principles of Life Insurance	12
	Retirement Plans for the Sml Business	3

GEAR UP – See: Thompson Professional & Regulatory, Inc.

GLEIM PUBLICATIONS	Paper & Pencil Courses:	HOURS
Martha Willis PO Box 12848 – Univ. Station Gainesville , FL 32604 Phone: 1-800-874-5346 Fax: (352) 375-6940 E-mail: martha@gleim.com	Gross Income & Exclusions	10
	Business Expenses & Losses	8
	Investment & Personal Deductions Individual	12
	Loss Limits, Tx Calcs & Credits	10
	General Business Credit & Bsc Prop Trans	12
	Other Property Transactions	12
	Partnerships	12
	Corporate Formations & Operations	10
	Advanced Corporate Topics	10
	Accounting Methods & Employ. Taxes	10
	Estates, Trusts, Tax-Exmpt Orgs & With...	12
	Tax Preparer Rules, Process & Proced.	10
	On-Line Courses (2005):	
	Property Trans – Bas/Cap Gns & Losses	4
	Property Transactions - Installment Sales	4
	Tax-Corporate-Distribs., Liquids. & Re.	4
	Tax-Corporate-S Corp Form & Operation	4
	Tax-Corporate-Tax Computations	4
	Tax-Corporate-Taxable Income	4
	Tax-Individual-Above the Line Deductions	4
	Tax-Individual-Acctng Meths, Fling Stats...	4
	Tax-Individual-Business Expenses/Losses	4
	Tax-Individual-Exclusions from Gross Inc	4
	Tax-Individual-Gross Income	4
	Tax-Individual-Itemized Deductions	4
	Tax-Partnerships-Formation & Operation	4
	Tax-Credits, Alternative Min. Tax, FICA	4
	Tax-Estates,Trusts,Wealth Trns & Ex Orgs	4
	Tax-Procedures	4
	On-Line w/specific # of hrs approved:	
	Tax-Jobs & Growth Tx Rel. Recon. Act 03	2
	Tax-Payroll (2005)	3

GOLDEN CITY PRO STD	COURSE TITLES	HOURS
Thomas/Peter Yip 2550 W Main St Ste #105 Alhambra , CA 91801 Phone: 626-457-8836 Fax: 626-457-8852 E-mail: order@goldtax.com Website: www.goldtax.com	Federal Individual Income Tax: Selected Topics	30
	Partnerships & Corporations - Including: S Corporations	30

<p>H & R BLOCK Enterprises, Inc.</p> <p>Jim Hintz 2700 NE Sandy Blvd Portland, Oregon 97232</p> <p>Phone: 503-239-5075 Fax: 503-239-1003</p> <p>E-mail: jhintz@hrblock.com</p>	<p>COURSE TITLES</p> <p>Alternative Minimum Tax Amended Returns Business Credits Commercial Fishing Depreciation Employee Business Expenses Employment Tax Ethical Considerations for Tax Profs. Hurricane Katrina Tax Relief Introduction to Business Entities Military Taxpayer Tax Planning</p>	<p>HOURS</p> <p>3 3 6 3 6 12 6 2 3 12 3 6</p>
<p>L&M PRODUCTION DESIGN GROUP, INC. "Tax Talk Today"</p> <p>Lisbeth Bagnold 5510 Cherokee Av, Ste 200 Alexandria, VA 22312</p> <p>Phone 703-642-6505 Fax: 703-642-6005 E-mail: sterling@lmpdg.com</p>	<p>Course Titles</p> <ol style="list-style-type: none"> 1. Form 1099 Information Reporting 2. Get Ready for Filing Season 06 / Part 1 3. Get Ready for Filing Season 06 / Part 2 4. Get Ready for Filing Season 06 / Part 3 5. Political Intervention: Do's & Don't's... 6. International Issues & US Taxpayers 7. Why Fix Mistakes in Retirement Plans... 8. E-Filing for Large & Midsize Corporations 9. Bankruptcy Abuse Prevention & Consum... 10. Collection & Examination Compliance... 11. Employment Taxes: Getting Ready 4 yr... 12. Electronic IRS 13. Get Ready for Filing Season 2007 Part 1 	<p>HOURS</p> <p>1 hour each course: VHS & On-Line</p> <p><i>Please note:</i> All courses are archived until the end of the month one year after its original viewing date.</p>
<p>National Society of Tax Professionals (NSTP)</p> <p>Paul LaMonaca 10818 NE Coxley Dr Ste A Vancouver, WA 98662</p> <p>Phone: 1-800-367-8130 (703) 536-6008</p> <p>Fax: (360) 695-7115 E-mail: taxes@nstp.org</p>	<p>COURSE TITLE</p> <p>2005-2006 Federal Tax Update & Review Course</p>	<p>HOURS</p> <p>8</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 E-mail: smtharp2@comcast.net</p>	<p>COURSE TITLE</p> <p>Depreciation Made Easy Form 4797 & Sale of Assets Rental Income Passive Activities Self-Employment Income & Exp. Welcome to Oregon</p>	<p>HOURS</p> <p>4 4 4 4 6</p>

POSITIVE SYSTEMS, INC DBA PASSOnline.com	COURSE TITLE	HOURS
PASSOnline.com ATTN: Lynda Denlinger 1550 CR 180 Leander, TX 78641	<i>Consulting Courses:</i> A Complete Guide to Investing Basic Bankruptcy for Accountants Financial Planning Strategies Individual Retirement Arrangements Proven PFP Techniques	16 8 6 8 6
Phone: (512) 260-9433	<i>Ethics Courses:</i> Ethics and the Tax Professional Ethics: Friv. Tax Arguments & Scams Ethics & Prof. Responsibility for EA's	2 2 2
Fax: (512) 260-9437	<i>Specialized Knowledge Courses:</i> Basic Financial Acctng. & Reporting Oil...	12
E-mail: sales@passonline.com	<i>Taxation:</i> 1040 Workshop A Guide to Financial Strategies for Succ... A Guide to Tax Resolution: Solving IRS... Accountant's Guide to Employee Spons... An Accountant's Guide to Trusts Assets, Income & Cash Assets, Income & Cash (Mini-Course) Alternative Minimum Tax Asset Protection–Tax & Financial Aspects Business Succession & Wealth Trans Tech Car, Travel & Entertainment & Home Off... Complete Guide to Estate & Gift Taxation Concepts & Mechanics of Exchanges Controllers & Pract. Business Tax Update Choice of Entity Choosing the Right Entity & Getting Cash.. Choosing the Right Business Entity (mini) Corporate Tax Planning Dealing with Debt & Interest Defensive Divorce Essential Legal Concepts w/Tax Analysis Estate Planning (Mini Course) Estate Planning: Quick & Easy Estate and Trust Income Taxation Family Tax Planning Family Tax Planning (Mini Course) Fast Track Retirement Planning Fast Track Retirement Planning (Mini) Federal Tax Update and Review Fiduciary Income Taxation Workshop Financial Planning: Investment Strategies Getting Cash Out of Your Business Getting Cash Out of Your Business (Mini) Guide to Federal Corporate & Individ. Tax.. Hiring Independent Contractors Individual Income Tax Interest & Debt (Mini Course) Like-Kind Exchanges & Other Sales Limited Liability Companies Making the best of a bad sit: Personal... Making the best of bad sit: (mini course) OCBOA: Cash & Income Tax Basis Report Online Investing:Evaluating Investment Alt Partnership Taxation Partnership Taxation (mini course) Passive Losses Plan Your Estate	28 4 7 8 16 14 2 6 8 4 10 30 12 12 16 16 2 12 12 10 10 2 10 12 24 2 10 2 24 10 24 16 2 28 16 24 8 10 16 2 8 10 16 10 16 2 8 10 16 10 16 2 12 14

POSITIVE SYSTEMS, INC DBA PASSOnline.com (Cont.)	Residential Rental Property Small Business Taxation Social Security & Medicare: Survey of B... Special Problems in Real Estate Taxation Tax & Financial Aspect of Life Insurance... Tax & Financial Planning for Retirement Tax Analysis of Invest Usng Internet (mini) Tax Benefits for Educ: Including 529 Plans Tax Reduction Plans for Medical Expenses Taxation of Pension & Annuity Income Today's Cafeteria Plan Top Ten Individual Tax Planning Issues... Travel, Entertainment & Auto Rules The 75% Tax Trap The Ultimate Guide to Retirement Planning Understanding Estate & Gift Taxation Understanding the 2004 Tax Acts U.S. Tax Shelter Industry Using the Internet in Estate Planning	10 16 8 12 4 14 2 8 4 8 10 10 12 1 30 12 14 8 6
PROFESSIONAL EDUCATION SERVICES, LP (PES) Kathy Yates 8303 Sierra College Building #146 Roseville , CA 95661 Phone: 1-800-990-2731 916-791-3675 Fax: 916-791-4099 E-mail: <u>kyates@pescpe.xohost.com</u> Website: <u>www.pescpe.com</u>	COURSE TITLES Alternative Minimum Tax Corporate and Partnership Inc Taxation Estate and Trust Income Taxation Ethics & Professional Responsibility EAs 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 2 24 24 8 8 8 10 10 16 8 24 10 16 12 10 16 16 5 3 7 2 2 20 12
SURGENT MCCOY, INC. Rochelle Fox 237 Lancaster Ave Devon , PA 19333 Phone: 610-688-4477, ext. 25 Fax: 610-688-3977 E-mail: <u>foxr@cpenow.com</u> Website: <u>www.surgent.com</u>	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)	HOURS 16 10 10 12 12 10 12 12 10 12 12 10 12 8 8 12 12 12

SURGENT MCCOY, INC. (Cont.)	Comp Guide 2 Partnerships&Limited Liability(CLLC)	12	
	Comp Guide 2 Tx Plng Strategies 4 College (CMFA)	8	
	Everything u Need -Retirement Plan Distrib. (CRPD)	10	
	Trends in Estate Plng-Sophisticated Applic (CTEP)	16	
	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 Sucs 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 Tax 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	
	Tax Workshop on the New Manufacturers'...(MANU)	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	
	Critical Tax Planning Strategies & Issues...(PRVH)	8	
	Preparing S Corp Federal Tax Returns (PSCO)	8	
	Retiremnt Plns 4 Small Emplrs: Dsgn, Plng (RPSE)	8	
	S Corps: A Comprehensive Analysis (SCCA)	8	
	Guide to Tax Research: Doing it Smarter...(SGTR)	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 Mem 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 Mem 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) 915-4915 Toll Free: 1-866-755-2853 Fax: 1-866-755-2853 E-mail: tax-ed@tax-educators.com Website: http://tax-educators.com	Alternative Minimum Tax	3
	Basics	9
	Basis of Assets & Like Kind Exchange	3
	C Corporations	6
	Depreciation	7
	Divorce	4
	Farm Income & Expenses	9
	Going Into Business	4
	Income Generally	12
	Information Returns	6
	Installment Sales	4
	IRAs	15
	Itemized/Standard Deductions	12
	LLC & LLP	3
	Non-Payroll Taxes	5
	Oregon	16
	Partnerships	6
Passive Activities	5	
Payroll Taxes	9	
S Corporations	8	
Sole Proprietor	13	

TAX TALK TODAY – See: L&M Productions

THE TAX PLANNING INSTITUTE, LLC	COURSE TITLES	HOURS
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	2004/2005 Tax Updates	3
	Alternative Minimum Tax	2
	Asset Basis	2
	Business Expense Taxation	4
	Capital Asset Transactions	4
	EA Ethics & Prof Responsibilities	2
	Education Tax Benefits & Credits	4
	Estate & Gift Tax Overview & Plng	12
	Form 1041 - Estate Inc Tax Rtrn	6
	Forms of Business	4
	Foundations of Estate Planning	5
	Fringe Benefits	3
	Mutual Fund Distributions	3
	Partnerships	6
	Rental Real Estate	4
	Retirement Plan Taxation	8
	S-Corporations–From Open 2 Close	5
	Sale of a Farming Business...	2
	Starting a Business-Step by Step...	3
	Stock Options <i>Simplified</i>	4
	Tax-Exempt 501(c)(3) Basics	2
	Tax Research Basics	3
	Taxation of Investment Products	3
	The Financial Planning Process	3
	Tracking Business Entity Basis	3
<i>Back to Basics Courses:</i>		
Filing Info, Exmptns & Stndrd Ded	3	
Oregon Income Tax	5	
Income Types & Taxation	5	

<p>TEC INSTITUTE OF OREGON, LLC</p> <p>Teresa Hector 905 W. 8th Street Medford, Oregon 97501</p> <p>Phone: (541) 774-4201</p> <p>Fax: (541) 774-4202</p> <p>E-mail: tjhector@juno.com</p>	<p>COURSE TITLES</p> <p><i>Basic Income Tax Course Units:</i></p> <p>Get Started</p> <p>Income</p> <p>Itemized Deductions</p> <p>Retirement</p> <p>Capital Assets</p> <p>Business Issues</p> <p>Tax & Penalty Issues</p> <p>Credits</p> <p>Oregon Law</p>	<p>HOURS</p> <p>10</p> <p>9</p> <p>12</p> <p>5</p> <p>6</p> <p>12</p> <p>3</p> <p>11</p> <p>10</p>
<p>THOMAS TAX SEMINARS</p> <p>Susan Merz 1523 Amanda Place Santa Rosa , CA 95403</p> <p>Phone: (800) 638-3783 Fax: (707) 579-2122</p> <p>E-mail: info@thomastaxseminars.com</p> <p>Website: www.thomastaxseminars.com</p>	<p>COURSE TITLES</p> <p>Basis of Assets – An Overview</p> <p>Ethics & Tax Prof Responsibilities</p> <p>Tax Treatment of a Qualifying Child</p> <p>Tax Treatment of Casualties, Disas...</p> <p>Tax Treatment of Corporations</p> <p>Tax Treatment of Employee Inc & Exp</p> <p>Tax Trtmnt of Estates, Gifts & Trusts</p> <p>Tax Treatment of Investment Interest</p> <p>Tax Treatment of Partnerships</p> <p>Tax Trtmnt of Passive Act/Rntl Inc.</p> <p>Tax Treatment of Retirement Plans</p> <p>Tax Treatment of S Corporations</p>	<p>HOURS</p> <p>5</p> <p>2</p> <p>3</p> <p>2</p> <p>4</p> <p>2</p> <p>3</p> <p>2</p> <p>3</p> <p>2</p> <p>2</p> <p>3</p>
<p>THOMPSON PROFESSIONAL & REGULATORY, INC. DBA – PPC DBA – GEAR UP INC.</p> <p>Heather Lumpkin P.O. Box 966 Fort Worth, Texas 76101</p> <p>Phone: (817) 252-4253 Fax: (817) 252-4008</p> <p>E-mail: heather.lumpkin@thomson.com</p>	<p>COURSE TITLES</p> <p>Gear-up's 1040 Individual Tax</p> <p>Gear-up's 1041 – 1 day</p>	<p>HOURS</p> <p>20</p> <p>10</p>
<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</p> <p>E-mail: rknecht@universalaccounting.com</p>	<p>COURSE TITLE</p> <p>The Professional Tax Preparer Program</p>	<p>HOURS</p> <p>88</p>

WESTERN CPE	COURSE TITLES (Password required)	HOURS
Ken Kempcke 205 Haggerty Ln Ste 210 Bozeman , MT 59715	Mega Tax CD-Rom Library - all 20 Tax Courses	448
Phone: 1-800-822-4194 Fax: 406-556-0210	On-Line Tax Library - all 20 Tax Courses	448
Web site: www.westerncpe.com	Individual Taxation Courses:	
E-mail: ken@westerncpe.com	1040 In-Depth 2005/2006	24
	2005/2006 Federal Tax Changes	2
	2005/2006 Federal Tax Update	24
	2005/2006 Federal Tax Update DVD	16
	A Guide to Tax Resolution: Solving...	12
	Asset Protection Strategies	24
	Choice of Entity	24
	Complete Guide to Depreciation, A...	20
	Concepts & Mechanics of Exchanges	16
	Corporate Tax Planning	16
	Critical Legal & Tax Issues for Acctnts	40
	Complete Guide to Estate & Gift Tax	40
	Education Deductions & Credits	1
	Estate Planning - Quick & Easy	24
	Estate Planning: Understanding Gif...	8
	Estate Tax Planning for the Elderly	1
	Family Tax Planning	24
	Form 1040	1
	Fringe Benefits	16
	Hot Topics in Estate Planning	4
	Intro to Financial Tax Planning	16
	IRS Form 990 Tax Preparation Guide	12
	IRS Form 990 Tax Prep for Nonprofits	12
	Itemized Deductions	1
	Like-Kind Exchanges	4
	Making the Best of Bad Situations	16
	Medical Expenses & Small Business	1
	Partnership Taxation	24
	Regs on Retirement Plan Distributions	2
	Retirement Planning (Fast Track)	24
	Retirement Plans	2
	Sale of Principle Residence:The \$MFJ	2
	Schedule C from A to Z	8
	Small Business Taxation	24
	Special Real Estate Tax Problems	16
	Tax Considerations for Trusts	1
	Tax Planning & Compliance Ex Org...	32
	Tax Research: Fast & Free Internet	16
	Taxation Individual Retirement Accts	40
	Taxation of Real Estate Transactions	30
	The Acronyms of Estate Planning	4
	The Basic Trust Course	4
	The Purch & Oper of Passive Activity	2
	Travel & Entertainment	24
	Understanding Estate Documents	4

WISE GUIDES	COURSE TITLES	HOURS
	1040 Tax Course	8
	403b Plan Basics	2
Andrew Rosenberg	Alimony	2
4833 Darrow Rd Ste 105	Alternative Minimum Tax – individual	3
Stow , OH 44224-2619	Armed Forces Taxation	5
	Basis of Assets	3
	Becoming an S Corporation	4
Phone: 1-330-342-4498	Business Use of Home	3
Fax: 1-330-342-7343	California Income Tax	4
E-mail:	Charitable Contributions	4
andy@wiseguides.com	Corporation Deductions	2
Web site:	Corporation, Estates & Gift Tax	6
www.wiseguides.com	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 the Decedent	4
	Foreign Tax Credit	4
	Fringe Benefits	4
	Health Savings Accounts	1
	Individual Retirement Arrangements	4
	Investment Interest Expense	3
	Investment Interest Income	4
	K-1 Reporting Guide	6
	Listed Property	2
	Medical Expenses	2
	Miscellaneous Expense	2
	Mortgage Interest	2
	Moving Expense	2
	Mutual Fund Distributions	3
	Net Operating Losses	2
	Passive Activity – Individual	6
	Pensions & Annuities	4
	Roth 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
	Sole Proprietors & Partnerships	8
	Special Corporate Issues	2
	Tax Benefits for Higher Education	3
	Tax Fraud – Abusive Trusts	1
	Tax Law Evasion Schemes	1
	Tax Tips	1
	Vacation Home	2

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 2006 (Preparer) & 2007 (Consultant) - Continuing Education Hours shall be accrued within the following date ranges:

Preparer – Sept. 1, 2005 thru renewal date (Your license expires 9/30/06 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 October 15, 2006)

Consultant – May 1, 2006 thru renewal date (Your license expires 5/31/07 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, 2007)