

**STATE BOARD OF TAX PRACTITIONERS  
2009-2010 CORRESPONDENCE COURSE APPROVALS**

**June 1, 2009 – May 31, 2010**

**\*List is Subject to change\* - Last Updated: 10/01/2009**

**Courses listed in GRAY are pending / Sponsors listed in GRAY have not responded**

~~~Please refer to last page for important information re: changes & updates~~~

| <b>COURSE SPONSOR</b>                                                                                                                                                                                                                                                                                                                                                                    | <b>COURSE TITLES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>HOURS</b>                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A+ Tax Educators</b><br><br>April Bradford Barnes<br>1081 Camino Del Rio<br>South #213<br>San Diego, CA 92108<br><br>Phone: (619) 282-6502<br>Fax: (619) 374-2902<br>E-Mail:<br><a href="mailto:april@aplustaxeducators.com">april@aplustaxeducators.com</a><br>Website:<br><a href="http://www.aplustaxeducators.com">www.aplustaxeducators.com</a>                                  | <b>COURSE TITLES</b><br><br>Oregon Continuing Education for Federal<br><br>Oregon Continuing Education for Federal<br><br>Introduction to C & S Corporations<br><br>2009 Federal Stimulus Tax Course                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>HOURS</b><br><br>30<br><br>15<br><br>20<br><br>10                                                                                                                                                                                                                                                           |
| <b>AARDVARK TAX ON-LINE CONTINUING EDUCATION SERVICES</b><br><br>Attn: Sean Kenefick<br>PO Box 602031<br>San Diego, CA 92160-2031<br><br>Phone: (888) 294-1525<br>(619) 955-6998<br><br>Website:<br><a href="http://www.aardvarktax.com/oregon">http://www.aardvarktax.com/oregon</a><br>E-mail:<br><a href="mailto:customerservice@aardvarktax.com">customerservice@aardvarktax.com</a> | <b>COURSE TITLES</b><br><br>Federal Tax Course<br><br>Federal Tax Course                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>HOURS</b><br><br>30<br><br>15                                                                                                                                                                                                                                                                               |
| <b>BISK EDUCATION, INC.</b><br><br>Attn: Valerie Wendt<br>9417 Princess Palm Ave<br>Tampa , FL 33619<br><br>Phone: 1-800-874-7877<br>ext. 4328<br><br>Fax: 1-800-345-8273<br><br>E-mail: <a href="mailto:info@cpeasy.com">info@cpeasy.com</a><br><br>Website:<br><a href="http://www.cpeasy.com">www.cpeasy.com</a>                                                                      | <b>COURSE TITLES</b><br><br><b>TAXATION COURSES:</b><br><br>Acquisitions of and by S Corporations<br>Aud Financial Planning Rprt-1 yr (AFPR, AFPRC)<br>Aud Financial Planning Rprt-2 yr (AFPR, AFPRC)<br>Audio Tax Report - 1 year (ATR, ATRC)<br>Audio Tax Report - 2 year (ATR, ATRC)<br>Corporate Organization & Operations<br>Corp. Reorganization & Divisions<br>CPE Network Tax and A&A (CNA, QNA)<br>(4 per month-11 issues)<br>CPE Network Tax (CNT, QNT)<br>(2 per month-11 issues)<br>Disaster Tax Recovery and Planning<br>Economic Stimulus Act of 2008<br>Entity Conversions<br>Ethical Dilemmas of Tax Shelters<br>Executive Compensation | <b>HOURS</b><br><br>1 online<br>12 Non-QAS (1 per month)<br>24 Non-QAS (1 per month)<br>12 Non-QAS (1 per month)<br>24 Non-QAS (1 per month)<br>6 Non-QAS, 9 CD/Online<br>6 Non-QAS, 9 CD/Online<br>44 Non-QAS<br><br>22 Non-QAS<br><br>1 Online<br>1 Online<br>1 Online<br>3 Online<br>4 Non-QAS, 6 CD/Online |

| <b>BISK EDUCATION, INC.<br/>(Cont.)</b> | <b>COURSE TITLES</b>                            | <b>HOURS</b>             |
|-----------------------------------------|-------------------------------------------------|--------------------------|
|                                         | Federal Estate & Gift Taxation                  | 4 Non-QAS, 6CD/Online    |
|                                         | Final & Proposed Reg. Update – Circ. 230        | 1 Online                 |
|                                         | Form 990: A Practical Guide                     | 4 Non-QAS, 6 CD/Online   |
|                                         | Form 1040: A Practical Guide                    | 16 Non-QAS, 24 CD/Online |
|                                         | Form 1040: Adjustments to Income                | 3 Online                 |
|                                         | Form 1040: Basic Principles                     | 2 Online                 |
|                                         | Form 1040: Business Income                      | 4 Online                 |
|                                         | Form 1040: Deductions from Adjust. Gross Inc.   | 2 Online                 |
|                                         | Form 1040: Extended Returns, Amended Ret.       | 1 Online                 |
|                                         | Form 1040: Gains and Losses                     | 4 Online                 |
|                                         | Form 1040: Gross Income                         | 4 Online                 |
|                                         | Form 1040: Income Tax Computation               | 1 Online                 |
|                                         | Form 1040: Other Income                         | 2 Online                 |
|                                         | Form 1040: Other Taxes                          | 1 Online                 |
|                                         | Form 1040: Penalties                            | 2 Online                 |
|                                         | Form 1040: Rental & Pass Through Income         | 2 Online                 |
|                                         | Form 1040: Tax Credits                          | 2 Online                 |
|                                         | Form 1040: Tax Payments                         | 1 Online                 |
|                                         | Form 1120: A Practical Guide                    | 14 Non-QAS, 21 CD/Online |
|                                         | Form 1120S: A Practical Guide                   | 14 Non-QAS, 21 CD/Online |
|                                         | Form 1120S: General Considerations              | 2 Online                 |
|                                         | Form 1065: A Practical Guide                    | 8 Non-QAS / 12 CD/Online |
|                                         | Hot Topics in Like-Kind Exchanges               | 1 Online                 |
|                                         | Income Tax Issues in Estate Planning            | 3 Online                 |
|                                         | Incredible Shrinking Domain of Corp. Stock      | 2                        |
|                                         | Introduction to Partnerships/LLC's              | 4 Non-QAS, 6 CD/Online   |
|                                         | IRC 199: Qualified Domestic Production          | 4 CD/Online              |
|                                         | IRS Issues Guidance on New Preparer Penalty     | 1 Online                 |
|                                         | IRS Practice & Procedure – Volume 1             | 1                        |
|                                         | IRS Practice & Procedure – Volume 2             | 1                        |
|                                         | IRS Settlement Guidelines on Discounts FLP's    | 1 Online                 |
|                                         | Joint Ventures w/Tax Exempt Entities            | 2                        |
|                                         | Marital Deduction Planning                      | 3                        |
|                                         | Mastering IRC 401(k) Plans                      | 3 Non-QAS, 4 CD/Online   |
|                                         | Non-charitable Exempt Organizations             | 4 Non-QAS, 6 CD/Online   |
|                                         | Not for Profit Organizations: Tax Consideratns. | 8 Non-QAS, 12 QAS        |
|                                         | Not for Profit Org: Advanced Topics             | 12 Non-QAS, 18 CD/Online |
|                                         | Overview of Federal Income Taxation             | 4 Non-QAS, 6 CD/Online   |
|                                         | Overview of Qualified Domestic Production       | 1 Online                 |
|                                         | Overview of Reportable Transactions of Interest | 1 Online                 |
|                                         | Partnership Tax Issues                          | 2                        |
|                                         | Planning for Collectibles                       | 3                        |
|                                         | Planning for Liquidity of Closely Held Business | 4 CD/Online              |
|                                         | Qualified Domestic Prod. Deduction              | 4 Non-QAS, 6 CD/Online   |
|                                         | Real Estate: Acquisition & Operation            | 4 Non-QAS, 6 CD/Online   |
|                                         | Real Estate Taxation: Dispositions              | 4 Non-QAS, 6 CD/Online   |
|                                         | Recent Dev. Estate and Gift Tax                 | 4 Online                 |
|                                         | Recent Dev. In Taxation of Corp.                | 5 Online                 |
|                                         | Recent Dev. In Taxation of Indiv.               | 7 Online                 |
|                                         | Tax Experts Forum, Vol. 24                      | 1 Online                 |
|                                         | Tax Experts Forum, Vol. 25                      | 1 Online                 |
|                                         | Tax Experts Forum, Vol. 26                      | 1 Online                 |
|                                         | Tax Experts Forum, Vol. 27                      | 1 Online                 |
|                                         | Tax Experts Forum, Vol. 28                      | 1 Online                 |
|                                         | Tax Experts Forum, Vol. 29                      | 1 Online                 |
|                                         | Tax Experts Forum, Vol. 30                      | 1 Online                 |
|                                         | Tax Incentives for Paying/Saving for College    | 4 Non-QAS, 6 CD/Online   |
|                                         | Tax Issues of Planning with Vacation Homes      | 3 Online                 |
|                                         | Tax Law Changes 2008: Emerg. Econ.Stab. Act     | 2 Online                 |
|                                         | Tax Planning for Fringe Benefits                | 2 Online                 |
|                                         | Thinking Outside the Partnership Box            | 1                        |
|                                         | Transfers to Controlled Corp.: IRC Sect. 351    | 3                        |
|                                         | Tulane Tax Plan. Business Entities              | 12 Non-QAS, 18 CD/Online |

| <b>BISK EDUCATION, INC.<br/>(Cont.)</b>                                                                                                                                                                                                                                                      | <b>COURSE TITLES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>HOURS</b>                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                              | Tulane Tax Plan. Individuals & Estates<br>Understanding Pension & Profit Sharing<br>Working with Final IRC 4901A Regulations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 12 Non-QAS, 18 CD/Online<br>4 Non-QAS, 6 CD/Online<br>3 Online                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                              | <b>ACCOUNTING &amp; AUDITING COURSES:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                              | Accounting for Income Taxes<br>Accounting for Stock-Based Compensation<br>Accounting Update<br>Advanced Forensic Accounting<br>Auditing Update<br>Bisk GAAP Guide; Complete<br>Bisk GAAP Guide; Advanced Topics<br>Bisk GAAP Guide; The Balance Sheet<br>Bisk GAAP Guide; Income Statement<br>Corporate Financial Management<br>Corporate Financial Reporting Issues<br>Forensic Accounting<br>How 2 Generate, Project & Report Cash Flows<br>Independence Requirements for CPA's<br>Sarbanes-Oxley: Benefiting from Compliance<br>Sarbanes-Oxley: Beyond the 1 <sup>st</sup> year<br>SOX 404: Emerging Trends & Best Practices<br>SOX 404: Relationship to COBIT | 4<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>20 Non-QAS, 30 CD/Online<br>5 Non-QAS, 8 CD/Online<br>10 Non-QAS, 15 CD/Online<br>5 Non-QAS, 8 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>2 CD/Online<br>2 CD/Online<br>2 CD/Online |
|                                                                                                                                                                                                                                                                                              | <b>ETHICS COURSES:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                              | Ethics in Tax Practice: Florida<br>Ethics in Tax Practice: New York<br>Ethics Standards for California CPA's<br>Ethics Standards for Michigan CPA's<br>Ethics Standards for Texas CPA's                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 4 CD/Online<br>4 CD/Online<br>8 CD/Online<br>4 CD/Online<br>4 CD/Online                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                              | <b>CONSULTING SERVICES COURSES:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                              | Board of Directors' Issues<br>Construction Contractors: Real World Gd. A & A<br>Divorce: Legal, Accounting & Tax Consider...<br>Eldercare: Retirement & the Costs of Aging<br>Hot Topics in Health Care Acctng & Auditing<br>Introduction to Litigation Support Services<br>Lost Profit Damage Calculation<br>Not for Profit Org. : Accounting Consid.<br>Not for Profit Org.: Current Develop.<br>Real Estate: Real World Guide to Acctng & Aud                                                                                                                                                                                                                  | 4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>4 Non-QAS, 6 CD/Online<br>8 Non-QAS, 12 CD/Online<br>8 Non-QAS, 12 CD/Online<br>4 Non-QAS, 6 CD/Online                                                                                                                                               |
| <b>BOAZ WEB GROUP LLC</b>                                                                                                                                                                                                                                                                    | <b>COURSE TITLES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>HOURS</b>                                                                                                                                                                                                                                                                                                                                                                                                     |
| Tina Rainey<br>26351 Shady Oak Drive<br>Monroe, Oregon 97456<br>Phone: (541) 255-2612<br>E-mail:<br><a href="mailto:tina@lighthouseaccounting.com">tina@lighthouseaccounting.com</a><br>Website: <a href="http://www.boazcpe.com">www.boazcpe.com</a>                                        | Asset Basis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>CALIFORNIA TAX<br/>INSTITUTE</b>                                                                                                                                                                                                                                                          | <b>COURSE TITLES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>HOURS</b>                                                                                                                                                                                                                                                                                                                                                                                                     |
| William J McKnight<br>5281 Laurel View Circle<br>Yorba Linda , CA 92886<br>Phone: 1-800-995-1747<br>Fax: (714) 777-4267<br>E-mail: <a href="mailto:admin@caltaxinstitute.com">admin@caltaxinstitute.com</a><br>Website: <a href="http://www.caltaxinstitute.com">www.caltaxinstitute.com</a> | Individual Tax Fundamentals<br>Preparation Course for EA Exam<br>Corporations/Partnerships<br>Estates, Fiduciary, Gift Taxes<br>Professional Ethics in Tax Preparation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 30<br>30<br>15<br>30<br>2                                                                                                                                                                                                                                                                                                                                                                                        |

| CCH, Inc.                                                                      | COURSE TITLES                                                               | HOURS                    |
|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------|
| Gwen Hefty &<br>Mariela De La Torre<br>4025 W Peterson Ave<br>Chicago IL 60646 | <b>Text-Based Courses:</b><br>706/709 Prep & Plng Guide – 3 modules (07-08) | 17                       |
| Phone: 773-866-3949                                                            | 706/709 Prep & Plng Guide – 3 modules (08-09)                               | 17                       |
| Fax: 773-866-3084                                                              | 1040 Prep & Planning Guide (08) – 4 modules                                 | 30                       |
| E-mail:<br><u>Mariela.delatorre@wolters</u><br><u>kluwer.com</u>               | 1040 Prep & Planning Guide (09) – 4 modules                                 | 30                       |
| Website:<br><u>www.cch.learningcenter.com</u>                                  | 1041 Preparation & Planning Guide (08)                                      | 8                        |
|                                                                                | 1041 Preparation and Planning Guide (09)                                    | 16                       |
|                                                                                | 1065 Preparation & Planning Guide (08)                                      | 8                        |
|                                                                                | 1065 Preparation & Planning Guide (09)                                      | 16                       |
|                                                                                | 1120S Preparation & Planning Guide (08)                                     | 8                        |
|                                                                                | 1120S Preparation & Planning Guide (09)                                     | 16                       |
|                                                                                | Asset Protection & Risk Management (Jan 08)                                 | 2                        |
|                                                                                | Buying and Selling a Home – Sept 2008                                       | 4 each (6 per year) = 24 |
|                                                                                | Car, Trvl & Entrtmnt & Hme Off. Ded – 3 mods                                | 16                       |
|                                                                                | Emergency Economic Stabilization Act of 2008                                | 4                        |
|                                                                                | Estate & Gift Tax Planning Today – March 2009                               | 4                        |
|                                                                                | Federal Tax Audio Advisor (CCH CPE Cred Service)                            | 4 each (6 per year) = 24 |
|                                                                                | Kess on Tax Legislation 2009 CPE Course                                     | 6 (pending)              |
|                                                                                | Multistate Corporate Tax Course (2009 ed)                                   | 14 (pending)             |
|                                                                                | Tax Breaks for Going “Green” (2008 ed)                                      | 4                        |
|                                                                                | Tax Law Changes for 2008                                                    | 4                        |
|                                                                                | Tax Paths out of Economic Distress (July 08)                                | 4                        |
|                                                                                | Tax Strategies for Employees & Business...(09)                              | 4 each (6 per year) = 24 |
|                                                                                | Top Accounting Issues for 2008 – (3 Modules)                                | 18                       |
|                                                                                | Top Accounting Issues for 2009 – (3 Modules)                                | 18                       |
|                                                                                | Top Federal Tax Issues for 2008 – (3 Modules)                               | 19                       |
|                                                                                | Top Federal Tax Issues for 2009 – (3 Modules)                               | 19                       |
|                                                                                | Top Fin. & Est. Plng. Iss. for 2008 - (2 Modules)                           | 18                       |
|                                                                                | Top Multi-state Tax Issues 2008 – (2 Modules)                               | 14                       |
|                                                                                | <b>On-line Courses:</b>                                                     |                          |
|                                                                                | 706 Prep & Planning 1: Tax Fundmntls (08-09)                                | 3                        |
|                                                                                | 706 Prep & Plang 2: Prop of Decedent (08-09)                                | 5                        |
|                                                                                | 706 Prep & Planning 3:Debts Decedent (08-09)                                | 2                        |
|                                                                                | 706 Prep & Planning 4:Credit & Ded...(08-09)                                | 4                        |
|                                                                                | 706 Prep & Planning 5: Spec. Sits....(08-09)                                | 2                        |
|                                                                                | 709 Prep & Planning: Gift Tax Rtn (08-09)                                   | 3                        |
|                                                                                | 1040 Preparation & Planning Part 1 (09)                                     | 3                        |
|                                                                                | 1040 Preparation & Planning Part 2 (09)                                     | 4                        |
|                                                                                | 1040 Preparation & Planning Part 3 (09)                                     | 3                        |
|                                                                                | 1040 Preparation & Planning Part 4 (09)                                     | 4                        |
|                                                                                | 1040 Preparation & Planning Part 5 (09)                                     | 4                        |
|                                                                                | 1040 Preparation & Planning Part 6 (09)                                     | 5                        |
|                                                                                | 1040 Preparation & Planning Part 7 (09)                                     | 3                        |
|                                                                                | 1040 Preparation & Planning Part 8 (09)                                     | 4                        |
|                                                                                | 1040 Preparation & Planning Part 9 (09)                                     | 2                        |
|                                                                                | 1041 Preparation & Planning 1 (09)                                          | 7                        |
|                                                                                | 1041 Preparation & Planning 2 (09)                                          | 4                        |
|                                                                                | 1041 Preparation & Planning 3 (09)                                          | 2                        |
|                                                                                | 1041 Preparation & Planning 4 (09)                                          | 1                        |
|                                                                                | 1041 Preparation & Planning 5 (09)                                          | 2                        |
|                                                                                | 1065 Preparation & Planning 1 (08)                                          | 4                        |
|                                                                                | 1065 Preparation & Planning 2 (09)                                          | 3                        |
|                                                                                | 1065 Preparation & Planning 3 (08)                                          | 5                        |
|                                                                                | 1065 Preparation & Planning 4 (09)                                          | 4                        |
|                                                                                | 1120 Prep & Planning 1: Intr to F1120 (09)                                  | 2                        |
|                                                                                | 1120 Prep & Planning 2: Income (09)                                         | 3                        |
|                                                                                | 1120 Prep & Planning 3: Deductions (09)                                     | 5                        |
|                                                                                | 1120 Prep & Planning 4: Tx & Pymnts (09)                                    | 2                        |
|                                                                                | 1120 Prep & Planning 5: Estimated Taxes (09)                                | 2                        |
|                                                                                | 1120S Preparation & Planning 1 (09)                                         | 5                        |
|                                                                                | 1120S Preparation & Planning 2 (09)                                         | 5                        |
|                                                                                | 1120S Preparation & Planning 3 (09)                                         | 3                        |

| CCH, Inc. (Cont.) | COURSE TITLES                                                | HOURS |
|-------------------|--------------------------------------------------------------|-------|
|                   | 120S Preparation & Planning 4 (09)                           | 3     |
|                   | 2008 Tax News and Legislation                                | 2     |
|                   | Accounting for Business Combinations                         | 4     |
|                   | Accumulated Earnings & Personal Hold. Co. Tax                | 3     |
|                   | Agricultural Taxation: Deductions                            | 3     |
|                   | Agricultural Taxation: Income                                | 3     |
|                   | Alternative Minimum Tax for Individ. (3rd Ed)                | 2     |
|                   | Alternative Minimum Tax for Individ. (4th Ed)                | 2     |
|                   | Alternative Minimum Tax: Growing Prob. (2 <sup>nd</sup> Ed)  | 2     |
|                   | American Recovery and Reinvestment Act 2009                  | 2     |
|                   | Amortization Rules (3rd Edition)                             | 2     |
|                   | Asset Protection Plan.: Fraud, Fund & Futures                | 2     |
|                   | Asset Protection and Risk Management                         | 2     |
|                   | Bankruptcy Abuse Act: Impact on Financial...                 | 1     |
|                   | Bankruptcy Act of 2005                                       | 2     |
|                   | Boomer Planning (2d ed.)                                     | 3     |
|                   | Business Succession Plan: Debenture Solution                 | 3     |
|                   | Business Tax Incentives                                      | 3     |
|                   | Buying and Selling a Home                                    | 2     |
|                   | CA Tax: Net Oper. Losses & Net Op. Ls...(2 <sup>nd</sup> )   | 2     |
|                   | CA Tax: New Rules for Tax Preparers (2 <sup>nd</sup> Ed)     | 2     |
|                   | Capital Gains and Losses: Tax Fund., (2 <sup>nd</sup> Ed.)   | 4     |
|                   | Capital Gains, Div & Inc Bracks:ImpofRdTxRts                 | 2     |
|                   | Capitalizing Intangibles: New rules (2 <sup>nd</sup> Ed.)    | 3     |
|                   | Cars: Expenses and Deductions (07-08)                        | 6     |
|                   | Cars: Expenses and Deductions (2009)                         | 7     |
|                   | CCH Podcast: Dev. 2007 Affect. Individ. Tax                  | 2     |
|                   | CCH Podcast: Dev. 2007 Partners & S Corp.                    | 2     |
|                   | CCH Podcast: Recent Developments 2007-1                      | 2     |
|                   | Charging Orders: Some of What Pract...                       | 2     |
|                   | Charitable Giving Tax Strategies (3 <sup>rd</sup> Ed)        | 2     |
|                   | Choice of Business Entity                                    | 3     |
|                   | CLATs and Private Annuities                                  | 2     |
|                   | Codification and the New GAAP Hierarchy                      | 1     |
|                   | Comprehensive Audit Risk Alert 2008                          | 2     |
|                   | Consolidated Returns: Determining Whether...                 | 4     |
|                   | Consolidated Returns: An overview                            | 5     |
|                   | Corporate Tax Part 1: Formation & Opera.. (2 <sup>nd</sup> ) | 5     |
|                   | Corporate Tax Part 2: Distributions (2 <sup>nd</sup> Ed.)    | 6     |
|                   | Corporate Tax Part 3: Reorganizations (2 <sup>nd</sup> Ed.)  | 4     |
|                   | Deferred Compensation Developments (2 <sup>nd</sup> Ed.)     | 3     |
|                   | Depreciation course (2008 Edition)                           | 2     |
|                   | Depreciation course (2009 Edition)                           | 6     |
|                   | Developments in 2007 for Individuals                         | 2     |
|                   | Dev. In 2007 for Partnerships & S Corporations               | 2     |
|                   | Divorce and Taxes: Child Related Issues                      | 2     |
|                   | Divorce and Taxes: Innocent Spouse & Filing...               | 3     |
|                   | Divorce and Taxes: Property Transfers ...                    | 4     |
|                   | Divorce & Taxes: Tax Consequences Alimony...                 | 3     |
|                   | Domestic Prod. Activities Deduction: Evolving ...            | 2     |
|                   | Economic Distress: Tax Rules Alleviation                     | 2     |
|                   | Economic Nexus: States Tool Tax Out-of-State                 | 2     |
|                   | Educ. Tax Incentives: Opportunities & Strategies             | 2     |
|                   | Emergency Economic Stabilization Act 2008                    | 2     |
|                   | Estate and Gift Tax Planning Today                           | 2     |
|                   | Estate Planning Nontraditional Families                      | 2     |
|                   | Estate Planning Strategies (2 <sup>nd</sup> Ed.)             | 3     |
|                   | Exit Plans for Financed Life Insurance                       | 2     |
|                   | Family Limited Partnerships (2 <sup>nd</sup> Ed.)            | 3     |
|                   | Fiduciary Taxation Trusts and Estates                        | 3     |
|                   | FIN 48: Roadmap or Compass for the IRS?                      | 3     |
|                   | FIN 48: Stat Tax Issues                                      | 1     |
|                   | Final Regulations on Required Minimum                        | 2     |
|                   | Financial and Estate Planning Documents                      | 2     |

| <b>CCH, Inc. (Cont.)</b> | <b>COURSE TITLES</b>                               | <b>COURSE TITLES</b> |
|--------------------------|----------------------------------------------------|----------------------|
|                          | Funding a Grandchild's College Education           | 2                    |
|                          | Giftng as a Tax Strategy (2 <sup>nd</sup> Ed.)     | 2                    |
|                          | Health Care Options & Tax Rules that Affect ...    | 2                    |
|                          | Health Saving Account (3 <sup>rd</sup> Ed.)        | 3                    |
|                          | Home Office: Expenses and Deductions (2009)        | 6                    |
|                          | Home Ownership: Tax Incentives for Buying...       | 2                    |
|                          | Intra-family Transfers of Small Businesses         | 2                    |
|                          | Investment Strat. After Tax Increase Prevent ...   | 2                    |
|                          | IRA's Conduit Trusts and Accumulation Trusts       | 2                    |
|                          | IRA's Audit Process (2 <sup>nd</sup> Ed.)          | 3                    |
|                          | IRS Enforcement Programs                           | 3                    |
|                          | Itemized Deductions: What Is & Is Not Ded. (2d)    | 3                    |
|                          | Kess Tax Legislation 2009: American R & R ...      | 5                    |
|                          | Kess on 2004 Tax Legislation: Insights & ...       | 6                    |
|                          | Kiddie Tax: New Provisions Change Tax Plan.        | 2                    |
|                          | Like-Kind Exchanges (2 <sup>nd</sup> Ed.)          | 3                    |
|                          | Limit. Liability Companies: New Uniform Act...     | 3                    |
|                          | Limit. Liability Companies: Traps & Opportun ...   | 2                    |
|                          | Mortgage Workouts & Foreclosures                   | 3                    |
|                          | Multistate Corp. Income Tax.: Combined Unitary     | 2                    |
|                          | Multistate Corp. Income Tax.: Income Foreign       | 1                    |
|                          | Multistate Corp. Income Tax.: Pass-Through E...    | 2                    |
|                          | Multistate Corp. Incme Tx.:Unders. Prop. Payroll   | 1                    |
|                          | Multistate Corp. Taxation: Nexus                   | 3                    |
|                          | New Tax Breaks from Congress: Energy....           | 3                    |
|                          | New Tax Law Dev. In 2007                           | 3                    |
|                          | New Tax Leg. & Prev. Scheduled Changes 2006        | 2                    |
|                          | Nonqualified Deferred Comp.: New Requirement       | 3                    |
|                          | Partnership Tax Fundamentals (3 <sup>rd</sup> Ed.) | 6                    |
|                          | Passive Activity Loss Limitations                  | 3                    |
|                          | Passive Investment Comp: State Tax Plan....        | 2                    |
|                          | Pass Through Entity Income Tax Compliance...       | 2                    |
|                          | Penalty Exposure Estate Plan that R Return P.      | 2                    |
|                          | Plan. for Families Having a Special Needs Child    | 2                    |
|                          | Practical Succession PI Family Owned Business      | 3                    |
|                          | Postmortem Plan: What Executors Must Know          | 2                    |
|                          | Primary Residence & Vacation Home as ...           | 2                    |
|                          | Recent Auditing Standards: SAS 113-114             | 1                    |
|                          | Recent Tax Developments (Jan-Feb 2009)             | 2                    |
|                          | Recent Tax Developments (March-April 2009)         | 2                    |
|                          | Recent Tax Developments (May-June 2009)            | 2                    |
|                          | Recent Tax Developments (July-Aug 2008)            | 2                    |
|                          | Recent Tax Developments (March-April 2008)         | 2                    |
|                          | Recent Tax Developments (May-June 2008)            | 2                    |
|                          | Recent Tax Developments (Nov-Dec 2008)             | 2                    |
|                          | Recent Tax Developments (Sept-Oct 2008)            | 2                    |
|                          | Retirement Planning: Max. After Tax Income         | 2                    |
|                          | Retirement Plans & Trad. IRA's: Rollovers ...      | 2                    |
|                          | Retirement Savings for Small Businesses            | 3                    |
|                          | Revised Form 990: New Compliance Challenges        | 3                    |
|                          | Roadmap for Designing FLP/FLLC Plans               | 1                    |
|                          | Roth 401(k)                                        | 2                    |
|                          | Roth IRA's (3 <sup>rd</sup> Ed.)                   | 2                    |
|                          | Roth vs. Traditional IRA's                         | 2                    |
|                          | S Corporations (5 <sup>th</sup> Ed.)               | 4                    |
|                          | S Corporations: Formation & Liquidation (2d Ed)    | 4                    |
|                          | Sales and Use Tax: Auditing Issues                 | 3                    |
|                          | Sales and Use Tax: Conducting Sales & Use ...      | 2                    |
|                          | Sales and Use Tax: Under & Measu Sales Tax         | 2                    |
|                          | Sales and Use Tax: Under & Measu Use Tax           | 2                    |
|                          | Sales and Use Tax: Taxability of Infor. Services   | 2                    |
|                          | Self-Adjusting GRAT's                              | 2                    |
|                          | Short-Term Securities Investment: Sales Factor     | 2                    |
|                          | State Corporate Income Tax Apportionment           | 4                    |

| <b>CCH, Inc. (Cont.)</b>                                                                                                                                                                                                                                                                                                                                                                       | <b>COURSE TITLES</b>                                         | <b>HOURS</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|
|                                                                                                                                                                                                                                                                                                                                                                                                | State Corp. Income Tax Apportionment (4 <sup>th</sup> ed)    | 4            |
|                                                                                                                                                                                                                                                                                                                                                                                                | State Tax Appeals Process                                    | 4            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Strategies for Reduc. Self-Employment Tax (3 <sup>rd</sup> ) | 4            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Streamlined Sales Tax Project                                | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Accounting Methods (3rd Ed.)                             | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Accounting Periods (3rd Ed.)                             | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Accounting: Inventories (2 <sup>nd</sup> Ed.)            | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Breaks for Energy Conservation...                        | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Breaks for Going Green                                   | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Considerations Starting & Terminating Bus.               | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Credits: Business (3 <sup>rd</sup> Ed.)                  | 4            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Credits: Personal (3 <sup>rd</sup> Ed.)                  | 4            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Increase Prevention & Recon. Act 2005                    | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Law Changes for 2008                                     | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Penalties: Develop. Danger (2d Ed.)                      | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Relief for a Business in Distress                        | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Research: Prim. Srcs Fed Tax Law Judicial                | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Research: Prim. Srcs IRS Code & Interpr...               | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Research: Process (3 <sup>rd</sup> Ed.)                  | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Research: Research State & Local Tax (3 <sup>rd</sup> )  | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Research: Secondary Sources Fed. Tax ...                 | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Sheltered Annuity Rules                                  | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Strategies Employee & Business Owners...                 | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Tax Strategies for Sideline Businesses                       | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Travel & Entertainment: Exp. & Ded. (2009)                   | 6            |
|                                                                                                                                                                                                                                                                                                                                                                                                | US International Tax: Anti-Avoidance Regimes                 | 5            |
|                                                                                                                                                                                                                                                                                                                                                                                                | US International Tax: Cross-Border Transfers ...             | 5            |
|                                                                                                                                                                                                                                                                                                                                                                                                | US International Tax: Foreign Currency Trans.                | 5            |
|                                                                                                                                                                                                                                                                                                                                                                                                | US International Tax: Foreign Tax Credits                    | 4            |
|                                                                                                                                                                                                                                                                                                                                                                                                | US International Tax: Sourcing of Income                     | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | US International Tax: Tax Jurisdiction                       | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | US International Tax: Tax Treaties                           | 5            |
|                                                                                                                                                                                                                                                                                                                                                                                                | US International Tax: Transfer Pricing                       | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Unitary and Non-unitary Business                             | 4            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Worker Classification                                        | 2            |
| <b>Client Whys, Inc.</b>                                                                                                                                                                                                                                                                                                                                                                       | <b>COURSE TITLES</b>                                         | <b>HOURS</b> |
| <p>Lee &amp; Allison Reams<br/>P.O. Box 6768<br/>Malibu, California 90264</p> <p>Phone: (818)-338-8700<br/>Fax: (818) 743-0551<br/>E-mail:<br/><a href="mailto:lee.reams@clientwhys.com">lee.reams@clientwhys.com</a><br/><a href="mailto:allison.reams@clientwhys.com">allison.reams@clientwhys.com</a><br/>Website:<br/><a href="http://www.clientwhyscpe.com">www.clientwhyscpe.com</a></p> | 1040 Review & Update Correspond. Course                      | 24           |
|                                                                                                                                                                                                                                                                                                                                                                                                | 1040 Review & Update Live Seminar                            | 16           |
|                                                                                                                                                                                                                                                                                                                                                                                                | Above-the-line Education Deduction                           | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Accounting Methods                                           | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Adoption Expense Credit                                      | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Alternative Minimum Tax                                      | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Alternative Minimum Tax Credit                               | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Alternative Vehicle Credits                                  | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Avoiding/Mitigating the Effects of the AMT                   | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Baby Boomer Profile & Common Mistakes                        | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Better Late Than Jail Bait                                   | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Business Use of a Home                                       | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Business Vehicle Expenses                                    | 3            |
|                                                                                                                                                                                                                                                                                                                                                                                                | California Federal Differences                               | 4            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Casualty Losses                                              | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Charitable Trusts                                            | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Child & Dependent Care                                       | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Child Tax Credit                                             | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Claim of Right                                               | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Community Property                                           | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Compensation of Clergy                                       | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Concepts of Estate Planning for the Baby...                  | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Co-Owned Real Property                                       | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Coverdell Education Savings Accounts                         | 1            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Damages                                                      | 2            |
|                                                                                                                                                                                                                                                                                                                                                                                                | Death of a Taxpayer                                          | 1            |
| Debt Relief Inc & Insolvent Taxpayer Exclusion                                                                                                                                                                                                                                                                                                                                                 | 3                                                            |              |

|                                  |                                             |    |
|----------------------------------|---------------------------------------------|----|
| <b>Client Whys, Inc. (Cont.)</b> | Dependents                                  | 1  |
|                                  | Durable Power of Attorney & Healthcare...   | 1  |
|                                  | EA Ethics In Tax Practice                   | 2  |
|                                  | Early Withdrawl Penalty Exceptions          | 2  |
|                                  | Earned Income Credit                        | 2  |
|                                  | Education Credits                           | 2  |
|                                  | Education Planning                          | 1  |
|                                  | Effect of Domicile on Estate Planning       | 1  |
|                                  | End of the Estate                           | 1  |
|                                  | Ethics, Conflicts, Disclaimers & Engage...  | 2  |
|                                  | Ethics In Tax Practice                      | 4  |
|                                  | Farmers & Fisherman Income Averaging        | 1  |
|                                  | Filing Status                               | 1  |
|                                  | Foreign Earned Income Exclusion             | 1  |
|                                  | Foreign Travel                              | 1  |
|                                  | Gambling Losses                             | 1  |
|                                  | Gifting Issues in Estate Planning           | 2  |
|                                  | Health Savings Accounts                     | 2  |
|                                  | Higher Education Interest                   | 1  |
|                                  | Home Energy Credits                         | 2  |
|                                  | Home Mortgage Interest                      | 2  |
|                                  | Household Employees                         | 1  |
|                                  | Independent Contractors                     | 1  |
|                                  | Innocent Spouse Rules                       | 3  |
|                                  | Installment Sales                           | 2  |
|                                  | 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 |
|                                  | Krusemarks Tax Retrnrs Made Easy OR edition | 30 |
|                                  | Listed Property Rules                       | 1  |
|                                  | Meals & Entertainment Expenses              | 2  |
|                                  | 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 Personal Residence Trust          | 1  |
|                                  | Qualified Small Business Stock              | 1  |
|                                  | Qualified Tuition Programs                  | 1  |
|                                  | Required Minimum Distributions              | 2  |
|                                  | Rollovers                                   | 1  |
|                                  | Roth IRA's                                  | 2  |
|                                  | Sale of a Home                              | 4  |
|                                  | 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                      | 1  |
|                                  | Stock Options – Federal & California        | 2  |
|                                  | Tax Changes for Individuals & Small Bus...  | 2  |
|                                  | Tax Deferred Exchanges                      | 3  |
|                                  | Tip Income                                  | 1  |
|                                  | Traditional IRA's                           | 2  |
|                                  | Travel Expenses                             | 2  |
|                                  | Unusual Medical Deductions                  | 1  |
|                                  | Vacation Home Rental                        | 2  |
|                                  | Wash Sales                                  | 1  |

|                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>CPE Depot – Taxation Circles</b><br/> Attn: Chris Clark<br/> 1 Sierragate Plaza, Ste. 210A<br/> Roseville, CA 95678</p> <p>E-mail: <a href="mailto:Chris@cpedepot.com">Chris@cpedepot.com</a><br/> Website: <a href="http://www.taxationcircles.com">www.taxationcircles.com</a></p>                                                         | <p><b>COURSE TITLES</b></p> <p>Asset Protection Tax &amp; Fin. Aspects<br/> Asset Income and Cash<br/> Business Taxation<br/> Business Travel &amp; Entertainment<br/> Controllers &amp; Practitioners Business Tax<br/> Corporate Tax Planning<br/> Dealing with Debt and Interest<br/> Educational Tax Benefits<br/> Employee Compensation and Benefits<br/> Estate Planning with Business Issues<br/> Family Tax Planning<br/> Family Tax Planning: Mini Course<br/> Fast Track Retirement Planning<br/> Fast Trk Retirement Plan: Mini Course<br/> Federal Income Tax Update<br/> Individual Income Tax Update<br/> Partnership Taxation<br/> S Corporations: Mini Course<br/> Selected Business Expenses<br/> Tax Analysis Investments using Internet<br/> Tax &amp; Financial Plan. For Retirement<br/> Tax Research on the Internet<br/> Tax, Bankruptcy &amp; Financial Problems<br/> Tax, Bankruptcy &amp; Finance: Mini Course<br/> Travel Entertainment &amp; Auto Rules</p> | <p><b>HOURS</b></p> <p>24<br/> 16<br/> 24<br/> 2<br/> 24<br/> 16<br/> 24<br/> 2<br/> 2<br/> 2<br/> 24<br/> 2<br/> 24<br/> 3<br/> 24<br/> 16<br/> 24<br/> 2<br/> 2<br/> 16<br/> 24<br/> 16<br/> 24<br/> 3<br/> 24</p> |
| <p><b>Judy Diehl</b><br/> 225 SW 142nd<br/> Beaverton, OR 97006</p> <p>Phone: (503) 643-2140<br/> E-mail: <a href="mailto:jdiehl1101@yahoo.com">jdiehl1101@yahoo.com</a></p>                                                                                                                                                                       | <p><b>COURSE TITLES</b></p> <p>Oregon Tax Fundamentals - OR Basic</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p><b>HOURS</b></p> <p>15</p>                                                                                                                                                                                        |
| <p><b>Drake Software</b><br/> Christine Reynolds<br/> 235 E. Main Street<br/> Franklin, NC 28734</p> <p>Phone: (828) 524-8020 x4071<br/> Fax: (828) 349-5713<br/> E-mail: <a href="mailto:christine.reynolds@drakesoftware.com">christine.reynolds@drakesoftware.com</a><br/> <a href="http://www.drakesoftware.com">www.drakesoftware.com</a></p> | <p><b>COURSE TITLES</b></p> <p>D.S. Basic Tax Course<br/> D.S. Evaluation Guide<br/> D.S. Intermediate Tax Course<br/> D.S. Basic Corporate Tax Course<br/> D.S. Basic Partnership Tax Course<br/> D.S. Basic S Corporation Tax Course</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p><b>HOURS</b></p> <p>3<br/> 7<br/> 3<br/> 2<br/> 2<br/> 2</p>                                                                                                                                                      |
| <p><b>ERLAND FINANCIAL EDUCATION SERVICES</b></p> <p>Peggy Erland<br/> 25831 S Morgan Road<br/> Estacada, OR 97023</p> <p>Phone/Fax: 503-630-7425<br/> E-mail:</p>                                                                                                                                                                                 | <p><b>COURSE TITLES</b></p> <p>Advanced Markets<br/> Annuities<br/> Asset Allocation<br/> Individ. Retire. &amp; Medicare Sav. Accts.<br/> Introduction to Gift &amp; Estate Tax<br/> The Living Trust and Other Probate...<br/> Mutual Funds &amp; Individual Securities<br/> Personal Insurance Markets</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p><b>HOURS</b></p> <p>15<br/> 30<br/> 12<br/> 15<br/> 6<br/> 5<br/> 8<br/> 30</p>                                                                                                                                   |

| ERLAND (Cont.)                                                                                                                                                                                                                                                                                                                              | COURSE TITLES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | HOURS                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <a href="mailto:erlandeducation@aol.com">erlandeducation@aol.com</a><br>Website:<br><a href="http://www.erlandeducation.com">www.erlandeducation.com</a>                                                                                                                                                                                    | Principles of Life Insurance<br>Retirement Plans for the Small Business                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 12<br>3                                                                                                                                                 |
| GLEIM PUBLICATIONS, INC.                                                                                                                                                                                                                                                                                                                    | COURSE TITLES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | HOURS                                                                                                                                                   |
| Martha Willis<br>PO Box 12848<br>University Station<br>Gainesville , FL 32604<br><br>Phone: 1-800-874-5346<br>Fax: (352) 331-6754<br><br>E-mail: <a href="mailto:martha@gleim.com">martha@gleim.com</a><br><br>Website: <a href="http://www.gleim.com">www.gleim.com</a>                                                                    | Income Tax Update<br>Property Trans – Bas/Cap Gns & Losses<br>Property Transactions - Installment Sales<br>Tax-Corporate-Distribs., Liquids. & Re.<br>Tax-Corporate-S Corp Form & Operation<br>Tax-Corporate-Tax Computations<br>Tax-Corporate-Taxable Income<br>Tax: Credits, Alternative Min. Tax, FICA<br>Tax: Estates,Trusts,Wealth Trns & Ex Orgs<br>Tax-Individual-Above the Line Deductions<br>Tax-Individual-Acctng Meths, Flng Stats...<br>Tax-Individual-Business Expenses/Losses<br>Tax-Individual-Exclusions from Gross Inc<br>Tax-Individual-Gross Income<br>Tax-Individual-Itemized Deductions<br>Tax-Partnerships-Formation & Operation<br>Tax: Payroll<br>Tax: Procedures<br>Tax Practice Before the IRS                                                                                                                               | 3<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>4<br>3<br>4<br>3                                              |
| GOLDEN CITY PRO STD                                                                                                                                                                                                                                                                                                                         | COURSE TITLES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | HOURS                                                                                                                                                   |
| Thomas Yip<br>2550 W Main St Ste #105<br>Alhambra , CA 91801<br><br>Phone: 626-457-8836<br>Fax: 626-457-8852<br>E-mail: <a href="mailto:order@goldtax.com">order@goldtax.com</a><br>Website: <a href="http://www.goldtax.com">www.goldtax.com</a>                                                                                           | Federal Individual Income Tax:<br>Selected Topics<br>Partnerships & Corporations -<br>Including: S Corporations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 30<br><br><br>30                                                                                                                                        |
| Hera's Income Tax School                                                                                                                                                                                                                                                                                                                    | COURSE TITLES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | HOURS                                                                                                                                                   |
| Anthony Heras<br>1316 Wilshire Blvd., #101<br>Los Angeles, CA 90017<br><br>Phone: (800) 347-9470<br>E-mail: <a href="mailto:anthony@herasincometaxschool.com">anthony@herasincometaxschool.com</a><br>Website: <a href="http://www.herasincome.com">www.herasincome.com</a><br><a href="http://www.herasincome.com">www.herasincome.com</a> | Abroad - U.S. Taxpayers Living Abroad (48)<br>Aliens – Taxation of Aliens<br>Alimony<br>Alternative Minimum Tax<br>Amending Returns and Dealing with Audits (Topic 29)<br>Apply Your Federal Tax Knowledge (4)<br>Authorized IRS E-File Providers<br>Bankruptcy<br>Basis of Assets<br>Business – Starting a Business<br>Business Expenses<br>Business Use of Your Home<br>Casualties & Theft Losses.(10)<br>Charitable Contributions (9)<br>Child and Dependents Expenses Credit.(15)<br>Child & Dependent Care Credit & Other ... (3)<br>Credit for the Elderly and the Disabled(17b)<br>Child Tax Credit & Additional Child Tax Credit (14)<br>Corporations<br>Depreciations<br>Earned Income Credit (Part 2)<br>Earned Income Tax Credit (Topic 13)<br>Educ. Tax Credits, Scholarships & Fellowships (16)<br>Ethics and Correct Conduct (Topic 30a) | 3<br>3<br>3<br>2<br>2<br>3<br>3<br>3<br>2<br>2<br>2<br>2<br>2<br>3<br>3<br>3<br>3<br>2<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>2<br>2<br>4<br>3<br>3<br>2 |

| <b>Hera's Income Tax School (Cont.)</b>                                                                                                                                                                                                                                                                | <b>COURSE TITLES</b>                                                                                                                                                                                                                                                                                                                                      | <b>HOURS</b>                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                        | Exemptions (3)                                                                                                                                                                                                                                                                                                                                            | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Exemptions and Dependents(3)                                                                                                                                                                                                                                                                                                                              | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Excise Taxes (Topic 28b)                                                                                                                                                                                                                                                                                                                                  | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Exploring Federal Publications (1)                                                                                                                                                                                                                                                                                                                        | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Farming                                                                                                                                                                                                                                                                                                                                                   | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Fiduciaries                                                                                                                                                                                                                                                                                                                                               | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Filing Information (1)                                                                                                                                                                                                                                                                                                                                    | 1                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Filing Basics (Part 1)                                                                                                                                                                                                                                                                                                                                    | 4                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Filing Status (2)                                                                                                                                                                                                                                                                                                                                         | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | First Time Homeowners                                                                                                                                                                                                                                                                                                                                     | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Foreign Tax Credits                                                                                                                                                                                                                                                                                                                                       | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | 14 Hour Tax Course                                                                                                                                                                                                                                                                                                                                        | 10                                                                                                 |
|                                                                                                                                                                                                                                                                                                        | Household Employment                                                                                                                                                                                                                                                                                                                                      | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Installment Sales                                                                                                                                                                                                                                                                                                                                         | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Investment Income and Expenses                                                                                                                                                                                                                                                                                                                            | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Investment Interest Expense (8b)                                                                                                                                                                                                                                                                                                                          | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | IRA's and Pension Plans (Topic 23)                                                                                                                                                                                                                                                                                                                        | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Job Expenses and other items (11)                                                                                                                                                                                                                                                                                                                         | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Medical and Dental Expenses (6)                                                                                                                                                                                                                                                                                                                           | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Mortgage Interest Expense (8a)                                                                                                                                                                                                                                                                                                                            | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Moving Expenses                                                                                                                                                                                                                                                                                                                                           | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Net Operating Losses                                                                                                                                                                                                                                                                                                                                      | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Partnerships                                                                                                                                                                                                                                                                                                                                              | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Passive Activities                                                                                                                                                                                                                                                                                                                                        | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Pension and Annuity Income                                                                                                                                                                                                                                                                                                                                | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Personal Exemptions and Dependents(3)                                                                                                                                                                                                                                                                                                                     | 1                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Practice Requirements                                                                                                                                                                                                                                                                                                                                     | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Property Sales                                                                                                                                                                                                                                                                                                                                            | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Recent Tax Changes 2009                                                                                                                                                                                                                                                                                                                                   | 5                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Recordkeeping for Individuals                                                                                                                                                                                                                                                                                                                             | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Rental Income                                                                                                                                                                                                                                                                                                                                             | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Self Employment Income and Tax (18)                                                                                                                                                                                                                                                                                                                       | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Selling Your Home                                                                                                                                                                                                                                                                                                                                         | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Soc. Sec. & Railroad Retirement Benefits (17a)                                                                                                                                                                                                                                                                                                            | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Social Security for Religious Workers                                                                                                                                                                                                                                                                                                                     | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Standard VS Itemized Deductions (5)                                                                                                                                                                                                                                                                                                                       | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Tax Deductions for Taxes (7)                                                                                                                                                                                                                                                                                                                              | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Tax Exempt Organizations                                                                                                                                                                                                                                                                                                                                  | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Tax Filing Information (1)                                                                                                                                                                                                                                                                                                                                | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Tax Filing Status (2)                                                                                                                                                                                                                                                                                                                                     | 1                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Tax Practitioners (Topic 50)                                                                                                                                                                                                                                                                                                                              | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Tax Withholding and Estimated Tax (4)                                                                                                                                                                                                                                                                                                                     | 1                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Tax Withholding and Estimated Tax (Topic 26)                                                                                                                                                                                                                                                                                                              | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Taxable and Non-Taxable Income (4)                                                                                                                                                                                                                                                                                                                        | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Travel and Entertainment Expenses (12)                                                                                                                                                                                                                                                                                                                    | 3                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Withholding and Estimated Tax (4)                                                                                                                                                                                                                                                                                                                         | 2                                                                                                  |
|                                                                                                                                                                                                                                                                                                        | Withholding on Nonresident Aliens                                                                                                                                                                                                                                                                                                                         | 3                                                                                                  |
| <b>JACKSON HEWITT</b>                                                                                                                                                                                                                                                                                  | <b>COURSE TITLES</b>                                                                                                                                                                                                                                                                                                                                      | <b>HOURS</b>                                                                                       |
| <p>Stacey Barnett<br/>3 Sylvan Way, 3<sup>rd</sup> fl.<br/>Parsippany, NJ 07054</p> <p>Phone: (973) 630-0652<br/>Fax: (973) 630-0649</p> <p>E-mail: <a href="mailto:Stacey.barnett@jtax.com">Stacey.barnett@jtax.com</a><br/>web: <a href="http://www.jacksonhewitt.com">www.jacksonhewitt.com</a></p> | <p>Abandonments &amp; Foreclosure</p> <p>Basic Credit</p> <p>Casualties, Disasters and Thefts</p> <p>Credits Module</p> <p>Earned Income Credit Module</p> <p>Exemptions and Dependents</p> <p>Filing Status Module</p> <p>Form W-2 Module</p> <p>General Income Considerations Module</p> <p>General State Information</p> <p>Self Employment Module</p> | <p>3</p> <p>3</p> <p>3</p> <p>5</p> <p>3</p> <p>3</p> <p>3</p> <p>3</p> <p>3</p> <p>2</p> <p>5</p> |
| <b>JENNINGS ADVISORY GROUP</b>                                                                                                                                                                                                                                                                         | <b>COURSE TITLES</b>                                                                                                                                                                                                                                                                                                                                      | <b>HOURS</b>                                                                                       |
| <p>Bob Jennings<br/>300 N. Sherwood Ave.<br/>Clarksville, IN 47129</p> <p>Phone: (812) 288-1513</p>                                                                                                                                                                                                    | <p>1040 In Depth 2009</p> <p>1040 Update 2009</p> <p>1120/1120S/1065 In Depth</p> <p>Clergy Tax Now</p>                                                                                                                                                                                                                                                   | <p>16</p> <p>8</p> <p>16</p> <p>2</p>                                                              |



|                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>L&amp;M PRODUCTION<br/>(cont.)</b>                                                                                                                                                                                                                                                                                                                          | FIN 48<br>COSO's ERM Framework<br>OCBOA Financial Statements<br>Current Ethical Issues Tax & Estate Pl.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1<br>1<br>1<br>2                                                                                                              |
| <b>National Society of Tax Professionals (NSTP)</b><br><br>Paul LaMonaca<br>10818 NE Coxley Dr Ste A<br>Vancouver, WA 98662<br><br>Phone: (360) 695-8309<br>Fax: (360) 695-7115<br>E-mail: <a href="mailto:taxes@nstp.org">taxes@nstp.org</a><br>Website: <a href="http://www.nstp.org">www.nstp.org</a>                                                       | <b>COURSE TITLE</b><br><br>2009 Federal Tax Update & Review Course                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>HOURS</b><br><br>8                                                                                                         |
| <b>PACIFIC NORTHWEST TAX SERVICE</b><br><br>SanDee Tharp<br>13405 NW Cornell Road<br>Portland, OR 97229<br><br>Phone: (503) 646-5600<br>Fax: (503) 350-0265<br>E-mail: <a href="mailto:smtharp2@gmail.com">smtharp2@gmail.com</a><br>Website: <a href="http://www.pnwtax.com">www.pnwtax.com</a>                                                               | <b>COURSE TITLE</b><br><br>80 Hr. Basic Course <i>(through Correspondence)</i><br>1040 LTC Exam Prep Series<br>2008 Tax Law Update<br>Adjustments to Income<br>Amend. Ret., Other Taxes & Tax Pen...<br>Basis of Assets<br>Depreciation Made Easy<br>Ethics for Enrolled Agents<br>Federal Credits<br>Filing Status & Dependents<br>Installment Sales & Like Kind Exchange<br>Introduction to S-Corps and LLC's<br>Invest., Wages, Tip & Other ...<br>Itemized Deductions Part I & II<br>Passive Activity Loss Limits & Rental ...<br>Pension & Soc. Sec. Income<br>Sale of Assets<br>Self-Employment Income<br>Understanding Alternative Minimum Tax<br>Welcome to Oregon | <b>HOURS</b><br><br>87<br>87<br>4<br>7<br>4<br>4<br>4<br>5<br>3<br>8<br>4<br>6<br>8<br>4<br>12<br>4<br>6<br>4<br>6<br>4<br>11 |
| <b>PROFESSIONAL EDUCATION SERVICES, LP (PES)</b><br>Kathy Yates<br>8303 Sierra College Blvd.<br>Building #146<br>Roseville, CA 95661<br><br>Phone: 1-800-990-2731<br>916-791-3675<br>Fax: 916-791-4099<br>E-mail:<br><a href="mailto:kyates@pescpe.xohost.com">kyates@pescpe.xohost.com</a><br>Website: <a href="http://www.mypescpe.com">www.mypescpe.com</a> | <b>COURSE TITLES</b><br><br>Accountant's Gd. to Trust<br>Alternative Minimum Tax<br>Car, Travel, Entertain & Home Off Ded...<br>Charitable Contributions & Misc. Ded...<br>Choice of Entity<br>Corporate and Partnership Inc Taxation<br>Death and Taxes<br>Dividends, Corporate Distributions...<br>Divorce and Taxes<br>Estate and Trust Income Taxation<br>Ethics & Professional Responsibility EAs<br>Ethics & the Tax Professional<br>Financial Plan: Invest. Strat. & Vehicles<br>Hiring Independent Contractors<br>Inc Taxes for Churches, Religious Org...<br>Individual Income Tax                                                                                | <b>HOURS</b><br><br>16<br>6<br>10<br>2<br>16<br>12<br>6<br>2<br>12<br>12<br>2<br>2<br>2<br>24<br>16<br>12<br>24               |

|                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PROFESSIONAL EDUCATION SERVICES (Cont.)</b>                                                                                                                                                                                                                                                       | Individual Retirement Arrangements<br>IRS Tax Resolution<br>Intro. Tax-Exempt Organizations<br>Like-Kind Exchanges and Other Sales<br>Limited Liability Companies<br>Living Trusts: Fact and Fiction<br>Medical and Health Savings Plans<br>Partnership General Tax Information<br>Plan Your Estate<br>QuickBooks 2008<br>QuickBooks 2009<br>Quicken<br>Real Estate Tax Issues<br>Residential Rental Property<br>Roth IRA's<br>Small Business Taxation<br>Stock Options<br>Tax Benefits for Education: 529 Plans<br>Tax Implications for 2009 Stimulus Bill<br>Tax Iss & Consequences Financial Plng<br>Taxation of Investment Inc & Expenses<br>Taxation of Owner's Distributions<br>Taxation of Pension and Annuity Income<br>Taxation of Retirement Planning Products<br>Tax-Exempt Organizations<br>Termination/Dissolution Business Entities<br>Today's Cafeteria Plans                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 8<br>9<br>2<br>8<br>10<br>8<br>4<br>2<br>12<br>24<br>24<br>20<br>2<br>10<br>4<br>16<br>16<br>8<br>3<br>20<br>4<br>2<br>8<br>4<br>24<br>2<br>10                                                                                             |
| <b>SURGENT MCCOY, CPE, LLC</b><br><br>Rochelle Fox<br>237 Lancaster Ave<br>Devon , PA 19333<br><br>Phone: 610-994-9614<br>800-778-7436 x9614<br>Fax: 610-688-3977<br><br>E-mail: <a href="mailto:foxr@cpenow.com">foxr@cpenow.com</a><br>Website: <a href="http://www.cpenow.com">www.cpenow.com</a> | <b>COURSE TITLES</b><br><br>Adv Critical Tx Iss for LLC's & Partnershs (ACTL)<br>Adv. Critical Tax Issues for S Corps (ACTS)<br>Adv. Est. Planning & Valuation Issues... (EPVI)<br>Adv. Fed. Inc. Tax Estates, Trusts, Benefic...(AFIT)<br>Adv Form 1041 Practice Workshop (AP41)<br>Adv. Individual Income Tax Return Issues (STRI)<br>Adv. Partnership/LLC Workshop (APLW)<br>After the Election: Critical Year End Tax (AFEL & ELEC)<br>American Recovery & Reinvestment Act 2009 (ARR4)<br>Best Individ. Income Tax Update Course (BITU)<br>Calculating Partners & LLC Members Basis (ABPI)<br>Calculating S Corp. Stock Basis & Creating...(WSCB)<br>Calc Tax Basis 4 a Subchapter S Corp (CTSS)<br>Case Studies Life Cycle Closely Held C Corp (LCCC)<br>Case Studies Life Cycle S Corporation (LCSC)<br>Clearing the Fog in LLC & Partnership St...(CFOG)<br>Comparing & Con the Tx Aspects of S Corps(CCTA)<br>Complete Gd. Admin. Trusts & Estates (GATE)<br>Complete Gd. to C Corp: Issues & Answers (CGCC)<br>Complete Guide to Fringe Benefits (CGFB)<br>Complete Guide to Liquidation of Bus Ent...(CGLB)<br>Comp Guide 2 Payroll Txs and 1099 Issues (CGPT)<br>Comp Guide 2 Partnerships&Limited Liability(CLLC)<br>Comp. Gd. Prep. Limit. Liability Co. Pt.&S Corp.(PLPS)<br>Comp Strategies Max Contributions: Rollovers... (CIRA)<br>Comp. Trust Workshop (TCTW)<br>Comprehensive Fd. Tax Depreciation, Amor...(TDAP)<br>Critical Tax Planning Strategies & Issues...(PRVH)<br>Employ & Retire Tx Iss 4 Mems of an LLC (ERTI)<br>Estate & Bus Sucs Planning Using Life Ins (ESLI)<br>Estate Planning Update (BEUC)<br>Everything You Need Know Retire. Plan Dist. (CRPD)<br>Fed Estate & Gift Tax Rtns:Forms 706/709 (GIFT)<br>Federal Tax Update (BFTU)<br>Fid. Inc Tx Rtrns - Form 1041 Wrkshp (1041)<br>Formation Issues of an S Corporation (FISC)<br>Gen Oper & Acctng Methods of an S Corp (GOAM) | <b>HOURS</b><br><br>10<br>10<br>10<br>8<br>12<br>12<br>10<br>2<br>4<br>16<br>2<br>2<br>2<br>8<br>8<br>8<br>8<br>10<br>12<br>12<br>12<br>16<br>12<br>16<br>16<br>20<br>20<br>8<br>8<br>2<br>10<br>10<br>16<br>12<br>16<br>2<br>16<br>2<br>2 |

|                                            |                                                          |    |
|--------------------------------------------|----------------------------------------------------------|----|
| <b>SURGENT MCCOY, CPE,<br/>LLC (Cont.)</b> | Gold Mine of Grt Tax Strats 4 the Real Est Inv (GOLD)    | 12 |
|                                            | Gov. Business & Personal Retire. Plans... (GBPR)         | 2  |
|                                            | Gd. Assests & Stock Sales, Mergers, Reorgan. (MERG)      | 8  |
|                                            | Gd. Design. & Admin. New Roth 401K....(RTSC)             | 12 |
|                                            | Gd. Individual AMT: Plan Issues & Pitfalls (IAMT)        | 2  |
|                                            | Gd. Tax Deferred Exchanges (TXDE)                        | 2  |
|                                            | Gd. Tax Research: Doing it Better, Smarter ...(SGTR)     | 8  |
|                                            | Guide to Undrstdng the Key Issues...S Corps (IPSC)       | 8  |
|                                            | HB Mastering Basis Dist. Loss Limit. S Corp (HMBI)       | 8  |
|                                            | How Avoid Getting Burned Divorce: Tax Traps (DTTP)       | 8  |
|                                            | How to settle and Estate: Overview (HSEO)                | 2  |
|                                            | Income Tax, Est Tax & Fin Plng Ideas of 2009 (IEFP)      | 12 |
|                                            | Income Tax School (SITS)                                 | 16 |
|                                            | Industry Tax Gd. Fringe Benefits Sel. Payroll (ITGF)     | 8  |
|                                            | Interna. Tx Issues 4 Individuals: Going Overseas (ITIO)  | 10 |
|                                            | Interna. Tax Issues 4 Small & Med-Sized Bus... (ITCO)    | 8  |
|                                            | Intro. Income Taxes of Trusts and Estates (ITTE)         | 2  |
|                                            | Intro. Limited Liability Company (ILLC)                  | 2  |
|                                            | Intro. S Corporations: Eligibility & Elections (ITTE)    | 2  |
|                                            | Liquidation & Termination Issues for LLC's (LTIL)        | 2  |
|                                            | LLC & Partnerhsip Tax Return Prep. Workshop(LLPW)        | 8  |
|                                            | Make Money You & Clients: Top Individ. Tax Str. (ITPS)   | 12 |
|                                            | Make Money You & Clients:Top Bus. Tax Pl. Str.(BTPS)     | 20 |
|                                            | Mastering the Fund. Estate Planning (MFEP)               | 10 |
|                                            | Negotiations Tax Aspects Buy & Sell Business (NTAB)      | 12 |
|                                            | New Depreciation Rles Under Econ. Stimulas (ESDP)        | 2  |
|                                            | Post Mortem Est. Plan. Forms 706/1041/1040 (PMEP)        | 12 |
|                                            | Prep. Corp. Tax Ret. New Staff & Paraprofess. (PCTR)     | 10 |
|                                            | Prep. Individ. Tax Ret. New Staff & Paraprofess. (PITR)  | 8  |
|                                            | Protect. Preparer from New Preparer Penalties (PPES)     | 2  |
|                                            | S Corporation, Limit. Liability & Prtnrshp...(BCPE)      | 12 |
|                                            | Saving for College Coverdell Educ Savings (SCUS)         | 2  |
|                                            | Selected Critical Issues Estate Planner (SCEP)           | 16 |
|                                            | Self Employment Tax: Practical Issues (SEPL & SFEM)      | 2  |
|                                            | Small Business Ret. Plan Review: New Roth...(SBRP)       | 12 |
|                                            | Social Sec. & Other Retirement Benefits...(SSRB)         | 8  |
|                                            | Statutory Fringe Benefits From A-Z (STFB)                | 2  |
|                                            | Tax Aspects Distributions form an IRA (TADI)             | 2  |
|                                            | Tax Aspects Health Benefits Employers & ... (TAHC)       | 2  |
|                                            | Tax Aspects Purchase & Sale Principal Resid. (TASR)      | 2  |
|                                            | Tax Aspects Splitting Income W/Family .... (SIFM)        | 2  |
|                                            | Tax Benefits for College Education (TBCE)                | 2  |
|                                            | Tax Issues & Plan. Post-Retirement Dist...IRA's (TIPB)   | 2  |
|                                            | Tax Issues & Plan. Pre-Retirement Dist. ...IRA's (TIPB)  | 2  |
|                                            | Tax Issues & Plan. Under Uniform Min. Dist...(UMDR)      | 2  |
|                                            | Tax Issues & Plan. Using Roth IRA's (ROTH)               | 2  |
|                                            | Tax Issues in Formation of the LLC (FLLC)                | 2  |
|                                            | Tax Malpractice: Understanding Risk & Protect(TMAL)      | 8  |
|                                            | Top 10 Tax Issues Dealing LLC's & Partnership (LP10)     | 8  |
|                                            | Top Ten Tax Topics 2009 (STTT)                           | 8  |
|                                            | Top 50 Business Tax Bloopers & Blunders(BTBB)            | 8  |
|                                            | Top 50 Bloop & Blund. Fix Them: Estate Plan. (EPBB)      | 8  |
|                                            | Top 50 Bloop & Bld. Fix : Individ. Tax Fin. Plan. (INBB) | 8  |
|                                            | Top 50 Tax Bloop. & Bld. Real Estate Invest. (REBB)      | 8  |
|                                            | Understanding At Risk Basis Rules Form 6198 (ARBR)       | 2  |
|                                            | Understand. Passive Activity Loss & Form 8582 (PALL)     | 2  |
|                                            | Understanding Role of Executors & Trustees (RETU)        | 2  |
|                                            | Understanding Tax Aspects Profit Sharing Pl. (TPSP)      | 2  |
|                                            | Understanding Tax Aspects SIMPLE IRA's (UTAS)            | 2  |
|                                            | Understanding Traditional IRA's (UNRI)                   | 2  |
|                                            | Using & Disclosing Client Tax Ret. Info. New ... (UDTI)  | 2  |
|                                            | Using Life Insurance Trusts Estate Planning (LITP)       | 2  |
|                                            | What Every CPA Should Know: Elder Care Plg (CECP)        | 8  |
|                                            | Within Red Zone of Retire. Tax Plan. Strategies (REDZ)   | 10 |
|                                            | 1040 Tax Season Survival Gd.                             | 8  |
|                                            | 2009 Review of Form 709 – Gift Tax Return (709R)         | 2  |

| <b>TAX EDUCATORS</b>                                        | <b>COURSE TITLES</b>                 | <b>HOURS</b> |
|-------------------------------------------------------------|--------------------------------------|--------------|
| James L. Crawford<br>31869 Herman Road<br>Coburg , OR 97408 | Alternative Minimum Tax              | 3            |
|                                                             | Basics                               | 9            |
|                                                             | Basis of Assets & Like Kind Exchange | 3            |
|                                                             | C Corporations                       | 6            |

|                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>TAX EDUCATORS (cont.)</b><br><br>Phone: (541) 915-4915<br>Toll Free: 1-866-755-2853<br>Fax: 1-866-755-2853<br>E-mail:<br><a href="mailto:tax-ed@tax-educators.com">tax-ed@tax-educators.com</a><br>Web: <a href="http://tax-educators.com">http://tax-educators.com</a>                                                      | <b>COURSE TITLES</b><br>Depreciation 7<br>Divorce 4<br>Farm Income & Expenses 9<br>Going Into Business 4<br>Income Generally 12<br>Information Returns 6<br>Installment Sales 4<br>IRAs 15<br>Itemized/Standard Deductions 12<br>LLC & LLP 3<br>Non-Payroll Taxes 5<br>Oregon 16<br>Partnerships 6<br>Passive Activities 5<br>Payroll Taxes 9<br>S Corporations 8<br>Sole Proprietor 13                                                                                                               | <b>HOURS</b> |
| <b>TAX MATERIALS, INC.</b><br><br>Joe Meyer<br>15105 Minnetonka Ind. Rd.#221<br>Minnetonka, MN 55345<br><br>Phone: (952) 746-5276 x207<br>Fax: (952) 746-5278<br>E-mail: <a href="mailto:joe@thetaxbook.com">joe@thetaxbook.com</a><br>Website: <a href="http://www.thetaxbook.com">www.thetaxbook.com</a>                      | <b>COURSE TITLES</b><br>The Tax Book Deluxe Edition Self-Study CPE 12<br>The Tax Book 1040 Edition Self-Study CPE 8<br>The Tax Book Small Business (2007 Self-Study) 8<br>The Tax Book Ethics Edition (2007 Self-Study) 2                                                                                                                                                                                                                                                                             | <b>HOURS</b> |
| <b>TAX TALK TODAY – See: L&amp;M Productions (PENDING APPROVAL)</b>                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |
| <b>TEC INSTITUTE OF OREGON, LLC</b><br><br>Teresa Hector<br>905 W. 8 <sup>th</sup> Street<br>Medford, Oregon 97501<br><br>Phone: (541) 774-4201<br>Fax: (541) 774-4202<br><br>E-mail: <a href="mailto:tjhector@juno.com">tjhector@juno.com</a><br>Web: <a href="http://www.tecinstitute.com">www.tecinstitute.com</a>           | <b>COURSE TITLES</b><br>Get Started: Filing Req. to Exemptions 10<br>Income 9<br>Itemized Deductions 12<br>Retirement 5<br>Capital Assets 6<br>Business Issues 12<br>Tax & Penalty Issues 3<br>Credits 11<br>Oregon Law 10                                                                                                                                                                                                                                                                            | <b>HOURS</b> |
| <b>Thomas Tax Seminars</b><br><br>Susan Merz<br>1523 Amanda Place<br>Santa Rosa , CA 95403<br><br>Phone: (800) 638-3783<br>Fax: (707) 579-2122<br>E-mail:<br><a href="mailto:info@thomastaxseminars.com">info@thomastaxseminars.com</a><br>Website:<br><a href="http://www.thomastaxseminars.com">www.thomastaxseminars.com</a> | <b>COURSE TITLES</b><br>Basis of Assets – An Overview 5<br>Casualties, Disasters & Thefts 2<br>Ethics & Tax Prof Responsibilities 2<br>Tax Treatment of a Qualifying Child 3<br>Tax Treatment of Corporations 4<br>Tax Treatment of Employee Inc & Exp 2<br>Tax Trtmnt of Estates, Gifts & Trusts 3<br>Tax Treatment of Investment Interest 2<br>Tax Treatment of Partnerships 3<br>Tax Trtmnt of Passive Act/Rntl Inc. 2<br>Tax Treatment of Retirement Plans 2<br>Tax Treatment of S Corporations 3 | <b>HOURS</b> |



| <b>WESTERN CPE<br/>(Cont.)</b>                                                                                                                            | <b>COURSE TITLES</b>                                                                                                                                                                                                                                               | <b>HOURS</b>                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|                                                                                                                                                           | Family Tax Planning: Quick Tips                                                                                                                                                                                                                                    | 2                                                                   |
|                                                                                                                                                           | Farm and Ranch Tax 2008                                                                                                                                                                                                                                            | 12                                                                  |
|                                                                                                                                                           | Fast Track Retirement Planning                                                                                                                                                                                                                                     | 24                                                                  |
|                                                                                                                                                           | Financial Tax Plan. Gd. to Deferring...                                                                                                                                                                                                                            | 3                                                                   |
|                                                                                                                                                           | Foreclosures: Dodging Tax Disaster...                                                                                                                                                                                                                              | 2                                                                   |
|                                                                                                                                                           | Form 1040 Update                                                                                                                                                                                                                                                   | 2                                                                   |
|                                                                                                                                                           | Fringe Benefits                                                                                                                                                                                                                                                    | 16                                                                  |
|                                                                                                                                                           | Getting Most Out of Installment Sale                                                                                                                                                                                                                               | 2                                                                   |
|                                                                                                                                                           | Hot Topics in Estate Planning                                                                                                                                                                                                                                      | 6                                                                   |
|                                                                                                                                                           | Importance of Entities in Estate Plan...                                                                                                                                                                                                                           | 2                                                                   |
|                                                                                                                                                           | Ins and Outs of 1031 Exchanges                                                                                                                                                                                                                                     | 3                                                                   |
|                                                                                                                                                           | Ins and Outs of LLC's 2008                                                                                                                                                                                                                                         | 2                                                                   |
|                                                                                                                                                           | Integrated Tax & Financial Planning                                                                                                                                                                                                                                | 6                                                                   |
|                                                                                                                                                           | Intro to Financial Tax Planning                                                                                                                                                                                                                                    | 16                                                                  |
|                                                                                                                                                           | IRA Distribution Planning                                                                                                                                                                                                                                          | 6                                                                   |
|                                                                                                                                                           | Legal Analysis for Tax Issues                                                                                                                                                                                                                                      | 2                                                                   |
|                                                                                                                                                           | Making the Best of Bad Situations                                                                                                                                                                                                                                  | 16                                                                  |
|                                                                                                                                                           | Mathematics of Wealth Transfer Plan.                                                                                                                                                                                                                               | 6                                                                   |
|                                                                                                                                                           | Oil and Gas Tax                                                                                                                                                                                                                                                    | 2                                                                   |
|                                                                                                                                                           | On-Line Mega Tax Library                                                                                                                                                                                                                                           | 550                                                                 |
|                                                                                                                                                           | On-Line Mega Tax Library Renewal                                                                                                                                                                                                                                   | 550                                                                 |
|                                                                                                                                                           | Operating an S Corporation 2008                                                                                                                                                                                                                                    | 4                                                                   |
|                                                                                                                                                           | Partnership Taxation                                                                                                                                                                                                                                               | 24                                                                  |
|                                                                                                                                                           | Passive Loss and At-Risk Rules                                                                                                                                                                                                                                     | 2                                                                   |
|                                                                                                                                                           | Passive Loss from A – Z in 50 minutes                                                                                                                                                                                                                              | 2                                                                   |
|                                                                                                                                                           | Pocket Gd. to Business Exp. Deductions                                                                                                                                                                                                                             | 2                                                                   |
|                                                                                                                                                           | Post Mortem Estate Planning                                                                                                                                                                                                                                        | 4                                                                   |
|                                                                                                                                                           | Property Disp: Spec Rates & Provisions                                                                                                                                                                                                                             | 2                                                                   |
|                                                                                                                                                           | Quick Guide to S Corp. Taxation                                                                                                                                                                                                                                    | 2                                                                   |
|                                                                                                                                                           | Retirement Plans and IRA's                                                                                                                                                                                                                                         | 5                                                                   |
|                                                                                                                                                           | Small Business Retirement Plans 2008                                                                                                                                                                                                                               | 1                                                                   |
|                                                                                                                                                           | Small Business Tax Saving Tips                                                                                                                                                                                                                                     | 3                                                                   |
|                                                                                                                                                           | Special Real Estate Tax Problems                                                                                                                                                                                                                                   | 16                                                                  |
|                                                                                                                                                           | Tax Analysis of Invsts on the Internet                                                                                                                                                                                                                             | 2                                                                   |
|                                                                                                                                                           | Tax Consequences Interest & Debt                                                                                                                                                                                                                                   | 2                                                                   |
|                                                                                                                                                           | Tax Issues for Members of the Clergy                                                                                                                                                                                                                               | 1                                                                   |
|                                                                                                                                                           | Tax Issues Related to Bankruptcy                                                                                                                                                                                                                                   | 2                                                                   |
|                                                                                                                                                           | Tax Planning for Investors                                                                                                                                                                                                                                         | 4                                                                   |
|                                                                                                                                                           | Tax Strategies for Business Owners                                                                                                                                                                                                                                 | 16                                                                  |
|                                                                                                                                                           | Tax Troubles: What to Do in Tough ....                                                                                                                                                                                                                             | 2                                                                   |
|                                                                                                                                                           | Travel & Entertainment                                                                                                                                                                                                                                             | 24                                                                  |
|                                                                                                                                                           | Understanding Estate Planning & Trusts                                                                                                                                                                                                                             | 2                                                                   |
|                                                                                                                                                           | Unique & Creative Uses of Trusts                                                                                                                                                                                                                                   | 8                                                                   |
| <b>WISE GUIDES, INC.</b><br><br>Kathleen J. Rosenberg<br>2796 Greenspire Lane<br>Akron, OH 44333-2755<br><br>Phone: 1-330-475-0407<br>Fax: 1-330-475-0409 | <b>COURSE TITLES</b><br>1040 Tax Course<br>403b Plan Basics<br>Alimony<br>Alternative Minimum Tax Individual<br>Armed Forces Taxation<br>Basis of Assets<br>Becoming an S Corporation<br>Business Use of Home<br>California Income Tax<br>Charitable Contributions | <b>HOURS</b><br>8<br>2<br>2<br>3<br>5<br>3<br>4<br>3<br>4<br>4<br>4 |

| E-mail:<br><a href="mailto:krosenberg@wiseguides.com">krosenberg@wiseguides.com</a><br>Web site:<br><a href="http://www.wiseguides.com">www.wiseguides.com</a> | <b>COURSE TITLES</b>               | <b>HOURS</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------|
|                                                                                                                                                                | Corporation Deductions             | 2            |
|                                                                                                                                                                | Corporation, Estates & Gift Tax    | 6            |
|                                                                                                                                                                | 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)       | 6            |
|                                                                                                                                                                | 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 & Medical Savings Accounts  | 3            |
|                                                                                                                                                                | Individual Retirement Arrangements | 4            |
|                                                                                                                                                                | Investment Interest Expense        | 3            |
|                                                                                                                                                                | Investment Interest Income         | 4            |
|                                                                                                                                                                | 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            |
|                                                                                                                                                                | Special Corporate Issues           | 2            |
|                                                                                                                                                                | Tax Benefits for Higher Education  | 3            |
|                                                                                                                                                                | Vacation Home                      | 2            |

**~ ADDITIONAL INFORMATION ~**

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

**OREGON ADMINISTRATIVE RULES**

**800-015-0010**

**Continuing Education**

(1) Except for renewal of an initial license, a Licensed Tax Consultant or Licensed Tax Preparer renewing a license shall submit evidence of attending OR by self-attestation on the renewal must complete at least 30 hours of acceptable continuing education since the last renewal date.

(2) If by self-attestation, each licensee shall report compliance with the continuing education requirements on the license renewal document. Licensees shall be subject to the provisions of OAR 800-015-0015 pertaining to the periodic audit of continuing education.

(3) If by self-attestation, proof of participation in required continuing education is the responsibility of the licensee. To ensure that proof of attainment of required continuing education is available for audit or investigation by the Board, licensees shall maintain a record of attendance for at least two (2) years following each continuing education cycle and renewal of the tax practitioner license.

(4) Continuing education credit will be accepted only for courses and seminars that comply with all Board rules regarding continuing education.

(5) The Board may verify continuing education information submitted by licensees.

(6) Education hours earned in excess of 30 hours annually cannot be carried over from one renewal period to the next, except extra hours earned during the month of renewal not claimed on that renewal may be submitted with the following year's renewal.

(7) Continuing education credit shall be granted only once during a license year for attendance at or instruction of duplicate seminars offered by the same sponsor or instructor.

(8) Continuing education credit for courses at accredited universities and colleges will be 15 hours for each semester hour credit and ten (10) hours for each quarter hour credit. For all other courses and seminars, one (1) hour of continuing education credit will be allowed for each hour of classroom attendance.

(9) Continuing education credit may be accepted for instructors of basic or advanced courses or seminars. The credit allowed will be two (2) hours for each hour of teaching, which includes preparation time. No more than ½ of total required continuing education credit can be in teaching.

(10) Correspondence and online study courses may be accepted if the program and sponsor comply with all Board rules regarding continuing education and:

(a) The sponsor requires evidence of satisfactory completion of workbooks or examinations before certificates are issued.

(b) The hours credited do not exceed the credit that would be allowed in a resident course covering the same material; and

(c) A course outline with accompanying workbooks or exams is submitted to the Board, prior to offering the material, for approval of course content and hours of credit claimed.

(11) "In-Company" instruction may be accepted if the course or seminar is presented to ten (10) or more people and all other requirements for continuing education sponsors are met. Portions of such educational sessions devoted to administrative and firm matters shall not be accepted.

(12) If a licensee claims credit for a course or seminar in the reasonable belief the instruction qualifies as acceptable continuing education, but the Board finds all or part of the hours claimed to be unacceptable, the licensee may be granted an additional period of time, not to exceed 60 calendar days, to make up the rejected hours.

(13) Licensed Tax Consultants and Licensed Tax Preparers who have extenuating circumstances and are unable to obtain all their continuing education by their license due dates may make application, by completing a form prescribed by the Board, for a waiver of continuing education hours.

#### **800-015-0015**

##### **Continuing Education: Audit, Required Documentation and Sanctions**

(1) The Board will audit a select percentage of licensee records determined by the Board to verify compliance with continuing education requirements.

(2) Licensees notified of selection for audit of continuing education attestation shall submit to the Board, within 30 calendar days from the date of issuance of the notification, satisfactory evidence of participation in required continuing education in accordance with OAR 800-015-0010.

(3) Documentation of a certificate of completion of attendance at a program, seminar or course provided by a sponsor must include:

(a) Name of student;

(b) Name, address and telephone number of sponsoring institution/association or organization;

(c) Location of program;

(d) Title of program and description of content;

(e) Name of instructor or presenter;

(f) Date(s) of attendance;

(g) Number of classroom hours of instruction;

(4) For documentation of completion of a college/university course, a Licensee must submit a copy of an official transcript, diploma, certificate, statement or affidavit.

(5) If documentation of continuing education is invalid or incomplete, the licensee must correct the deficiency within 30 calendar days from the date of notice. Failure to correct the deficiency within the prescribed time shall constitute grounds for disciplinary action.

(6) Misrepresentation of continuing education, or failing to meet continuing education requirements or documentation may result in disciplinary action, which may include but is not limited to assessment of a civil penalty and suspension or revocation of the license.

#### **800-015-0020**

##### **Continuing Education Program Requirements**

(1) Acceptable continuing education is that which contributes directly to the expertise of the individual in the preparation of income tax returns, and is presented by a sponsor who meets the requirements of all Rules. It is the obligation of each licensee to select a course of study which will contribute to his or her competence in the preparation of income tax returns.

(2) The following general subject matters are acceptable to the extent they contribute directly to the expertise of income tax preparation:

(a) Taxation.

(b) Practitioner Ethics.

(c) Accounting and payroll theory.

(d) Estate, tax or investment planning.

(e) Computer technology.

(f) Others, if the licensee can demonstrate a direct relationship to the preparation of a client's income tax returns.

(3) Programs primarily directed towards the licensee's personal benefit, rather than that of his or her clients, and programs relating primarily to general business management, are unacceptable. Some examples of unacceptable subjects are:

(a) Memory improvement.

(b) Buying or selling a tax practice.

(c) Setting fee schedules.

(d) Character development.

(e) Behavior modification.

(f) Business management

(g) Labor law.

(h) Economic forecasts.

(i) Learning to operate office equipment.

(4) Programs must be at least one (1) hour in length, including reasonable breaks, with credit given in whole hours only.

(5) Programs must be conducted by a qualified instructor whose background, training, education or experience make it appropriate for the person to lead a discussion on the subject matter of the particular program.

(6) Licensees may not receive credit for repeat of courses taken within the same continuing education reporting period.

**Web address to access OARs for reference:** [http://arcweb.sos.state.or.us/rules/OARS\\_800/OAR\\_800/800\\_015.html](http://arcweb.sos.state.or.us/rules/OARS_800/OAR_800/800_015.html)

**Do NOT submit ANY proof of continuing education with your renewal. Keep your attendance slips in your personal renewal information file. For renewal purposes you**

will be required to submit a listing of courses taken, dates attended, type of course, hours claimed and sponsor name.

**ONLY if AUDITED, will you be required to submit COPIES of continuing education certificates. Please retain your original certificates for your records.**

**Renewal cycle information:**

**For renewal of your license in 2009 (Preparer) & 2010 (Consultant) - Continuing Education Hours shall be accrued within the following date ranges:**

**Preparer – Sept. 1, 2008 thru renewal date (Your license expires 9/30/09 and you will no longer be able to provide services until you have renewed your license. A reactivation fee of \$35 will be assessed after October 15, 2009)**

**Consultant – May 1, 2009 thru renewal date (Your license expires 5/31/10 and you will no longer be able to provide services until you have renewed your license. A reactivation fee of \$35 will be assessed after June 15, 2010)**