

**BOARD OF TAX PRACTITIONERS
DISCIPLINARY ACTION LOG
MARCH 2001 – JULY 2008**

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
July 2008	Maciel, Christy	Bend	1 violation of OAR 800-025-0020 ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$200	Closed
April 2008	Adkins, Joshua	Redmond	68 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$4,317	Closed
April 2008	Jones, Wendy	Sunriver	1 violation of OAR 800-025-0020 ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$100. Legal costs: \$1,309	Closed
April 2008	Sisco, Darla Jean	Jefferson	3 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Final Order by Default. Civil penalty in the amount of \$15,000.00. Legal costs: \$189	Closed
March 2008	Olson, Patricia A.	McMinnville	1 violation of ORS 673.705(1) by obtaining or attempting to obtain a license as a tax consultant or a tax preparer by fraudulent means.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$275	Closed
March 2008	Savage-Duke, June	Central Point	46 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$4,600	Closed
February 2008	Ashmore, Elroy A. Jr	Portland	1 violation of OAR 800-010-0025(6) ~ Failure upon request by a client, to make available or return within a reasonable amount of time to the client, personal papers or source material in the manner furnished to the licensee by the client.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$500	Closed
February 2008	Mayer, Damon L.	Salem	7 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$1,395	Closed

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February 2008	Tiller, Candace L.	Burns	1 violation of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$100	Closed
January 2008	Fisher, Will B.	Bend	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$500	Closed
January 2008	Fiducial Business Centers	Portland	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$1,000	Closed
January 2008	Tippen, Courtney	Eugene	1 violation of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order. Civil penalty in the amount of \$300	Closed
December 2007	Bautista, Patricia	Vancouver WA	83 violations of ORS 673.615(2) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$1,600	Closed
November 2007	Hindman, Brandi R.	Oregon City	10 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$2,500	Closed
November 2007	Writer, Nancy	Junction City	1 violation of OAR 800-010-0030 ~ Failing to carry out her duties as a resident consultant in a tax preparation business by allowing an unlicensed person to prepare, advise and assist in the preparation of personal income tax returns for valuable consideration without being exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$500	Closed
November 2007	Kelly, Pax	Bandon	1 violation of OAR 800-010-0050 ~ Advertising for personal income tax services in Oregon for valuable consideration without being registered with the Board.	Settlement Agreement and Stipulated Final Order in the amount of \$50	Closed

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November 2007	Chambers, William H.	Beavercreek	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$500	Closed
November 2007	Glenn, Robert C.	Portland	9 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$2,500	Closed
October 2007	Bentley, Albert S.	Wilderville	87 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$34,163.41	Closed
October 2007	Breunig, Gerald D.	Vancouver WA	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$150	Closed
October 2007	Elsa, Elaine E.	Portland	1 violation of OAR 800-010-0030 ~ Failing to carry out her duties as a designated consultant in a tax preparation business by allowing an unlicensed person to prepare, advise and assist in the preparation of personal income tax returns for valuable consideration without being exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$1,500	Closed
October 2007	Carver, Frances L	Springfield	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$500	Closed
October 2007	Moore, William R.	Lake Oswego	152 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$1,500	Closed
September 2007	McAbery, Gretchen	Welches	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$200	Closed

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September 2007	Lopez, Carmen	Tigard	1 violation of OAR 800-010-0030 ~ Failing to carry out her duties as a resident consultant in a tax preparation business by allowing an unlicensed person to prepare, advise and assist in the preparation of personal income tax returns for valuable consideration without being exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$1,000	Closed
August 2007	Barney, Stanley E.	Portland	38 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$3,500	Closed
August 2007	Bischoff, Marcia J.	Bend	2 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$500	Closed
August 2007	Moseley, Wanda M.	Lebanon	1 violation of OAR 800-010-0040(2) ~ Failing to include license number on tax return.	Settlement Agreement and Stipulated Final Order in the amount of \$200	Closed
August 2007	Moore, Lisa R.	Hillsboro	1 violation of OAR 800-025-0030(2) ~ Failing to register a tax preparation branch office which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$150	Closed
August 2007	Noe, Teresa	Gresham	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$250	Closed
August 2007	Twombly, T Alan	Milwaukie	1 violation of OAR 800-010-0030 ~ Failing to carry out his duties as a designated consultant in a tax preparation business by allowing an unlicensed person to prepare, advise and assist in the preparation of personal income tax returns for valuable consideration without being exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$2,000	Closed
August 2007	Bell, Johns S.	Beaverton	1 violation of OAR 800-010-0030 ~ Failing to carry out his duties as a designated consultant in a tax preparation business by allowing an unlicensed person to prepare, advise and assist in the preparation of personal income tax returns for valuable consideration without being exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$2,500 and to pass the consultant exam with a passing grade.	Closed

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July 2007	McDonald, Valerie K.	Eugene	8 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$2,584.55	Closed
July 2007	Marreel, Robert P.	Hillsboro	1 violation of 800-025-0020(1) ~ Failing to register a tax business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$250	Closed
July 2007	Hillier, Steven A.	Beaverton	1 violation of 800-025-0020(1) ~ Failing to register a tax business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$200	Closed
July 2007	Antorietto, Jan P.	Portland	1 violation of OAR 800-010-0030 ~ Failing to carry out his duties as a resident consultant in a branch office by allowing an unlicensed person to prepare, advise and assist in the preparation of personal income tax returns for valuable consideration without being exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$800	Closed
April 2007	Armstrong, Dennis J.	Grants Pass	15 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement amount of \$1,500	Closed
April 2007	Wilson, F. Daniel	Cottage Grove	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$1,000	Closed
April 2007	Scholl, Marji Marlene E.	Portland	168 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$1,000	Closed
March 2007	Wagar, Roxanne J.	Garibaldi	2,426 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure and, 2,426 violations of ORS 673.705(2) ~ Representation of a tax consultant or tax preparer when he/she is not so licensed.	Final Order by Default \$655,064.40	Collections

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March 2007	Morton, Janet L.	Salem	1 violation of OAR 800-025-0060(1) ~ Failing to have a Licensed Tax Consultant in residence at the principle office to carry out his/her duties for at least 50% of the time per month that the office is open to the public for tax preparation, assistance and advice.	Settlement Agreement and Stipulated Final Order in the amount of \$500	Closed
March 2007	Mancia, Daniel O.	Grants Pass	46 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$1,000	Closed
February 2007	Yeaney, Joseph L.	Portland	1 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$1,200	Closed
February 2007	Redman, Laurie P.	Grants Pass	825 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement in the amount if \$20,000	Closed
February 2007	Bernadette, Barbara	Eugene	1 violation of OAR 800-010-0050 ~ Advertising for personal income tax services in Oregon for valuable consideration without being registered with the Board.	Settlement Agreement and Stipulated Final Order in the amount of \$250	Closed
August 2006	Brown, Tina L.	Myrtle Creek	14 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Final Order by Default in the amount of \$7,099.30	Collections
November 2005	Adkins, Joshua	Prineville	68 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Final Order by Default in the amount of \$8,500	Collections
July 2005	Fuller, John	McMinnville	1,333 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Final Order by Default in the amount of \$170,277.72	Collections

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January 2005	Rice, Stephen Lee	Portland	13 violations of ORS 673.615(2) ~ Preparing, advising, and assisting in the preparation of personal income tax returns without the supervision of a tax consultant.	Final Order on Reconsideration in the amount of \$33,956.47	Collections
March 2003	McLean, Neva	Florence	1 violation of OAR 800-010-0025(6)(a) ~ Failure to respond to a written request by a client and to make available personal papers or source material in the manner furnished to the licensee by the client.	Final Order by Default in the amount of \$3,000 and revocation of license	Collections
August 2002	Slack, Nancy	Hermiston	22 violations of ORS 673.705(4) ~ Using the license of another. 67 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Final Order in the amount of \$33,150.10 and the revocation of license	Collections
April 2002	Eppler, Thomas	Milwaukie	4,075 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure. 4,930 violations of ORS 673.705(3) ~ Represent that the person is licensed as a tax consultant if the person is not so licensed. 5 violations of ORS 673.643(1) ~ Preparing personal income tax returns without being authorized within the state to render those services.	Civil Penalty in the amount of \$805,700	Collections
August 2001	Glemba, Emil	Selma	10 violations ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Civil Penalty in the amount of \$4,600	Collections
August 2001	Hagen, Charles	Portland	206 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Civil Penalty in the amount of \$51,350	Collections
August 2001	Smith, Donna	Roseburg	80 violations of ORS 673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Civil Penalty in the amount of \$59,500	Collections

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Date	Name	City	Violation(s)	Disciplinary Action	Case Status
November 1996	Carey, Kathleen M.	Portland	1 violation of 800-010-0025(7) ~ Failing to return client records when requested to do so. And 1 violation of 800-010-0042 ~ Failing to respond to communications from the board when requested to do so.	Civil Penalty in the amount of \$1,000	Collections