

Final Orders Issued by the Board

A final order was issued on July 28, 2004 against Pamela R. Nugent a Licensed Tax Consultant for committing one violation of OAR 800-0010-0030(1). The licensee failed to perform the duties of a tax consultant by allowing Jeremy B. Harkin to practice in the consultant's or business' name without being licensed as a tax consultant, tax preparer, or exempt from such licensure as described in ORS 673.610. A civil penalty in the amount of \$800.00 was assessed against the licensee. Ms. Nugent has paid her civil penalty with the Board.

A final order was issued on November 29, 2004 against Jeremy B. Harkin for 66 violations of ORS 673.615(1) for preparing, advising, or assisting in the preparation of personal income tax returns in Oregon for valuable consideration without being licensed by the Board or exempt from licensure. A civil penalty of \$500.00 was assessed against the licensee for each of the 60 violations of ORS 673.615(1). The total civil penalty assessed against the licensee under this order is \$30,000.00. Mr. Harkin has settled his civil penalty with the Board and is currently licensed.

On December 6, 2004 a final order was issued against Sandra J. Staniforth for 224 violations of ORS 673.615(1) preparing, advising, and assisting in the preparation of personal income tax returns in Oregon for valuable consideration without being licensed by the Board or exempt from licensure. A civil penalty in the amount of \$500.00 was assessed for each of the 224 violations of ORS 673.615(1). The total civil penalty assessed against the licensee under this order is \$112,000.00. Ms. Staniforth has settled her civil penalty with the Board and is currently licensed.

On January 21, 2005 a final order was issued against Stephen L. Rice for 13 violations of ORS 673.615(2) preparing, advising, and assisting in the preparation of personal income taxes in Oregon for valuable consideration without the supervision of a tax consultant, CPA, or PA. Mr. Rice was assessed a civil penalty in the amount of \$1,000.00 each for 4 of the violations, and \$2,300.00 each for 9 of the violations. The total civil penalty assessed against Mr. Rice was \$33,956.47 for his 13 violations of ORS 673.615(2).

The Board held another administrative hearing on March 10, 2005 for Sharon Bartu who contested the 66 violations of 673.615(1) preparing, advising, and assisting in the preparation of personal income tax returns in Oregon for valuable consideration without being licensed by the Board or exempt from licensure.

The Board held another administrative hearing on April 24, 2005 for John Fuller who contested the 1,333 violations of 673.615(1) preparing, advising, and assisting in the preparation of personal income tax returns in Oregon for valuable consideration without being licensed by the Board or exempt from licensure.

The office of administrative hearings is used when a case is contested and a hearing is conducted by an administrative law judge who provides a written decision of their findings as an impartial third party.