



TAX BOARD BULLETIN

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October 2006

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Message from the Board Chair

- Merry VanAtta -

First of all, I'd like to thank all of you who responded to my request for input concerning Technology as acceptable continuing education in the June 30, 2006, Tax Board Bulletin. There were over one hundred responses; 89% of those responding said yes, Technology should be acceptable continuing education and 11% said no, Technology should not be acceptable continuing education.

All the responses were given to the board members for their review before the September 12th Exam and Education committee meeting where this matter was addressed. Although it wasn't requested, some of the respondents included the reasoning behind their position and that information was useful to the committee in making its recommendation to the full Board. There was much discussion and some concerns, however, the committee did recommend the full Board consider adding Technology as an acceptable continuing education general subject matter.

At the full board meeting, the Exam and Education committee presented their recommendation and again there was considerable discussion. Our legal representative from the Department of Justice pointed out that, under OAR 800-015-0020 Continuing Education Program Requirements, acceptable continuing education is that which contributes directly to the expertise of the individual in the preparation of income tax returns. With that reassurance, the Board agreed to start the rulemaking process that would amend this rule. They propose adding COMPUTER TECHNOLOGY as an acceptable general subject matter for continuing education. They also propose adding wording that clarifies that all of the acceptable general subject matter must contribute directly to the expertise of income tax preparation. This is not a change. The rule already states that, however, the Board wanted to state it again. Also, in this amendment, the Board is adding the provision that licensees may not receive credit for repeat of courses taken within the same continuing education reporting period. This last addition is a clarification issue requested by staff. The matter has gone before the Rules Advisory Committee and will be out for public comment on November 1, 2006. All six board members attending this meeting (one board member was excused) supported this action.

This is where I need your help again. When this Public Hearing is announced (you will be notified with the serve list and it will be posted on our website), please give another two minutes of your time and let your support, or non-support as the case may be, become part of the public record. E-mail the Board at tax.bd@state.or.us or mail your response to 3218 Pringle Rd SE #120, Salem, OR 97302 or fax your response to (503)378-3575. LET'S GET THIS DONE!

Board of Tax Practitioners

3218 SE Pringle Road #120, Salem, Oregon 97302

2005/2007 Annual Calendar

All meetings are open to the public unless otherwise stated. The Tax Board encourages interested licensees to attend any public meeting. Your input is appreciated!

Meeting notices and agendas are located on the Tax Board website www.oregon.gov/OTPB approximately two weeks prior to the scheduled meeting date. Map and directions to the Board of Tax Practitioners office, which is located in the Morrow Crane Building is available via our website. If notices and agendas have not been posted, please e-mail the Board office at tax.bd@state.or.us to find out when they will be posted.

Pursuant to ORS192.660(1), Executive Sessions are closed to members of the public.

Month / Time	Topic	Location	Comments
December 10 th "2005" 9:30 a.m.	Board Administered Examination	Winema Place NW Center Building 50 4061 Winema Place NE Salem, Oregon	Space availability is 250 candidates. Application deadline: November 11, 2005.
January 19 th & 20 th "2006" 9:00 a.m.	Board & Committee Meetings	Salem Morrow Crane Building	Public Welcome
May 9 th & 10 th <hr/> May 11 th & 12 th 9:00 a.m.	Work Sessions <hr/> Board & Committee Meetings	Salem Morrow Crane Building	Public Welcome
July 11 th & 12 th <hr/> July 13 th & 14 th 9:00 a.m.	Work Sessions <hr/> Board & Committee Meetings	Salem Morrow Crane Building	Public Welcome
August 29 th & 30 th 9:00 a.m. August 28 th	Board & Committee Meetings <hr/> Instructor Workshop	Salem Morrow Crane Building To be announced	Public Welcome <hr/> Must register to attend
November 6 th & 7 th Outreach Meeting Licensee Luncheon *8:30 a.m. (*Time Change)	Board & Committee Meetings	Newport <hr/> Hallmark Resort 744 SE Elizabeth Street Newport, Oregon 97365	Public Welcome <hr/> Licensee Luncheon registration (home page of website): www.oregon.gov/OTPB
December 9 th 9:30 a.m.	Board Administered Examination	Winema Place NW Center Building 50 4061 Winema Place NE Salem, Oregon	Space available = 350 Application deadline: November 8, 2006.
January 8 th & 9 th "2007" 9:00 a.m.	Board & Committee Meetings	Salem Morrow Crane Building	Public Welcome

* Refer to Meeting Notice for the time and location.

** Locations are subject to change do to the availability of the Morrow Crane conference room and circumstances out of the Board's control.

Message from the Director

The agency continues to look for ways to improve its processes. Recently, the agency sent all its licensees a customer satisfaction survey. The survey attempts to poll the agency's customers on its performance. We have received many surveys back. If you have not had a chance to complete yours, please do so and send the survey back, either by fax, or mail. Copies of the survey can be obtained on the home page of the Board's website at: www.oregon.gov/OTPB. The agency is using the information to find the areas we need to improve. Please help by completing the surveys.

An area the agency has worked very hard to improve is the examinations. The agency is looking for ways to improve the pass rates of both consultant's and preparer's examinations. This past year in developing the preparer's examination, the agency recruited licensees to participate on its item writing committee. This was a committee that reviewed the preparer's examination question bank and suggested changes be made to the questions. They also wrote new questions to add to the question bank. The committee was made up of licensees with various levels of experience. We believe this process will improve the quality of the questions asked on the preparer examination. In fact, the committee was such a success, the Board has agreed to the same process for the consultant's examination. We are really looking forward to the examination results this next year. Another addition to the examinations is a consultant sample test posted on the home page of the Agency's website: www.oregon.gov/OTPB. The test consists of a question from each of the categories tested, with the answers; subject matter; and references located at the bottom of the test. This will give examinees the ability to practice taking the examination. Also, the answers; subject matter and references to the most frequently missed questions are listed in the General Information Booklet for each student to check their answers. This is a continued effort for the agency to make the examinations more transparent.

I was able to attend the Nationwide Tax Forum in Las Vegas in August. Oregon continues to be considered the leader in the Country for the regulation of Tax Professionals. The continued discussions involving nationwide registration and the problems discovered by the U.S. General Accounting Office (GAO), has moved Oregon's licensing program into the forefront of discussions involving the regulation of unenrolled preparers. Sue Church (Board Member) and I were able to meet with the Assistant Director of the GAO. He discussed their study last year on unenrolled preparers. This was the study where they sent decoys into franchise offices looking for mistakes. In all 19 instances, errors were made on the returns. The Assistant Director was interested in Oregon's licensing program and how we would keep this type of fraudulent tax preparation out of Oregon. We explained our program and challenged the GAO to try a similar study in Oregon. This challenge was made with complete confidence in our licensee abilities and ethics. The agency will continue to correspond with the GAO as well as many other contacts made during the Forum.

This is an exciting time for the agency. We continue to grow and adapt to meet the needs of our licensees and Oregonians. I encourage and welcome all of you to become involved in the Board and the changes we are making. Feel free to email your comments and thoughts to tax.bd@state.or.us. I encourage and welcome them.

You might have heard by now, but I will be leaving the Board for a position as the Executive Director of Government Standards and Practices Commission. My last day with the Board will be

Message from the Director (Cont.)

November 2nd. My time here at the Board has been the most rewarding of my career with the State of Oregon. The level of professionalism and dedication to the profession demonstrated by the licensees is second to none. I was always very proud to be the Executive Director of the Board. I was very torn when this opportunity arose, but it was an opportunity I could not pass up. Thank you very much for all the years of support. The Board is moving in a direction that can only mean success in the future. The Board will continue to work hard to provide services to its licensees and protections for Oregonians. The Nation is looking towards our licensing program. They know Oregon is the leader in personal income tax preparation. I again, am very proud to be even a small part of this success.

Message from the Investigator

I continue to have licensees take the time to contact the Board with their concerns regarding various compliance issues in relation to the preparation of personal income tax returns. I will continue to respond as quickly as possible and will make every effort to resolve complaints in the area of unlicensed activity, return of records, and any other violations of the Board's laws and rules. I currently have ten (10) investigations which involved people who, at one time, had been licensed with the Board and either; are in lapsed status or are ineligible because they failed to renew their license. Laurie P. Redman who was last licensed in 1997, continued to prepare an average of 275 returns per year at her office in Grants Pass. In addition to her unlicensed activity she also represented herself as a Licensed Tax Consultant and an EA. This is a good example of why it is important to post your license and to educate the public to look for a licensed tax professional. Unlicensed individuals are working in communities throughout the State and often are interacting with licensees. Recently I have presented a class on the Board's code of professional conduct throughout the state, most recently at OSTC's convention in Coos Bay. The response from licensees has been positive. The presentation illustrates the importance of reviewing the Board's laws and rules. Remember you can download a copy of the laws and rules off the Board's website at: www.oregon.gov/OTPB

I look forward to working with licensees this next tax season and would encourage you to contact me if you have any concerns regarding compliance issues. Please telephone me at (503) 378-4860 or e-mail me at duane.m.hunter@state.or.us.

Let's Get the Word Out

The Board receives several calls every month from mortgage companies and lenders wanting to know if the person who provided personal income tax preparation for a business is currently licensed. One way to help educate these lenders is to include a brief statement in your response regarding the self employed returns you prepared. An example could be the following statement which is included in the response to the lenders:

“In the State of Oregon, Income Tax Professionals are required by law to be licensed as an Attorney, a CPA, a PA and/or a Licensed Tax Consultant or a Licensed Tax Preparer. “

For additional information or to verify the status of a licensee, please contact the Oregon State Board of Tax Practitioners at (503)378-4034.

Message from the Examination & Education Coordinator

I would like to ask that basic course sponsors, instructors and mentoring licensees encourage **ALL** examination applicants to gain a copy of the *General Information Booklet*. This booklet is designed to assist candidates in studying and applying for the examination as well as provides students with insight on the outlay of the examinations, including examination source document listings, an index of the examinations, proctoring site schedules/fees and the most frequently missed questions from the previous examination season. Updated General Information Booklets were released on September 1, 2006, and can be obtained from our website at:

<http://www.oregon.gov/OTPB/Forms.shtml>

Examination application materials can also be obtained from our website at:

<http://www.oregon.gov/OTPB/Forms.shtml>

This examination season, the Board has made many changes to the examination development process and continuing their commitment in improving both the consultants and preparer examinations. The Board would like to encourage and receive recommendations from basic course sponsors, instructors, licensees and constituents on making additional improvements to the examinations.

In addition to making improvements to the examinations, the Board is seeking consultants who **ALL** would be interested in volunteering their time to mentor/become a study partner for potential examination candidates. If you would be interested in volunteering your time to assist persons wanting to enter the industry, please notify the board office so that we can add your name and contact information to the list. Ideally, the Board would like to establish a listing of volunteers from all locations throughout the State of Oregon.

Please forward your ideas, recommendations and/or contact information for mentorship to the board office via e-mail at: tax.bd@state.or.us ; by fax at: (503) 378-3575 **OR** by mail at: 3218 SE Pringle Road #120, Salem, Oregon 97302.

Examination Changes

Consultants Examination:

On August 1, 2006, a change in the number of questions asked on the examination occurred. The consultant examination now consists of two-hundred (200) examination questions.

In addition, a sample consultant's examination was developed and placed on the home page of our website (www.oregon.gov/OTPB) for candidates to use when studying for the consultants examination. This sample examination consists of one question from each of the categories the examination tests on. There are thirty (30) different categories on the consultant's examination. Therefore the sample examination is thirty (30) questions in length. The answers, subject matter and references are also included with the sample examination on our website.

Preparer Examination:

On September 1, 2006, a change in the number of questions asked on the examination occurred. The preparer examination now consists of two-hundred (200) examination questions.

Consultant State ONLY Examination:

On September 1, 2006, a change in the number of questions asked on the examination occurred. The consultant state ONLY examination now consists of fifty (50) examination questions.

2006 Examination Work Session – Update & Outcome...

The Board is committed to the further development of avenues and making adjustments to procedures for improvement in all areas of the examination process. Over the last year, the Board has made several changes to the examination process, including but not limited to:

- Establishing a better rapport with sponsors through improved communication.
- Development of a Preparer Item Writing Committee for review of the examination item bank.
- Future (2007) development of a Consultant Item Writing Committee for review of the examination item bank.

Additional improvements to the examination process were established during the 2006 Examination Work Session. The improvements made are as follows:

- Additional information added to the reference guide provided to examination candidates for both the consultant's and preparer examinations.
- Invitation to Item Writing Committee members to attend the Board Work Sessions held yearly for the development of the examinations.

Splitting Continuing Education Credits Between Renewal Cycles

Oregon Administrative Rule (OAR), **800-015-0010(4)** states: *“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 may be withheld by the licensee and submitted with the following year’s renewal.”*

What does this mean? This means that continuing education (CE) hours obtained during the month of renewal (May for consultants & September for preparers) can be carried forward from one renewal year to the next renewal year provided the board office receives qualified documentation from the licensee.

As the Board cannot waive the requirements of OAR 800-015-0010(4), it is the licensee’s responsibility to provide enough documentation to verify the CE hours they have earned are eligible for renewal credit. Licensees must clearly indicate they are withholding CE hours earned during the month of renewal. The licensee must clarify on their renewal form as well as their CE certificate, the number of hours they plan to use for each renewal cycle. In addition, the licensee must submit an identical CE certificate for each renewal cycle in which they are utilizing the carried forward CE hours. If the licensee does not submit a copy of the same identical CE certificate, no credit hours will be issued for the subsequent renewal per OAR 800-020-0030(4); Licenses – Renewals, which states: *“Renewal licenses shall be issued upon receipt of a signed renewal application notice, proof of required continuing education, and the appropriate fee.”*

When a licensee requests that a CE certificate, in which the hours earned were in the month of renewal (May for consultants & September for preparers), be applied between renewal cycles, Board staff will retain the certificate information on the Tax Board database. Again, it is the licensee’s responsibility to submit an identical copy of the CE certificate along with other CE certificates to receive CE credit for the hours completed. Submitting a CE certificate one-time, with one year’s renewal notice and fees, does not qualify a licensee to receive CE hours for both renewal cycles in which they plan to utilize the CE hours completed.

Board and Licensee Communication

Communication in this day and age has tremendously transformed for most of us. Few of the licensees are lucky enough to be in the early decades of our lives, so we have seen a change in methods of communication our children will never understand. It is an age of immediate rewards, including faxes, email, text messaging, cell phones and blackberry devices.

With this in mind, how we use these tools has an impact on our businesses. It puts an additional burden on the tax practitioners in communicating with our clients in a timely manner. Now, waiting an hour or a day may be a long time for our clients. What seemed to be timely has changed, along with the demands on business owners.

We don’t get a nice letter requesting a mortgage letter. It is a demanding phone call, followed by a fax to satisfy privacy requirements. Immediate response is expected. Our businesses have to be

paying attention continually, not just during tax season.

This works to our advantage as well. No longer do we wait for snail mail to finish the tax return. Faxes and email provide basis, documents, and other requests. Computers and various drives allow speed of economy of preparation and storage. Preparing a tax return manually is a frightening thought we fortunately don’t have to succumb to.

Keeping informed on tax matters, through the IRS and ODR as well as our associations serves us as well. It can make the difference between correctly filed returns. Be sure that you are “connected”. Brian Wozniak with the IRS works hard to disseminate information through the various associations, and most of the associations have a method of communicating with members. The Board of Tax Practitioners is communicating by email. Be sure they have your correct email address. There is little excuse these days for not being aware of new events. Stay tuned in. Be connected.

2006 Board Administered Examination

Scheduled for: Saturday, **December 9th**
Where: Winema Place -NW Center
Chemeketa Community College
4061 Winema Place N.E. Bldg #50
Salem, Oregon 97305
Sign-In Time: 9:30 am through 10:30 am
Instructions: 10:30 am through 11:00 am
Examination Begin Time: 11:00 am

Please Note: Exams will be based on **2005** tax law.

Space available at the examination site, this year, is limited to 350 candidates. The first 350 individuals to make application and qualify for the examination will be granted a seat at the **December 9, 2006**, board administered examination. Candidates wishing to take the board examination at the above listed location are required to submit all application materials and fees to the board office no later than: **5:00 p.m. - November 8, 2006**.

Photo Identification will be required at the time of sign-in. Only simple function calculators will be allowed - programmable/tape feed calculators are prohibited. All items brought to the examination must be placed in clear/see through containers and must be revealed to and approved by staff at the time of sign-in. No food items, cell phones or other un-approved electronic devices will be allowed in the examination room(s) and during the examination.

Examination Duration:

Preparer Examination = 5 hours
Consultant Examination = 5 hours
Consultant State Only Examination = 1.5 hours

The Board encourages all examination applicants to gain a copy of the General Information Booklet which is designed to assist candidates in studying and applying for the examination as well as provides candidates with insight on the outlay of the examinations, including the most frequently missed questions from the previous examination season. The General Information Booklet as well as all examination application materials can be obtained from our website at:
<http://www.oregon.gov/OTPB/Forms.shtml>

Continuing Education Audits by Donna Gilmour

Beginning in November/December of 2006, the Board will be conducting random audits of sponsors providing continuing education seminars and classes. A program has been devised by Monica J. Walker, Examination and Education Coordinator, for random checks on attendance, program outline, instructor qualifications, and record retention. Sponsors must meet all requirements of Oregon Administrative Rule (OAR) 800-015-0030. The Board encourages all sponsors to review and become familiar with the OARs governing the Board of Tax Practitioners.

Web Update...

The following website items have been updated:

- 2006/07 General Information Booklet
- 2006/07 List of College Proctors / Fee's
- 2006/07 Correspondence Course Approvals
- 2006/07 Basic Course Sponsors

Licensees are encouraged to check the Boards website frequently: www.oregon.gov/OTPB

If you have any comments and/or would like to see additional information listed on the site, please contact the board office by phone at: (503) 378-4034 or e-mail your inquiry to: tax.bd@state.or.us.

The Board welcomes your input in the continuous development of the web site.

Paid Advertisement:

BUYER FOR TAX BUSINESS AND/OR OFFICE

**I WOULD LIKE TO BUY
A SMALL TO MEDIUM
SIZE PRACTICE IN
OREGON OR
VANCOUVER**

PARTNERSHIP POSSIBLE

STAN TUREL 503-803-5661

2006 Instructor Workshop

by Marilyn Johnston

The Board sponsored Instructor Workshop was held on September 11, 2006, at Chemeketa Community College.

All Instructors were invited to attend; Basic, Consultant and Seminar Instructors. It was a very good session with a lot of networking and experience shared. Twenty-five (25) Instructors were in attendance; approximately half of these were Basic Instructors.

Our speaker for the morning session was Joy Wilen. Joy shared her experience in teaching adult students. She spoke on getting people ready to take the exam and many practical ideas on teaching the concepts of income tax theory. Some of her ideas were to "Speak English", "avoid large words" and "don't use acronyms". She also pointed out that if you cite code sections tell the class what they are. She had many other ideas which she has used in her very successful career. We want to Thank Joy for graciously taking her time and sharing her many wonderful methods with the Instructors who were able to attend the workshop.

In the afternoon we broke into four groups with each group reviewing fifty (50) questions from the bank of exam questions used for the Preparer's Exam. Each group had a member of the Board as part of their group. The groups were to discuss ways to teach the material to be sure that the students would be given all the information they would need to pass the exam. Each group then gave a report of their findings at the end of the session.

At the end of the day, as in years past, we had a panel discussion with participants asking the Board Members and Staff questions.

Based on the evaluations that were filled out by the participants I feel that the Instructor Workshop was a real success. The participants gave us many ideas for next years Instructor Workshop. We also would like to hear from those Instructors who were unable to attend what topics they would like to see us present at future Instructor Workshops.

BOARD MEMBERS Their Terms of Office & Committees in which they serve

Merry VanAtta
Chair, Lebanon

6/1/03 - 5/31/06

6/1/06 – 5/31/09

Committees:

Administration* – Complaint

Marilyn Johnston
Vice Chair, Central Point

2/1/04 - 1/31/07

Committees:

Administration - Exam & Education

Donna Gilmour
Salem

6/1/02 - 5/31/05

6/1/05 – 5/31/08

Committee:

Complaint – Exam & Education*

D. Sue Church
Bandon

12/1/00 - 11/30/03

12/1/03 - 11/30/06

Committees:

Administration - Business Practice*

Michael Addington
Bend

3/31/05 – 3/30/08

Committees:

Complaint*

Wendy M. Jones
Sunriver

4/10/06 - 4/9/09

Committees:

Business Practice – Exam & Education

Robert Elliott - Public Member
Lebanon

7/1/06 – 6/30/09

Committees:

Business Practice

*Committee Chair

DISCIPLINARY ACTIONS

January 2006 through September 2006

DATE	NAME	LOCATION	VIOLATIONS	ACTIONS
January-06	Joseph Yeaney	Portland OR	8 violations of ORS 673.615(1) Preparing personal income tax returns without being licensed	The Board approved a Stipulated Settlement in the amount of \$4,200.00
February-06	Larry Beutelschies	Portland OR	1 violation of OAR 800-025-0030(2) failure to register a tax preparation business with the Board	The Board approved a Stipulated Settlement in the amount of \$500.00
July-06	Albert Bentley	Wilderville OR	81 violations of ORS 673.615(1) Preparing personal income tax returns without being licensed	Albert Bentley has requested a hearing
July-06	Enedina Brambila	Troutdale OR	The Board requested surrender after learning of her felony conviction	Voluntary Surrender of preparers license, and prohibited from applying for a license for a period of 3 years
August-06	Rick Maas	Gresham OR	53 violations of ORS 673.615(1) Preparing personal income tax returns without being licensed, 51 violations of ORS 673.705(2) representing himself to be a Licensed Tax Consultant	The Board issued a Final Order in the amount of \$312,000.00
August-06	Dennis Armstrong	Grants Pass OR	15 violations of ORS 673.615(1) preparing personal income tax returns without being licensed	The Board issued a Final Order in the amount of \$3,000.00
August-06	Tina Brown	Myrtle Creek OR	14 violations of ORS 673.615(1) preparing personal income tax returns without being licensed	The Board issued a Final Order in the amount of \$7,000.00
September-06	Laurie Redman	Grants Pass OR	825 violations of ORS 673.615(1) preparing personal income tax returns without being licensed, 825 violations of ORS 673.705(2) representing herself to be a Licensed Tax Consultant	The Board issued a final Order in the amount of \$825,000.00
September-06	Scott Weinert	Portland OR	59 violations of ORS 673.615(1) preparing personal income tax returns without being licensed, 2 violations of OAR 800-010-0050(3) representing himself as Licensed Tax Consultant by using the designation "LTC"	The Board issued a final Order in the amount of \$30,500.00
September-06	Tirsa Villanueva	Medford OR	12 violations of ORS 673.615(2) preparing personal income tax returns without the supervision of a Tax Consultant	The Board issued a and Stipulated Settlement in the amount of \$2,400.00
September-06	Marie Arbuckle	Salem OR	1 violation of OAR 800-025-0030(2) failure to register a tax preparation business with the Board	The Board issued a Stipulated Settlement in the amount of \$500.00

Board News

Newest Board Member

Robert G. Elliott

Bob is a native Oregonian and was raised in the Lebanon area. He attended schools in Lebanon, graduating from high school in 1950.

After working in the woods and mills he accepted employment with Douglas Fir Plywood Association (later to become American Plywood Association). He started there as Plywood Inspector, then became Special Assignment Supervisor, Region Manager, Operation Manager and ended as Regional Manager.

During his working years Bob lived in Hood River, Oregon, Ironwood, Michigan, Hot Springs, Arkansas, Shreveport, Louisiana, Florence, South Carolina, Tacoma, Washington and finally in Eugene, Oregon.

Bob retired in 1995 and became involved in city activities, serving on many committees including Planning Commission and presently as a City Council Member. Bob has been married to his wife Carrie for over 55 years, has two sons, five grand kids and seven great-grand kids. He is an avid (but not very good) golfer and has scored three holes-in-one.

Retiring Board Member

D. Sue Church

Sue Church of Bandon, Oregon will conclude her two terms of service to the Board on November 30, 2006. She initially became appointed to the Board on December 1, 2000 and served as Board Vice-Chair in 2005. Sue has been a real asset to the Board and we would like to extend a heartfelt "thank you" for her many years of devotion and service to the Board of Tax Practitioners and the tax practitioner industry in Oregon.

Paid Ads in the Board Bulletin...

If you would like to place an advertisement, either for help-wanted, or something else related to the tax field in the Board bulletin, we welcome the opportunity to serve you. Below is a list of the fee schedule:

- \$10 per 3-3/8 inch line or part line of copy
- \$50 for a business card size ad
- \$100 for a quarter-page ad
- \$180 for a half-page ad
- \$350 for a full page ad

If you have any questions and/or would like to place an advertisement in the next Board bulletin, Give us a call at 503-378-4034, or e-mail us at tax.bd@state.or.us.

Newsletter Schedule

Newsletters will be prepared and released annually on the following dates:

June 30th
October 31st

If you would like to see articles concerning certain topics and/or updates included within our newsletters please contact the board office at (503) 378-4034.

Please note: Submissions of articles and/or paid advertisements must be received forty-five (45) days prior to release date.

Rules Advisory Committee Meeting

A Rules Advisory Committee meeting was held at the Morrow Crane Building, 1st floor conference room, Salem, Oregon on September 18th, 2006.

The review was structured in four (4) sessions. Committee members were placed into four groups to review each section of the Oregon Administrative Rules (OAR's). Each group designated one member as a note taker.

Sessions were established as follows:

Session One – 9:30 a.m. through 10:30 a.m.
Session Two – 10:30 a.m. through 11:30 a.m.
Session Three – 11:30 a.m. through 12:30 p.m.
Session Four – 12:30 p.m. through 1:30 p.m.

OAR's were sectioned as follows:

Division 10 – Code of Professional Conduct
Division 15 – Examination, Education & Licensing Procedures
Division 20 – Examination, Education & Licensing Procedures
Division 25 – Tax Preparation Businesses

A report and proposed changes to the Oregon Administrative Rules will be presented to the Board at the upcoming November 7th, 2006, board meeting.

Watch the website for proposed changes to the rules:

http://www.oregon.gov/OTPB/oregon_administrative_rulemaking.shtml

Your Comments are Valued...

Licensees are always encouraged to provide public comment during the established public comment period and to check the Boards website **frequently** for updates on any proposed Oregon Administrative Rule (OAR) changes: www.oregon.gov/OTPB

As the Board reviews and takes into consideration all comments submitted during the public comment period established for all OAR proposed changes, it is very important that licensees forward any comments concerning rule changes they may have. The public comment period is your only opportunity to voice your opinion(s) either **for** or **against** any proposed OAR changes before they become permanent. If no public comment is made, a proposed rule change that will affect your industry *may* become permanent. Once permanent, the rule making process would need to begin again in order for any changes to take place. In the mean-time the industry would need to abide by any current OARs filed.

Comments regarding proposed rulemaking may either be submitted verbally or in writing at an established rulemaking hearing **OR** submitted to the board office in writing by mail at: 3218 Pringle Road SE #120, Salem, Oregon 97302; e-mail at: tax.bd@state.or.us prior to the close date/time for public comment. The Notice of Proposed Rulemaking Hearing which will be listed on the Board's website: www.oregon.gov/OTPB will provide a date/time in which a public comment period will close.

So, check the Board's website (oregon.gov/OTPB) often for updates on rulemaking and voice your opinions whether **for** or **against** any proposed changes during the public comment period. Your comments are very much appreciated by the Board and Staff.

Service List Update

As you may already be aware, the board office is currently utilizing a service list to update licensees of any current events or updates to information or items that may affect industry practices. The service list allows the agency to communicate with licensees that have supplied their e-mail addresses to the board office.

On November 1, 2006, the service list will be utilized to notify licensees of proposed changes to the Oregon Administrative Rules (OARs) regarding the addition of *Computer Technology* as an acceptable subject matter to OAR 800-015-0020 (2). If the proposed changes become permanent, *Computer Technology* will be acceptable for continuing education credit. If you are interested commenting for the record, please forward your comments either **for** or **against** the proposed change between November 1, 2006 and 5:00 p.m. on November 30, 2006. Or you may wish to attend the hearing scheduled for 9:00 a.m. on November 30, 2006, to make a verbal comment for the record. Additional information regarding the proposed changes to the OARs can be obtained on or after November 1, 2006, on our website at: http://www.oregon.gov/OTPB/oregon_administrative_rulemaking.shtml

It is very important to supply and register your current e-mail address with the board office so that you will be notified of any pertinent information. To register your current e-mail address, please go to the following Internet link and you will be directed to the forms page of the Board's website: <http://egov.oregon.gov/OTPB/Forms.shtml>. You will need to download the Address Change Form and either fax or mail the completed form to the board office.

The implementation of this service list is a step forward for the Board in providing quality customer service to our licensee's and constituents. The service list will be used to send; press releases, rulemaking updates/schedules, newsletters, notices of proposed hearings as well as permanent rule changes among other important updates.

FOR: EXAMINATION STATISTICS & REPORTS

Please refer to the examination information portion of our website at:

<http://www.oregon.gov/OTPB/Examinations.shtml>

FOR: INSTRUCTOR PASS RATES – PREPARER EXAMS

March 1, 2005 through February 28, 2006

Please refer to the examination information portion of our website at:

<http://www.oregon.gov/OTPB/Examinations.shtml>

Non-accepted Continuing Education (Seminars):

This list is NOT a complete list of non-accepted courses – It has been established only as a guide to assist licensees in choosing acceptable continuing education courses.

Sponsor Name	Course Title	Hours Denied
A.G. Edwards & Sons, Inc.	Medicare Part D	1
Anderson Group, CPAs, LLC	Misc. Tax Update & Adobe Acrobat Training	1
Drake Software	2006 Drake Software Seminar	4
Intuit, Inc.	ProSeries: PMTools Webinar	2
Intuit, Inc.	QB 2006 Accountant Update Seminar	4
Intuit, Inc.	Lacerte: Annual Update Seminar	4

Non-approved Continuing Education (Correspondence/Self-Study):

Please refer to the website for the list of 2006/2007 approved correspondence courses:

http://www.oregon.gov/OTPB/Approved_Corresp_Courses.shtml

~PLEASE PROVIDE YOUR E-MAIL ADDRESS~

In order for the Board to provide the best customer service possible, please provide the board office with your e-mail address. The Board corresponds by e-mail to keep licensees updated with communications as well as to keep fees down so that those savings can be utilized to benefit licensees.

Send your e-mail address to tax.bd@state.or.us

If you do not have an e-mail address, please notify the Board so that your licensee file is up to date.

Please Note: The Tax Board Bulletin can also be viewed and downloaded from our website at:

http://www.oregon.gov/OTPB/news/News_Bulletins.shtml

If you have any questions regarding this notification, please contact us at:

Board of Tax Practitioners, 3218 Pringle Rd SE #120, Salem OR 97302

Ph: (503)378-4034 Fax: (503)378-3575 E-mail: tax.bd@state.or.us Website: www.oregon.gov/OTPB

***MISSION:** The Board of Tax Practitioners works to protect consumers by insuring that Oregon tax professionals are competent and ethical in their professional activities*

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