

Oregon State Board of Tax Practitioners

Board Meeting Minutes

Meeting Date: May 13, 2010

Time: 9:08 a.m. – 6:18 p.m.

Location: Morrow Crane Building, Salem, Oregon

Attendees: Alan Twombly (Board Chair)
 Dorothy Hudson (Vice-Chair)
 Toni Ellsworth
 Jess Gutierrez
 Janis Salisbury
 Margaret Atchison
 Dea Williams

Guests: Dale Marino
 Susan Parks, OAIA
 Judith Wilkins, OATC
 Teresa Pullen, DOR
 Mamie Carter, Jackson Hewitt

Staff: Ron Wagner, Executive Director
 Monica J. Walker, Senior Compliance Specialist
 Jane Billings, Exam & Education Coordinator
 Marika Dwyer, Licensing Specialist
 Dian Coleman, Public Affairs Specialist

ITEM	ACTION / DISCUSSION
Twombly called the meeting to order at 9:08 a.m.	
Roll called	Board members present: Williams, Atchison, Salisbury, Gutierrez, Ellsworth, Hudson, and Twombly.
Approval of meeting minutes	<p>Twombly allowed Board members a moment to review the previous meeting minutes. Wagner asked to add the answer to the question of what percentage the Oregon Department of Revenue makes in collections, 12%, to the January 7, 2010, minutes.</p> <p>Motion: Hudson made a motion to accept the January 7, 2010, Board meeting minutes with the changes as proposed by the Board, and the January 28, 2010, teleconference Board meeting, as presented. Motion passed. Ayes: Ellsworth, Salisbury, Williams, Atchison, Twombly, Gutierrez, and Hudson.</p> <p>Motion: Salisbury made a motion to accept the February 25, 2010, teleconference Board meeting minutes as reviewed by the Board. Motion passed. Ayes: Atchison, Hudson, Twombly, Gutierrez, Williams, Salisbury, and Ellsworth.</p> <p>Board meeting minutes are located on the Tax Board Web site at: http://www.oregon.gov/OTPB/Meeting_Minutes.shtml</p>
Administration Report	
New Board Members Sworn In	Wagner began with an introduction and welcome of the two new Board members, Margaret Atchison, from Bend, and Dea Williams, of Salem.

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	<p>Margaret Atchison</p> <ul style="list-style-type: none"> • Board of Directors of Oregon Society of Enrolled Agents • Enrolled Agent since 1987 • Registered with Oregon Department of Education to teach the 80-hour basic tax course <p>Dea Williams</p> <ul style="list-style-type: none"> • Tax practice/payroll bookkeeping here in Salem for 20 years • Enrolled Agent since 1990 • Fellow member of the National Tax Practice Institute • Merged with Vanlue CPAs <p>Twombly swore in the new Board members.</p>
<p>Budget reported by Ron Wagner</p>	<p>Wagner shared that the year-to-date projected revenues should be \$307,100, and actual revenues are \$338,905, exceeding projected by \$31,805. The biennium-to-date projected expenses were \$409,000, and actual expenditures were \$362,767, less than expected by \$46,233. The Tax Board is coming out ahead by about \$78,000.</p> <p>The biennial AG (Attorney General) budget is \$44,000, and only nine months in we have already spent \$37,422. Almost \$26,000 has been spent on the Carol Jones case alone. Wagner explained how the staff is working to create templates to cut down on review time for Gabliks. The Tax Board has less legal issues than most other boards in the building.</p> <p>Salisbury asked “what if the Board went over the \$44,000 budget?” Wagner indicated that the Board can move money from savings in other areas if need be. He cautioned that generally we should not overspend on the total budget for the biennium, and if we did by a large amount, he would need to go to the E-Board to request more appropriations.</p> <p>Gutierrez was concerned that the Board might not be able to offer its protections to the public, having spent the majority of the AG budget so early in the biennium. Wagner assured that the Board will do whatever needs to be done to protect the public regardless of costs. If need be, savings from other areas will be used, or the E-Board will be approached for additional appropriations.</p> <p>Ellsworth asked “is the sweep of agency funds accounted for in the ending balance?” Wagner noted that the legislature has not taken the sweep money out yet. He will give an update in July.</p> <p>Hudson provided a good perspective for looking at the sweep situation. The funds are available, and cannot be spent by the Board because they have not been budgeted, so it should be okay for the state to sweep them.</p> <p>Wagner explained how the process works with policy option packages for new projects. There was a brief discussion about updating computers, reconfiguring data lines, and hiring an additional position or job sharing with Oregon Department of Revenue (DOR).</p>

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<p>DOR Compliance Pilot Project</p>	<p>Teresa Pullen from the DOR presented an update on House Bill 3082, which put forth the requirement for DOR to cooperate with other state agencies for tax compliance and licensing. The project is about mid-stream, and they will be finalizing a report in January 2011 to deliver to the Legislative Assembly in February.</p> <p>Mortuary and Cemetery Board had a short time line for a small number of pre-need sales person licenses. They began at 84%, and ended up with 99% rate of compliance. Interestingly there was a 70-72% drop in license renewals.</p> <p>Board of Tax Practitioners began with a 96.2% rate of compliance for tax consultants, and is now at 96.8%. Even licensees outside of the project criteria have come in and filed and paid because they have heard of the project.</p> <p>The theory behind the plan was to measure the change in taxpayer behavior given a compliance component that had an arm for enforcement to eliminate license renewal. The Tax Board has agreed to deny renewal of licenses if the licensee is not in tax compliance.</p> <p>The Construction Contractor’s Board is special because it has a monthly rolling renewal, which has been very functional, but only because the numbers are so small.</p> <p>There is also a second project called the Licensee Tax Compliance Information Project, which includes the Landscape Contractor’s Board, Engineering and Land Surveying, and Board of Nursing. Currently Engineering and Landscape are coming in at 97% compliant. They are either really compliant or not filing at all. Board of Nursing has 91% compliance.</p> <p>DOR currently does compliance checks for many different areas such as Governor appointments, lottery, and Bureau of Labor and Industries. This model has proven to be highly successful because of the exchange of information. DOR is in the process of developing Web self sufficiency where a tax clearance certificate can be printed and attached to a license application.</p> <p>The final report will be drafted this summer to be finished by the end of the year.</p>
<p>Board Meeting Break 10:37 a.m.-10:47 a.m.</p>	
<p>National Licensing</p>	<p>Wagner had a teleconference with the folks from the IRS, with representatives from New York, California, Arkansas and a few others yesterday. It became apparent to Wagner that most others on the call were representing a part or division of their DOR. Registering for PTIN will open up on September 1, 2010, and will need to be registered by year end. Once registered, the exam will need to be taken within three years. Wagner was surprised to learn that this included bookkeepers.</p> <p>Wagner asked if the Board sees its role needing to change. It should still be consumer protection. Concern about having to justify fees to both the federal licensing and the state were expressed. The Board discussed at length how the federal exam might influence Oregon’s processes, fees, and standards, if the budget needed to include less or more staff time, and how the Oregon-only portion of the test might change to include knowledge of federal exam questions as a foundation to state specific</p>

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	<p>questions in lieu of the full five hour exam. Investigative arm was recommended to be retained within Oregon.</p> <p>The Exam and Education Committee plans to meet, consider issues, and make recommendations. Wagner will see what he can find out about the national exam to share with the Committee.</p>
Board Member Training	<p>Due to budget cuts, the training for board and commission members is no longer offered by the Governor's office. The Core Public Law class put on by the Department of Justice replacing it will be held May 26, 2010. Wagner encouraged the new Board members to attend.</p>
Public Comment	
Susan Parks, OAIA	<p>National test and New York, ACAT offered their test and National said it was too hard. Parks also commented that Washington State Tax Consultants require 30 hours of continuing education each year to be part of their organization.</p>
Exam and Education Report	
Reported by Jane Billings	<p>Preparers CE audit - 192 were sent out; there were nine licensees who submitted incomplete CE hours, mainly due to choosing unacceptable courses. There were four licensees who were late providing their CE, and they were allowed an additional 30 days.</p> <p>Billings provided the Board members three months of exam statistics. The pass rate for the consultant exam is 29%, and 53% for the preparer exam. The group looked at the instructor pass rate letters and discussed what is being tracked and what the Board can do about poor pass rates. Gutierrez suggested a year-to-year comparison be provided in the future to better gage instructors' performance.</p> <p>The results and comments of the recent proctor site visits and compliance checks were distributed to Board members.</p> <p>The consultant exam Item Writing Committee met April 21-22, 2010. There were twenty volunteers. After going through all the questions in the pool, they came up with 32 new questions. The Board created an additional 18 questions during the work sessions. The preparer exam Item Writing Committee will meet on June 9-10, 2010.</p>
Lunch 12:16 p.m.	
<p>Twombly reconvened the meeting at 12:57 p.m.</p>	
Communication Plan	
Dian Coleman	<p>Coleman has been working on public awareness and writing a strategic communications plan. Although the survey response was not fantastic, Wagner felt that the small sample size was fairly representative.</p> <p>Coleman laid some groundwork for the strategic communications plan, gave some ideas about how to proceed, and provided questions that need to be answered. Wagner suggested that the Administration Committee review so that a recommendation can be brought before the group. A policy option package needs to</p>

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	<p>be put together by the end of June.</p> <p>Coleman said the decision to conduct a scientific survey to get a baseline of knowledge will need to be made soon. There are a lot of low cost or no cost things that can be done.</p> <p>Much of the report is the compilation of the surveys, which are interesting reading. Some of the survey questions brought up good suggestions about advertising and public outreach.</p> <p>The Tax Board teamed up with Department of Justice (DOJ) to provide scam alerts and provide talking points to their education person. Coleman also contacted Department of Consumer and Business Services (DCBS) to get some coverage on their Web site regarding fraud, including a permanent link added under their consumer help listing.</p> <p>The Tax Board was able to post a couple of feature stories on the Oregon.gov home page which gets a lot of exposure. Many articles were printed, and also TV and radio coverage with the media itself.</p> <p>Atchison described what happened to her in Bend when the message came out warning people of unlicensed preparers. Two television stations came out to her office and asked her to explain to them what the Board did. They showed viewers what a license looks like, and who to contact if they don't see one. Atchison is also a guest speaker on some radio stations where callers can ask questions.</p> <p>Ellsworth shared with the Board how Wagner was also on television with April Gutierrez. Other exposure for the Board included work with DOJ and an article in Salem's Statesman Journal.</p>
Licensing Report	
Statistics reported by Marika Dwyer	The comparison report of April 2009 and April 2010 was included in the Board member binders. There was an increase in preparers due to the increase in initial preparers last year. There are more licensees choosing to be inactive, and a small increase in businesses and the number of retired licensees. The statistics for March 2010 were distributed as well to show a representative number of consultants, since their numbers are currently small due to licenses in pending status during renewal season (April-June).
Waiver Requests	
	There were no waiver requests.
Outreach Meetings	
Ron Wagner	Wagner shared possible locations he is considering – central Oregon coast, from Newport down to Florence, and will choose the location next week.
Other Business	
CE Issues	Sponsors issue the certificate based on the time that the student is there in class, so if they are partially late they receive CE credit. The rule states that classes need to be in

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	<p>whole hours only. Salisbury will cover this topic in the Tax Board Bulletin newsletter.</p> <p>April Gutierrez made some suggestions and the Board reviewed them. There is a limit on how much the Board can regulate licensee participation in CE and what they learn from training. It was suggested the Board limit how many hours of CE may be online or correspondence courses, or designate what subject matter should be covered. Putting the burden of evaluating CE on a national organization with that specific purpose was also suggested. Billings asked for input about CE sponsors that provide consultant courses.</p>
Legislative Concept	<p>Wagner previously sent an e-mail asking Board members if they would like to move forward with the legislative concept to expand jurisdiction of the Board to those who prepare corporate returns, S-Corps, partnerships, trusts and estates. Last year SB 172 passed the Senate, but not the House. Wagner submitted it again this legislative session as a placeholder, and it can be withdrawn if the Board so chooses.</p>
Board Meeting Break 2:22 p.m.- 2:39 p.m.	
<p>Executive Session Review of Case Files <small>To discuss information exempt from public disclosure under ORS 673.730(3). Pursuant to 192.660(2)(f). This Executive Session is closed to members of the public.</small></p>	
Executive Session 2:39 p.m.- 4:45 p.m.	
<p>Compliance Report</p>	
Reported by Monica J. Walker	<p>There are 19 total cases. Six are newly opened and/or pending. Seven are Notices of Intent. Three are Final Orders. Ten are cases that need Board action/votes. Three are closed cases.</p> <p>There were 49 field visits, including the Beaverton/Tigard area, central, northern and southern coast, the King City/Sherwood area, Portland, Roseburg, Silverton, Woodburn, Salem/Keizer area, and southern Oregon, with six violations found. Four of those were violations of the provisions of management and supervision of a tax preparation business. One was an unregistered branch office, and one was a failure to comply with resident consultant requirements.</p> <p>There were 32 warnings issued. Six for failure to post practitioner license in public view. Twelve were for failure to post business or branch registration in public view. Ten were for failure to post basic fee schedules if offering a discount. Two were failure to file changes in RC/DC within 15 days of the change, one was failure to file changes in business owner and/or name, and one warning was issued for confidential information handling.</p> <p>Currently the Board votes on a Notice of Intent, including what the violations were, how many, and fines assessed. The licensee has 21 days to request a hearing or file an answer to the charges. If no response is heard, then the case is considered Final Order by Default, at which time requires another vote. In order to expedite cases that are only waiting for this final vote, it is proposed that the Executive Director may move forward with the Final Order by Default. This is strictly regarding cases where there is no new information and the Board has already issued a Notice of Intent which includes penalty amounts.</p>

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	<p>Motion: Salisbury moved that the authority to write and sign Final Orders by Default be delegated to the Board's Executive Director for cases in which the full Board has already established civil penalty amounts and previously voted to issue a Notice of Intent to Discipline.</p> <p>Motion passed. Ayes: Gutierrez, Ellsworth, Atchison, Hudson, Williams, Salisbury, and Twombly.</p>
Notices of Intent	
Kenneth O. Cuyler, Salem, OR	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to impose discipline and Right to Hearing to Kenneth O. Cuyler, of Salem, OR, for one (1) violation of ORS 673.643(1) and OAR 800-025-030(1) for failing to register his tax preparation branch office at \$100; and one (1) violation of ORS 673.615(2) and OAR 800-052-0050(2) for allowing a tax preparer who has not had at least one year's tax return preparation experience to prepare, advise or assist in the preparation of tax returns without the immediate on site supervision of more experienced personnel at \$500.</p> <p>Motion passed. Ayes: Ellsworth, Atchison, Hudson, Salisbury, Williams, Gutierrez, and Twombly.</p>
Etukson Financial Center, Inc. Tigard, OR	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to impose discipline and Right to Hearing to Etukson Financial Center, Inc., of Tigard, OR, for one (1) violation of ORS 673.615, ORS 673.700(1), and OAR 800-025-060(1) for failing to provide a licensed tax consultant in residence at each principle and branch office for at least 50% of the time an office is open to the public for tax preparation, assistance and advice during each week from January 1st to the federal filing deadline at \$300.</p> <p>Motion passed. Ayes: Hudson, Ellsworth, Atchison, Gutierrez, Salisbury, Williams, and Twombly.</p>
Quicktime Taxes, LLC Beaverton, OR	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to impose discipline and Right to Hearing to Quicktime Taxes, LLC, of Beaverton, OR, for one (1) violation of ORS 673.643(1) and OAR 800-025-020(1)(a)(b) for failing to register his tax preparation business at \$100.</p> <p>Motion passed. Ayes: Atchison, Salisbury, Gutierrez, Ellsworth, Williams, Hudson, and Twombly.</p>
Daniel P. Lupei, Portland, OR	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to revoke the preparer license of and impose discipline and Right to Hearing to Daniel P. Lupei (license number 69991-P), of Portland, OR, for repeated violations of the provisions of ORS 673.605 through 673.740, and the OARs adopted thereunder pursuant to 673.700(1)(7) and 673.735(1), as well as include in the Notice of Intent to discipline and a Right to Hearing two (2) violations of ORS 673.705(1), obtaining or attempting to obtain a license by fraudulent representation in the amount of \$250 per violation.</p> <p>Motion passed. Ayes: Gutierrez, Salisbury, Atchison, Hudson, Williams, Ellsworth, and Twombly.</p>
John Franklin	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to revoke the</p>

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<p>Robideau Milwaukie, OR</p>	<p>consultant license of and impose discipline and Right to Hearing to John Franklin Robideau (license number 5383-C), of Milwaukie, OR, for repeated violations of the provisions of ORS 673.605 through 673.740, and the OARs adopted thereunder pursuant to 673.700(1)(7) and 673.735(1), as well as include in the Notice of Intent to discipline and a Right to Hearing three (3) violations of ORS 673.705(1), obtaining or attempting to obtain a license by fraudulent representation in the amount of \$250 per violation; three (3) violations of ORS 673.705(7), violating a position of trust, including a position of trust outside the licensees professional practice, in the amount of \$500 per violation; and one (1) violation of the Code of Professional Conduct of ORS 673.700(7) and OAR 800-010-0017(1), engaging in conduct which evidences a lack of ability or fitness to perform his professional functions in the amount of \$1000.</p> <p>Motion passed. Ayes: Hudson, Atchison, Ellsworth, Williams, Gutierrez, Salisbury, and Twombly.</p>
<p>Tronye Z. Braughton Talent, OR</p>	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to impose discipline and Right to Hearing to Tronye Z. Braughton, of Talent, OR, for one (1) violation of ORS 673.643(1) and OAR 800-025-0020(1)(a)(b) for failing to register her tax preparation business at \$100; and for all violations of ORS 673.615(1) found against Tronye Z. Braughton for preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$250 per violation.</p> <p>Motion passed. Ayes: Ellsworth, Hudson, Williams, Atchison, Gutierrez, Salisbury, and Twombly.</p>
<p>Hispanic Solutions Center, Inc. Medford, OR</p>	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to impose discipline and right to hearing to Hispanic Solutions Center, Inc., Medford, OR, for one violation of ORS 673.643, ORS 673.663 and OAR 800-010-0050 for advertising in the form of printed, broadcast, or electronic material that makes known professional tax services at \$500; one violation of ORS 673.643(1) and OAR 800-025-0020(1)(a)(b) for failing to register a tax preparation business at \$100; and for all violations of ORS 673.615(1) found against Donna Vance, Medford, OR, for preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$250 per violation.</p> <p>Motion passed. Ayes: Hudson, Gutierrez, Ellsworth, Atchison, Williams, Salisbury, and Twombly.</p>
<p>Grant McCaslin Gresham, OR</p>	<p>Motion: Salisbury moved that the Board issue a Final Order by Default to Grant McCaslin, Gresham, OR, for 605 violations of ORS 673.615(1) for preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$250 per violation; and 105 violations of ORS 673.705(2) for representing as licensed when not at \$250 per violation; one violation of ORS 673.643(1) and OAR 800-025-0020(1)(a)(b) for failing to register a tax preparation business at \$100; and one violation of ORS 673.700(7) and OAR 800-010-0042 for failing to respond in writing to communications from the Board within 15 days at \$100.</p>

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	Motion passed. Ayes: Williams, Ellsworth, Atchison, Salisbury, Hudson, Gutierrez, and Twombly.
Jay L. Bower Redmond, OR	<p>Motion: Salisbury moved that the Board issue a Final Order by Default to Jay L. Bower, Redmond, OR, for 294 violations of ORS 673.615(1) for preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure at \$250 per violation; and 294 violations of ORS 673.705(2) for representing as licensed when not at \$250 per violation; one violation of ORS 673.643(1) and OAR 800-025-0020(1)(a)(b) for failing to register a tax preparation business at \$100; and one violation of ORS 673.700(7) and OAR 800-010-025(6) for failing to return client records upon written request at \$150; and one violation of ORS 673.700(7) and OAR 800-010-042 for failure to respond in writing to communications from the Board within 15 business days at \$100.</p> <p>Motion passed. Ayes: Gutierrez, Salisbury, Ellsworth, Williams, Hudson, Atchison, and Twombly.</p>
Kathleen Bedell Woodburn, OR	<p>Motion: Salisbury moved that the Board issue a Final Order by Default to revoke the consultant license of Kathleen Bedell, license number 5837-C, Woodburn, OR, for violating of the provisions of ORS 673.655 and OAR 800-015-0015, as well as include the following civil penalty assessments: one violation of ORS 673.655 and OAR 800-015-0015 for failing to comply with continuing education requirements at \$300; one violation of ORS 673.705(1) for obtaining her tax consultant license by fraudulent means when she attested to having completed 30 hours of continuing education and failed to provide proof of completion at \$500; and four violations of ORS 673.705(7) and OAR 800-010-0042 for failing to respond to the Board's notifications of audit at \$100 per violation.</p> <p>Motion passed. Ayes: Gutierrez, Williams, Atchison, Ellsworth, Hudson, Salisbury, and Twombly.</p>

Continuing Education Evaluations

Sponsor	Course Title	Hours Requested	Hours Approved	Comments
Bisk	Ethics Standards for Arizona CPAs	4	None	Not Oregon related
Bisk	Ethics Standards for DC CPAs	4	None	Not Oregon related
Bisk	Ethics Standards for Maryland CPAs	4	None	Not Oregon related
Bisk	Ethics Standards for Ohio CPAs	3	None	Not Oregon related
Bisk	Ethics Standards for Tennessee CPAs	4	None	Not Oregon related

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Continuing Education Evaluations

Sponsor	Course Title	Hours Requested	Hours Approved	Comments
Bisk	Accounting for Banks & Other Financial Inst.	4	None	Specialized knowledge not relevant
Bisk	Audits of Construction Contractors	6	None	Specialized knowledge not relevant
Bisk	Fraud Prevention for Physicians	4	None	Specialized knowledge not relevant
Bisk	Best Family Limited Partnership Planning Idea	5	None	Not Oregon related
Bisk	Current Issues in State & Local Taxation	5	None	Not Oregon related
Bisk	Developing Your Firm's Policy on Payment of Partner's Legal Fees	1	None	
Bisk	District Court Upholds Work Product Privilege	1	None	
Bisk	Equity Compensation in Corporate Transactions	1	None	
Bisk	Form 990: A Practical Guide	9	None	Not Oregon related
Bisk	Form 990-PF: A Practical Guide	6	None	Not Oregon related
Bisk	Form 990-T	2	None	Not Oregon related
Bisk	Form 990: Social Clubs	2	None	Not Oregon related
Bisk	Louisiana State Tax Developments	3	None	Not Oregon related
Bisk	Practical Asset Protection Strategies	6	None	
Bisk	Recent Developments in Employment Tax Issues	1	None	
Bisk	State and Local Taxes – Update and Review	2	None	Not applicable
Bisk	Form 1065: General Filing Considerations	2	1	
CCH	Tax Research: Researching International Tax Law (3rd ed.)	3	None	Could not access on Web
CCH	Accounting for Uncertain State Tax Positions	1	None	Could not access on Web

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Continuing Education Evaluations

Sponsor	Course Title	Hours Requested	Hours Approved	Comments
Drake	Drake Software Basic Corporate Tax Course	3	2	Same as last year
Drake	Drake Software Evaluation Guide	8	7	Same as last year
Erland	Guide to Gift and Estate Taxes Online	5	4	Light on material
Erland	IRA Products and SIMPLE Plans	8	5	Light on material
Erland	Understanding Living Trusts	6	4	Light on material
PES Professional Education Services	Tax Exempt Status of Your Organizations	10	None	Not relevant
Surgent Mccoy, CPE, LLC	Family Limited Partnerships: Creating Discounts	2	None	Personal Issues
Surgent Mccoy, CPE, LLC	Top 50 Mistakes Practitioners Make in Non-Profit Taxation	8	None	
Western CPE	Mathematics of Wealth Transfer Planning	8	None	
Western CPE	2008-2009 Tax Update Summary	3	None	
Western CPE	Estate Planning: An Overview	2	None	
Western CPE	How to Plan for Retirement	3	None	
Western CPE	Medical Planning Issues for the Older Client	3	None	
Western CPE	Tax Planning Ideas under the New Administration	2	None	Not appropriate content
Western CPE	Benefits and Employee Compensation	4	2	Not enough material
Western CPE	Fringe Benefits	24	6	Not enough was tax related
Western CPE	Intro To Financial Planning	18	None	

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Continuing Education Evaluations

Sponsor	Course Title	Hours Requested	Hours Approved	Comments
Western CPE	Employee Stock Options: They're Back	2	None	Needs to be updated
Western CPE	Estate and Gift Taxation	7	5	Not enough material
Western CPE	Everybody's Gd. to Estate Documents	9	None	Could not access on Web
Western CPE	IRA Distribution Planning	8	None	Needs to be updated
Western CPE	Dealing with Debt and Interest	24	20	
Western CPE	Defensive Divorce	24	20	
Western CPE	Ethics and Professional Conduct for OR CPA	4	3	
Western CPE	Tax Planning for Investors	6	5	
Wiseguides	Alimony	3	2	Not that much material

CE Review

Motion: Hudson moved that the Board accept the continuing education as it has been presented.

Motion passed. Ayes: Williams, Hudson, Atchison, Ellsworth, Gutierrez, Salisbury, and Twombly.

Chair Elections

Twombly nominated Hudson as the new Chair, and Hudson nominated Gutierrez as the Vice-Chair

Motion: Salisbury moved that the Board vote for a new Chair, and the nominee is Dorothy Hudson.

Motion passed. Ayes: Ellsworth, Atchison, Hudson, Salisbury, Williams, Gutierrez, and Twombly.

Motion: Hudson moved that the Board vote for a new Vice-Chair, and the nominee is Jess Gutierrez.

Motion passed. Ayes: Hudson, Atchison, Ellsworth, Williams, Gutierrez, Salisbury, and Twombly.

Adjournment

Twombly adjourned the Board meeting at 6:18 p.m.

Next meeting:

July 29, 2010

Morrow Crane Building, Salem, Oregon