

Oregon State Board of Tax Practitioners

Board Meeting Minutes

Meeting Date: November 10, 2011

Time: 9:06 a.m. – 2:20 p.m.

Location: Morrow Crane Building, Salem, Oregon

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

Guests: Jack Goldberg
 Nancy Hubbard, OSTC
 Judith Wilkins, OATC
 Randy Shimek
 Susan Parks, OAIA

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

ITEM	ACTION / DISCUSSION
Hudson called the meeting to order at 9:06 a.m.	
Roll called	Board members present: Twombly, Ellsworth, Gutierrez, Salisbury, Williams, and Hudson. Wagner noted that Atchison has resigned from the Board.
Executive Session <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>	
Executive Session 9:08 a.m.- 10:30 a.m.	
Compliance Report	
Reported by Monica J. Walker	Complaints reported from January 1, 2011, through November 7, 2011. General statistics: 116 Total cases 6 Reported during Executive Session 7 Action Taken 6 Need Board action/vote 28 Open investigations 9 Pending investigations 18 Mediated 54 Closed General counts/Information on complaints: 65 Unlicensed/unregistered activity 22 Competency in Services 14 DC/RC/Supervision Requirements 15 Return of records 5 Advertising

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	<ul style="list-style-type: none"> 9 Other entities 3 Posting of fee schedules 5 Fraudulent Activity 2 Signature Requirements 2 Failure to file a return <p>The discussion about mobile endorsement will continue in the Oregon Administrative Rule (OAR) portion of our meeting. There will be additional Business Practices Committee meetings after a more thorough discussion and further review of the concept.</p> <p>The Tax Board Bulletin newsletter will cover what evidence is needed for substantiating complaints. The burden of proof is on the Board. The newsletter also includes a helpful checklist for licensees.</p>
Settlement Agreements	
Alice McCullough Bend, OR	<p>Motion: Salisbury moved that the Board enter into a Settlement Agreement and Stipulated Final Order with Alice McCullough of Bend, Oregon to assess civil penalties in the amount of \$1,950 for violations of the provisions of Oregon Revised Statute (ORS) 673.605 through 673.740 and the OAR adopted thereunder pursuant to 673.700(1)(7) and 673.735(1).</p> <p>Motion passed. Ayes: Twombly, Hudson, Williams, Gutierrez, Ellsworth, and Salisbury.</p>
Daniel Cleary Albany, OR	<p>Motion: Salisbury moved that the Board enter into a Settlement Agreement and Stipulated Final Order with Daniel J. Cleary of Albany, Oregon to assess civil penalties in the amount of \$600 for violations of the provisions of ORS 673.605 through 673.740 and the OAR adopted thereunder pursuant to 673.700(1)(7) and 673.735(1).</p> <p>Motion passed. Ayes: Ellsworth, Twombly, Williams, Gutierrez, Salisbury, and Hudson.</p>
Jamasa Sattler Madras, OR	<p>Motion: Salisbury moved that the Board enter into a Settlement Agreement and Stipulated Final Order with Jamasa L. Sattler of Madras, Oregon to assess civil penalties in the amount of \$1,050 for violations of the provisions of ORS 673.605 through 673.740 and the OAR adopted thereunder pursuant to 673.700(1)(7) and 673.735(1).</p> <p>Motion passed. Ayes: Ellsworth, Gutierrez, Salisbury, Williams, Twombly, and Hudson.</p>
Notices of Intent	
Betty Aguilar Portland, OR	<p>Motion: Salisbury moved that the Board authorize the issuance of a Notice of Intent to Revoke the consultant license and business registration of and Impose Discipline and Right To Hearing to Betty Aguilar (license #27751-C / business registration #B15433) of Portland, Oregon and assess civil penalties for all violations of the provisions of ORS 673.605 through 673.740 and the OAR adopted thereunder</p>

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	<p>pursuant to 673.700(1)(7) and 673.735 (1).</p> <p>Motion passed. Ayes: Gutierrez, Ellsworth, Salisbury, Williams, Twombly, and Hudson.</p>
<p>John Robideau Portland, OR</p>	<p>Motion: Salisbury moved that the Board issue a Notice of Intent to Revoke the consultant license of and impose discipline and Right to Hearing to John Franklin Robideau (license #5383-C), of Portland, Oregon for repeated violations of the provisions of ORS 673.605 through 673.740, and the OAR adopted thereunder pursuant to 673.700(1)(7) and 673.735(1), as well as include in the Notice of Intent to discipline and Right to Hearing one (1) violation of ORS 673.705(7) and OAR 800-010-0025(8), violating a position of trust, including a position of trust outside the licensees professional practice, in the amount of \$5,000 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 \$5,000.</p> <p>Motion passed. Ayes: Gutierrez, Salisbury, Ellsworth, Williams, Twombly, and Hudson.</p>
Emergency Suspension of License	
<p>John Robideau Portland, OR</p>	<p>Motion: Salisbury moved that the Board issue an Emergency Suspension of License without Hearing to John Franklin Robideau (license #5383-C), of Portland, Oregon, for posing a serious danger to the public’s health and safety pursuant to ORS 183.430(2).</p> <p>Motion passed. Ayes: Salisbury, Ellsworth, Gutierrez, Twombly, Williams, and Hudson.</p>
Vote to Establish Civil Penalty Amount – Additional Violation – Existing Case	
<p>Donna Grove Portland, OR</p>	<p>Motion: Salisbury moved that the Board assess Donna J. Grove of Portland, Oregon a civil penalty for:</p> <p>One (1) violation of the Code of Professional Conduct - ORS 673.700(7) and OAR 800-010-0042 for failing to respond in writing to communications from the Board within 15 business days of the request at \$100.</p> <p>Motion passed. Ayes: Twombly, Williams, Salisbury, Ellsworth, Gutierrez, and Hudson.</p>
Minutes	
<p>Approval of meeting minutes</p>	<p>Motion: Salisbury made a motion to accept the September 29, 2011, Board meeting minutes as presented by the Board. Motion passed. Ayes: Twombly, Gutierrez, Williams, Salisbury, Ellsworth, and Hudson.</p> <p>Board meeting minutes are located on the Tax Board Web site at: http://www.oregon.gov/OBTP/Meeting_Minutes.shtml</p>

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Administrative Rules	
Rule Review facilitated by Jane Billings	The Board reviewed and discussed proposed rule changes suggested by staff and the 2011 Rules Advisory Committee.
Lunch 12:20 p.m. Hudson reconvened the Board meeting at 12:40 p.m.	
Administrative Rules (continued)	
Rule Review facilitated by Jane Billings	<p>Highlights of suggestions for proposed rule changes included:</p> <ul style="list-style-type: none"> • Clarification of general language • Require licensees maintain a record of attendance for all continuing education courses for a total of 4 years instead of 2 as previously required • Clarify credentialing associations acceptable for sponsors of correspondence and/or self-study continuing education courses not specifically approved by the Board. Eliminates NATP from the list and includes NASBA, Registry and QAS as one entity listed as NASBA • Include “tax representation: exam, collections and appeals” as acceptable subject matter for continuing education • Clarify that licensees taking repeat courses by the same instructor within the same continuing education reporting period will not be acceptable • Clarify that licensees taking education from a sponsor that is an accredited college or university must submit at a minimum a photocopy of an official transcript as acceptable verification • Suggestion to include CASH-Oregon as an acceptable volunteer tax preparation program • Outline requirements of applicants seeking examination approval if previously disqualified from an exam • Modify the fee for a combination tax preparer initial license/tax preparation business registration • Require all tax preparation businesses located within a residence have identifying house numbers visible from the street as required by the Oregon Fire Code, Oregon Residential Specialty Code, and Oregon Structural Specialty Code - Commercial Buildings <p>Mobile endorsement is still in the research stage. The Board reviewed the comments received from the licensees. Further the discussion will be necessary. It may be as simple as expanding the definition of a branch office. The goal is to make sure consumers have the same protections as when they go to an office building of a tax business. Education regarding this issue is the first step for current licensees, and Hudson will note this in her newsletter article, followed by a letter to all licensees. The letter is assigned to Salisbury.</p> <p>Motion: Ellsworth moved to accept the changes on the Oregon Administrative Rules as proposed. Motion passed. Ayes: Twombly, Hudson, Gutierrez, Williams, Salisbury, and Ellsworth.</p>

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Administration Report	
Budget reported by Ron Wagner	<p>The projected revenue for the biennium July 1, 2011, through September 30, 2011, is \$174,500. The actual revenue through September 2011 was \$160,902. Our actual revenue is \$13,598 less than the projected revenue. I expect to see the October and November revenues to be higher than projected and make up the difference seen in the earlier months. The projected expenses for the biennium through September 2011 were \$193,500. The actual expenses through September 2011 are \$189,785. Our actual expenses are \$3,715 less than the projected expenses.</p> <p>The fiber optic line to Morrow is still in process. Apparently the permit was denied by the City of Salem, causing more delays. The staff is anxious to see the improvements because the computers are very slow, especially if someone is “streaming” the internet or listening to legislative hearings. We hope to have it completed by the next Board meeting.</p> <p>The office is utilizing a temp from Galt named Linda. She is working out well.</p> <p>Web upgrade is still waiting.</p> <p>The logo voted on in the last meeting was shared and comments were made. Wagner will forward information to Logobee.</p>
Break 2:05 p.m.- 2:26 p.m.	
Exam and Education Report	
Reported by Jane Billings	<p>Exam statistics for the month of September were reported.</p> <p>As requested by the Board, the examination comparison report was expanded to include 2006 and 2007 pass rates.</p> <p>The board administered exam is scheduled for Saturday, December 10, 2011 at Chemeketa Community College. The exam count is lower for the board administered exam than in previous years due to large groups of applicants setting up special dates at various proctor sites to take the exam.</p> <p>Final notification went out to consultants that had not responded to the CE audit. Two out of 210 consultants audited have not yet replied.</p> <p>Clarification of a frequently missed question listed in the General Information Booklet and its correct answer was requested of the Board by one of the 80-Hour Basic Course instructors. It was determined that the answer to the question was correct.</p>
Waiver Requests	
Richard Harris Eugene, OR	<p>Motion: Twombly moved to accept the designated consultant waiver for Richard C. Harris of Eugene, Oregon, through May 31, 2012, effective immediately.</p> <p>Motion passed. Ayes: Twombly, Gutierrez, Williams, Salisbury, Ellsworth, and</p>

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	Hudson.
Annual Calendar	
	The next Board meeting will be January 5, 2012, in Salem. May 8-9 work session for the consultant exam, and Board meeting on the 10 th . July 10-11 we will have the work session for the preparer exam, and then the Board meeting on the 12 th . September 20 th will be the Board outreach meeting, with the location in Bend. The next two Board meetings will be held on November 8, 2012 and January 10, 2013. The Board administered exam will be on December 8, 2012.
Other Business	
Licensee Question	Williams asked the Board if it is appropriate for them to be monitoring the resident consultant at the volunteer office. The Board has no jurisdiction over non licensed preparers.
IRS PTIN	At the last meeting there was concern over the number of people who may not need a PTIN, but there will be very few.
Adjournment Hudson adjourned the Board meeting at 3:10 p.m.	

Next meeting:

January 5, 2012

Morrow Crane Building, Salem, Oregon