

**STATE BOARD OF TAX PRACTITIONERS
2016 CORRESPONDENCE COURSE APPROVALS**

June 1, 2016 – May 31, 2017

****List is Subject to change* - Last Updated: June 1, 2016***

~~~Please refer to all pages for important information regarding changes & updates~~~

| <b>COURSE SPONSOR</b>                                                                                                                                                                                                                                                                                                                         | <b>COURSE TITLES</b>                                                                                                                                   | <b>HOURS</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>CALIFORNIA TAX INSTITUTE</b><br>William J McKnight<br>5281 Laurel View Circle<br>Yorba Linda , CA 92886<br>Phone: 1-800-995-1747<br>Fax: (714) 777-4267<br><br>E-mail: <a href="mailto:caltaxinstitute@aol.com">caltaxinstitute@aol.com</a><br>Website: <a href="http://www.californiataxinstitute.com">www.californiataxinstitute.com</a> | <b>COURSE TITLES</b>                                                                                                                                   | <b>HOURS</b> |
|                                                                                                                                                                                                                                                                                                                                               | Individual Tax Fundamentals                                                                                                                            | 30           |
|                                                                                                                                                                                                                                                                                                                                               | Corporations/Partnerships                                                                                                                              | 15           |
|                                                                                                                                                                                                                                                                                                                                               | Estates, Fiduciary, Gift Taxes                                                                                                                         | 30           |
|                                                                                                                                                                                                                                                                                                                                               | (These courses are Oregon Specific courses – additional courses are available from this sponsor. Contact this sponsor for a complete list of courses.) |              |
| <b>ERLAND EDUCATION SERVICES</b><br>Peggy Erland<br>1505 Rockledge Dr NE<br>Keizer, OR 97303<br><br>Phone: (971) 409-5621<br><br>E-mail: <a href="mailto:erlandeducation@aol.com">erlandeducation@aol.com</a><br>Website <a href="http://www.erlandeducation.com">www.erlandeducation.com</a>                                                 | <b>COURSE TITLES</b>                                                                                                                                   | <b>HOURS</b> |
|                                                                                                                                                                                                                                                                                                                                               | Advanced Markets                                                                                                                                       | 15           |
|                                                                                                                                                                                                                                                                                                                                               | Annuities                                                                                                                                              | 30           |
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|                                                                                                                                                                                                                                                                                                                                               | Guide to Gift & Estate Taxes                                                                                                                           | 4            |
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**~ ADDITIONAL INFORMATION ~**

**NOTE:** Correspondence/Self-study courses must be approved by the Board if not already approved by the California Tax Education Council (CTEC), Internal Revenue Service (IRS), or National Association of State Boards of Accountancy (NASBA).

# OREGON ADMINISTRATIVE RULES

## **800-015-0010**

### **Continuing Education**

- (1) Except for renewal of an initial license, a Licensed Tax Consultant or Licensed Tax Preparer renewing a license shall attest on the renewal to have completed at least 30 hours of acceptable continuing education since the last renewal date.
- (2) Each licensee shall attest on the renewal to have completed within the 30 continuing education requirement a minimum of two (2) hours of acceptable continuing education in professional conduct and ethics since the last renewal date.
  - (a) All active licensees are required to attest to have completed at least two (2) continuing education hours in professional conduct and ethics since the last renewal date, which may be satisfied by any professional conduct and ethics program that meets the general continuing education requirements described in section (3) of this rule.
- (3) Continuing education programs in professional conduct and ethics required by subsection (2)(a) of this rule are eligible for continuing education credit if the program is offered by a sponsor approved by the Board and includes information pertaining to at least one or more of the following topics:
  - (a) Review of Oregon Revised Statutes and Oregon Administrative Rules pertaining to the preparation of individual income tax returns;
  - (b) Review of examples of issues or situations that require an understanding of Federal or State statutes, rules, and case law relevant to all licensees;
  - (c) Review of guidelines adopted by the Internal Revenue Office of Professional Responsibility and policies outlined in the Internal Revenue Treasury Department Circular 230;
  - (d) Review of the code of professional conduct adopted by the Board and set forth in OAR chapter 800, division 010;
  - (e) Review of recent case law pertaining to ethics and professional responsibilities for the licensed tax consultant and tax preparer profession.
- (4) Each licensee shall report compliance with the continuing education requirements on the license renewal document. Licensees shall be subject to the provisions of OAR 800-015-0015 pertaining to the periodic audit of continuing education.
- (5) Proof of participation in required continuing education is the responsibility of the licensee. To ensure that proof of attainment of required continuing education is available for audit or investigation by the Board, licensees shall maintain certificates for at least four (4) years following each continuing education cycle and renewal for the tax practitioner license.
- (6) Continuing education credit will be accepted only for courses and seminars that comply with all Board rules regarding continuing education.
- (7) The Board may verify continuing education information submitted by licensees.
- (8) Education hours earned in excess of 30 hours annually cannot be carried over from one renewal period to the next. However, hours earned during the month of renewal not claimed on the current renewal may be submitted with the following year's renewal.
- (9) Continuing education credit shall be granted only once during a license year for attendance at or instruction of duplicate seminars offered by the same sponsor or instructor.
- (10) Continuing education credit for courses at accredited universities and colleges will be 15 hours for each semester hour credit and ten (10) hours for each quarter hour credit. For all live courses including interactive webinars, webcasts, IRS phone forums, and seminars, one (1) 50-minute education hour of continuing education credit will be granted for each hour of classroom attendance.
- (11) Continuing education credits are accepted for instructors of basic or advanced courses or seminars. The credit allowed will be two (2) hours for each hour of teaching, which includes preparation time. No more than ½ total required continuing education credit can be in teaching.
- (12) Correspondence and online study courses are accepted if the program and sponsor comply with all Board rules regarding continuing education and:
  - (a) The sponsor requires evidence of satisfactory completion of workbooks or examinations before certificates are issued.
  - (b) The hours credited do not exceed the credit that would be allowed in a resident course covering the same material; and
  - (c) Course outlines, workbooks, and exams must be submitted to the Board for approval of course content and credit hours claimed prior to offering the material to the public unless already approved by the California Tax Education Council (CTEC), or the Internal Revenue Service (IRS), or the National Association of State Boards of Accountancy (NASBA).
- (13) "In-Company" instruction may be accepted if the course or seminar is presented to ten (10) or more people and all other requirements for continuing education sponsors are met. Portions of such educational sessions devoted to administrative and firm matters shall not be accepted.
- (14) If a licensee claims credit for a course or seminar in the reasonable belief the instruction qualifies as acceptable continuing education, but the Board finds all or part of the hours claimed to be unacceptable, the licensee may be granted an additional period of time, not to exceed 60 calendar days, to make up the rejected hours.
- (15) Licensed Tax Consultants and Licensed Tax Preparers who have extenuating circumstances and are unable to obtain all their continuing education by their license due dates may make application, by completing a form prescribed by the Board, for a waiver of continuing education hours.

## **800-015-0015**

### **Continuing Education: Audit, Required Documentation and Sanctions**

- (1) The Board will audit a select percentage of licensee records determined by the Board to verify compliance with continuing education requirements.
- (2) Licensees notified of selection for audit of continuing education shall submit to the Board, within 30 calendar days from the date of issuance of the notification, satisfactory evidence of participation in required continuing education in accordance with OAR 800-015-0010.
- (3) Documentation of a certificate of completion of attendance at a program, seminar or course provided by a sponsor must include:
  - (a) Name of student;
  - (b) Name, address and telephone number of sponsoring institution/association or organization;
  - (c) Location of program;
  - (d) Title of program and description of content;
  - (e) Name of instructor or presenter;
  - (f) Date(s) of attendance;
  - (g) Number of instruction hours;
- (4) For documentation of completion of a college/university course, a Licensee must submit a photocopy of an official transcript, diploma, certificate, statement or affidavit.
- (5) If documentation of continuing education is invalid or incomplete, the licensee must correct the deficiency within 30 calendar days from the date of notice. Failure to correct the deficiency within the prescribed time shall constitute grounds for disciplinary action.
- (6) Misrepresentation of continuing education, or failing to meet continuing education requirements or documentation may result in disciplinary action, which may include but is not limited to assessment of a civil penalty and suspension or revocation of the license.

**800-015-0020**

**Continuing Education Program Requirements**

(1) Acceptable continuing education is that which contributes directly to the expertise of the individual in the preparation of income tax returns, and is presented by a sponsor who meets the requirements of all Rules. It is the obligation of each licensee to select a course of study which will contribute to his or her competence in the preparation of income tax returns.

(2) The following general subject matters are acceptable to the extent they contribute directly to the expertise of advising, assisting or preparing income tax returns:

- (a) Taxation.
- (b) Practitioner Ethics.
- (c) Accounting and payroll theory.
- (d) Estate, tax or investment planning.
- (e) Computer technology.
- (f) Tax representation: exam, collections or appeals.
- (g) Others, if the licensee can demonstrate a direct relationship to the preparation of a client's income tax returns.

(3) Programs primarily directed towards the licensee's personal benefit, rather than that of his or her clients, and programs relating primarily to general business management, are unacceptable. Some examples of unacceptable subjects are:

- (a) Memory improvement.
- (b) Buying or selling a tax practice.
- (c) Setting fee schedules.
- (d) Character development.
- (e) Behavior modification.
- (f) Business management
- (g) Labor law.
- (h) Economic forecasts.
- (i) Learning to operate office equipment.

(4) Programs must be at least one (1) 50-minute education hour with credit given in whole hours only.

(5) Programs must be conducted by a qualified instructor whose background, training, education or experience make it appropriate for the person to lead a discussion on the subject matter of the particular program.

(6) Licensees may not receive credit for repeat of courses taken from the same instructor within the same continuing education reporting period

**Do NOT submit ANY proof of continuing education with your renewal. Keep your attendance slips in your personal renewal information file. For renewal purposes you will be required to submit the number of hours of education completed.**

ONLY if AUDITED, will you be required to submit COPIES of continuing education certificates. Certificates should include, but are not limited to, the dates of attendance, type/name of course, hours claimed and sponsor name and location.

Per OAR 800-015-0010(5) please retain your original certificates for your records a minimum of four (4) years.

**Renewal cycle information:**

**For renewal of your license in 2016 (Preparer) & 2016 (Consultant) - Continuing Education Hours shall be accrued within the following date ranges:**

**Preparer – Sept. 1, 2015 through renewal date (Your license expires 9/30/2016 and you will no longer be able to provide services until you have renewed your license. A reactivation fee of \$35 will be assessed after October 15, 2016)**

**Consultant – May 1, 2015 through renewal date (Your license expires 5/31/2016 and you will no longer be able to provide services until you have renewed your license. A reactivation fee of \$35 will be assessed after June 15, 2016)**