

**BOARD OF TAX PRACTITIONERS  
DISCIPLINARY ACTION LOG ~ CURRENT**

Date	Name	City	Violation(s)	Disciplinary Action
May 2015	Kemble Minh Doan	Medford	<p>Revoke Tax Consultant license, License No. 28195-C pursuant to ORS 673.700(1),(6) &amp; (7) and OAR 800-015-0015(6); misrepresentation of continuing education, or failing to meet the continuing education requirements or documentation; and</p> <p>Three (3) violations of ORS 673.6755(1), ...upon annual renewal of a tax preparer's or tax consultant's license, each person licensed as a tax consultant or tax preparer shall submit evidence satisfactory to the State Board of Tax Practitioners that the person has completed at least 30 hours of instruction or seminar in subjects related to income tax preparation since the preceding license renewal date...</p>	<p>Final Order by Default. Civil Penalty in the amount of \$3,000</p> <p>Legal costs of \$397.50</p>
May 2015	Janet Morton	Salem	<p>Seven (7) violations of ORS 673.700(3), negligence or incompetence in tax consultant or tax preparer practice or when acting in the capacity of a tax preparer or tax consultant in another state, or under an exempt status or in preparation of the personal income tax return for another stat or the federal government; and</p> <p>Seven (7) violations of ORS 673.700(7) and OAR 800-010-0045, a licensee shall not prepare tax returns or give advice that is outside the field of the licensee's experience and competence without the assistance of a person who is competent in the area of concern</p>	<p>Final Order by Default. Civil Penalty in the amount of \$14,000</p> <p>Legal costs of \$667.80</p>
May 2015	Victor Cruz-Olvera	Keizer	<p>Eighty (80) violations of ORS 673.615(1), preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure;</p> <p>Two (2) violation of ORS 673.643(1), for failing to register a tax preparation business; and</p> <p>Two (2) violations of ORS 673.705(6), engage in dishonesty, fraud or deception relating to the preparation of personal income tax returns</p>	<p>Final Order by Default. Civil Penalty in the amount of \$8,300</p> <p>Legal costs of \$747.30</p>
May 2015	Evelina Davidson	Bend	<p>Three (3) 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; and</p> <p>One (1) violations of ORS 673.643(1) and OAR 800-025-0020(1), for</p>	<p>Final Order adopting the Administrative Law Judge's ruling in favor of the Board's Motion for Summary Determination.</p>

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			failing to register a tax preparation business.	Civil Penalty in the amount of \$15,000  Legal costs of: \$7,578.30
May 2015	Candi Rowley	Portland	One (1) violation of ORS 673.643(1), for failing to register a tax preparation business.	Final Order by Default. Civil Penalty in the amount of \$100
May 2015	Maria Luna	Portland	One (1) violation 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; and  One (1) violations of ORS 673.643(1) and OAR 800-025-0020(1), for failing to register a tax preparation business.	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$2,000
May 2015	Andrew Lardinois	Eugene	One (1) violation of ORS 673.655, OAR 800-015-0010(1) and OAR 800-015-0015(6), for failing to complete the required number of continuing education hours by the renewal deadline.	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$100
May 2015	Susan Colleen Clever Francisco	Medford	One (1) violation of ORS 673.655, OAR 800-015-0010(1) and OAR 800-015-0015(6), for failing to complete the required number of continuing education hours by the renewal deadline.	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$100
May 2015	Nathanael Blome	Dayton	One (1) violation of ORS 673.655, OAR 800-015-0010(1) and OAR 800-015-0015(6), for failing to complete the required number of continuing education hours by the renewal deadline.	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$100
May 2015	Rachell Bui	Portland	Three (3) violations of ORS 673.643(1) and OAR 800-030-0025, for failing to register a tax preparation business.	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$3,000  Legal costs of: \$731.97
May 2015	Marisela Rodelo	Boardman	Thirty-five (35) 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; and  One (1) violations of ORS 673.643(1) and OAR 800-025-0020(1), for failing to register a tax preparation business.	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$3,600

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May 2014	Steven Wacker	Clackamas	<p>Twenty-two (22) 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; and</p> <p>Two (2) violations of ORS 673.643(1) and OAR 800-025-0020(1), for failing to register a tax preparation business.</p>	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$5,000
May 2014	AmaLee Chambers	Lincoln City	<p>Eighteen (18) 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; and</p> <p>One (1) violation of ORS 673.700(7) &amp; OAR 800-010-0050, for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.</p>	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$2,000
May 2014	Dana M. Kilthau	Prineville	<p>Twenty-six (26) 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;</p> <p>Four (4) violations of ORS 673.643(1) and OAR 800-025-0020(1), for failing to register a tax preparation business; and</p> <p>Three (3) violations of ORS 673.700(7) &amp; OAR 800-010-0050, for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.</p>	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$3,300
May 2014	Jay Jones	Woodburn	<p>Thirty-seven (37) 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; and</p> <p>Three (3) violations of ORS 673.643(1) and OAR 800-025-0020(1), for failing to register a tax preparation business.</p>	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$5,000
May 2014	James R. Amos	Salem	Four (4) violations of ORS 673.643 and OAR 800-025-0061(1) for failure to comply with Consultant in Residence requirements.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$250.00
May 2014	Mamie Carter	Gresham	Thirty-one (31) violations of ORS 673.615(2) and OAR 800-025-0050(2), for allowing a licensed tax preparer who has not had at least 240 hours and one (1) year's tax return preparation experience during	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of

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			<p>the previous three (3) year period; prepare, advise, or assist in the preparation of personal income tax returns without the immediate, onsite supervision of more experienced personnel;</p> <p>Four (4) violations of ORS 673.643 and OAR 800-025-0061(1) for failure to comply with Consultant in Residence requirements; and</p> <p>One (1) violation of ORS 673.643 and OAR 800-025-0060(7) for failing to notify of changes to the status of its Resident Consultant(s) within 15 business days of the change.</p>	\$4,162.50
May 2014	Jackson Hewitt Tax Service #2113	Newport	<p>Thirty-one (31) violations of ORS 673.615(2) and OAR 800-025-0050(2), for allowing a licensed tax preparer who has not had at least 240 hours and one (1) year's tax return preparation experience during the previous three (3) year period; prepare, advise, or assist in the preparation of personal income tax returns without the immediate, onsite supervision of more experienced personnel;</p> <p>Four (4) violations of ORS 673.643 and OAR 800-025-0061(1) for failure to comply with Consultant in Residence requirements; and</p> <p>One (1) violation of ORS 673.643 and OAR 800-025-0060(7) for failing to notify of changes to the status of its Resident Consultant(s) within 15 business days of the change.</p>	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$4,162.50
May 2014	Diana Kay Cotter	Spray	<p>Eighteen (18) 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; and</p> <p>Four (4) violations of ORS 673.643(1) and OAR 800-025-0020(1), for failing to register a tax preparation business.</p>	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$1,250
May 2014	JoAnne Leigh	Troutdale	<p>Five-Hundred Fifty Eight (558) violations of ORS 673.615(2), for allowing a licensed tax preparer to prepare, advise, or assist in the preparation of personal income tax returns in Oregon for another for valuable consideration without the proper supervision of a licensed tax consultant or a person described in ORS 673.640(2) or (4);</p> <p>One (1) violation of ORS 673.615, 673.700(1) and OAR 800-025-0061(1) for failure to comply with Consultant in Residence</p>	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$5,500.

**BOARD OF TAX PRACTITIONERS  
DISCIPLINARY ACTION LOG ~ CURRENT**

Date	Name	City	Violation(s)	Disciplinary Action
			<p>requirements; and</p> <p>One (1) violation of ORS 673.615, 673.700(1) and OAR 800-025-0040(4) for failure to comply with Designated Consultant requirements.</p>	
May 2014	Anyvon Tax Service LLC	Gresham	<p>Ninety-three (93) 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;</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1), for failing to register a tax preparation business; and</p> <p>Three (3) violations of ORS 673.700(7) and OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.</p>	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$2,000.
February 2014	Marilyn Post – DC H & R Block	Woodburn	Thirteen (13) violations of ORS 673.643(1)(c) and OAR 800-025-0030(5) ~ Failure to notify the Board within 15 business days of a change of physical address to a branch office.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$650. Legal costs of: \$0
February 2014	H & R Block Shimek, Randy - Representative	Salem	Twenty-three (23) violations of ORS 673.643(1)(c) and OAR 800-025-0030(5) ~ Failure to notify the Board within 15 business days of a change of physical address to a branch office.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$1,150. Legal costs of: \$0
January 2014	Fastax, Inc. dba Jackson Hewitt Tax Service #0975	Salem	Two (2) violations of ORS 673.643 and OAR 800-025-0060(7) for failure to notify the Board within 15 business days of any change in status of its Resident Consultant	Final Order by Default. Civil Penalty in the amount of \$600. Legal costs of: \$0
January 2014	Bodunov, Ekaterina K.	Molalla	<p>10 violations of ORS 673.615(1) ~ preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure; and</p> <p>Two (2) violations of ORS 673.643(1) &amp; OAR 800-025-0020(1) ~ failing to register a tax preparation business before offering services to the public.</p>	Final Order by Default. Civil Penalty in the amount of \$5,200. Legal costs of: \$0
January 2014	Gutierrez, Erika	McMinnville	<p>110 violations of ORS 673.615(1) ~ preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure;</p> <p>Three (3) violations of ORS 673.643(1) &amp; OAR 800-025-0020(1) ~</p>	Final Order by Default. Civil Penalty in the amount of \$27,900. Legal costs of: \$0

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DISCIPLINARY ACTION LOG ~ CURRENT**

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			<p>failing to register a tax preparation business before offering services to the public; and</p> <p>One (1) ORS 673.700(7) &amp; OAR 800-010-0050, for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.</p>	
January 2014	Hernandez, Dorthy	Salem	<p>Five (5) violations of ORS 673.615(1) ~ preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure; and</p> <p>Six (6) violations of ORS 673.643(1) &amp; OAR 800-025-0020(1) ~ failing to register a tax preparation business before offering services to the public.</p>	Final Order by Default. Civil Penalty in the amount of \$55,000. Legal costs of: \$0
January 2014	Mohamud, Abdikadir B.	Portland	<p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1) for failing to register a tax preparation business; and</p> <p>Four (4) violations of ORS 673.700(7) &amp; OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.</p>	Final Order by Default. Civil Penalty in the amount of \$500. Legal costs of: \$0
January 2014	Nelson, Marcela L.	Happy Valley	<p>One (1) violation of the Code of Professional Conduct – ORS 673.700(7) and OAR 800-010-0025(6) for failing to make available or return within a reasonable time to the client, personal papers or source material in the manner furnished to the licensee by the client; and</p> <p>Two (2) violations of ORS 673.705(7) &amp; OAR 800-010-0042 for failing to respond in writing to communications from the Board within 15 business days of the date of the request.</p>	Final Order by Default. Civil Penalty in the amount of \$2,000. Legal costs of: \$0
January 2014	McAllister, Robert Riverbend Tax Services, LLC	Bend	Two (2) violations of ORS 673.643(1)(c) and OAR 800-025-0030(5) ~ Failure to notify the Board within 15 business days of a change of physical address to a branch office.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$200. Legal costs of: \$0
January 2014	Kaganov, Liza S.	Portland	Two (2) violations of ORS 673.700(7) and OAR 800-010-0050(6) & (7) for advertising in the form of printed, broadcast or electronic material that makes known professional tax services without including the board issued business registration number of the firm, the license number of the firm's Designated Licensed Tax Consultant and/or her board issued LTC license number.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$500. Legal costs of: \$0

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January 2014	Nelson, LeMarcia A.	Bend	Two (2) violations of ORS 673.643(1)(c) and OAR 800-025-0030(5) ~ Failure to notify the Board within 15 business days of a change of physical address to a branch office.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$200. Legal costs of: \$0
January 2014	Schmidt, Jerri G.	Sherwood	Five (5) violations of ORS 673.700(7) and OAR 800-010-0050(6) & (7) for advertising in the form of printed, broadcast or electronic material that makes known professional tax services without including the board issued business registration number of the firm, the license number of the firm's Designated Licensed Tax Consultant and/or her board issued LTC license number.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$1,250. Legal costs of: \$0
December 2013	Caton, Jeffrey A.	Happy Valley	Respondent's license shall be revoked pursuant to ORS 675.701(1) and ORS 675.705(1);  One (1) violation of ORS 673.655 & OAR 800-015-0015 ~ failing to comply with audit and verification of CE;  One (1) violation of ORS 673.705(1) ~ obtaining a license by fraudulent means by attesting to having completed 30 hours of CE & failing to provide proof;  One (1) violation of the Code of Professional Conduct – ORS 673.705(7) and OAR 800-010-0042 ~ failing to respond to the Board's notification of audit; and - Pursuant to ORS 673.730(9), the costs of this action in the sum of \$0, to date are also proposed against Respondent.	Final Order by Default License Revocation Civil Penalty in the amount of \$1,400. Legal costs of: \$0
Oct/Nov 2013	Kaeppli, Shawn Ray	Salem	Respondent's license shall be suspended pursuant to ORS 25.750 to ORS 25.783 for failure to comply with an agreement entered into with the Child Support Program with respect to his child support obligation.	Order of License Suspension issued – 10/24/13 Final Order Reinstating License was issued – 11/7/13
September 2013	Dooley, Robert G.	Cove	One (1) violation of ORS 673.705(1) for obtaining or attempting to obtain his initial tax preparer license by fraudulent representation; and  One (1) violation of ORS 673.700(7) and OAR 800-010-0042 for failure to respond in writing to communications from the Board within 15 business days.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$250.
March 2013	Bumblebee Same Day Tax Service, LLC	Tigard	One (1) violation of ORS 673.615(2) and OAR 800-025-0050(2), for allowing a tax preparer who has not had at least 240 hours and one (1)	Settlement Agreement and Stipulated Final Order. Civil

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			<p>year's tax return preparation experience during the previous three (3) year period prepare, advise or assist in the preparation of tax returns without the immediate, onsite supervision of more experienced personnel;</p> <p>Three (3) violations of ORS 673.643 and OAR 800-025-0060(7), for failing to notify the board of changes to the status of its Resident Consultant(s) within 15 business days of the change; and</p> <p>Three (3) violations of ORS 673.643 and OAR 800-025-0030(5), for failing to report changes to a branch office within 15 business days of the change.</p>	<p>Penalty in the amount of \$2,800.</p>
February 2013	Hernandez, Aracely	Hillsboro	<p>89 violations of ORS 673.615(1) ~ preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure; and</p> <p>One (1) violation of ORS 673.643(1) &amp; OAR 800-025-0020(1)(a &amp; b) ~ failing to register a tax preparation business before offering services to the public.</p>	<p>Final Order Imposing Civil Penalties and Costs. Civil Penalty in the amount of \$22,350. Board costs of \$9,921.32. TOTAL: \$32,271.32</p>
February 2013	Robideau, John	Portland	<p><b><i>Continued Violations:</i></b>            Revocation of his tax consultant license #5383-C;            One (1) violation of ORS 673.700(3) and OAR 800-010-0017(1), for evidencing a lack of ability or fitness to perform his professional functions; and            One (1) violation of ORS 673.700(1) and ORS 673.705(7), for violating a position of trust.  <b><i>HISTORY</i></b>  <b><i>Initial Violations (3/2011):</i></b>            Three (3) violations of ORS 673.705(1) ~ obtaining or attempting to obtain his license by fraudulent representation;            Three (3) violations of ORS 673.705(7) ~ violating a position of trust, including a position of trust outside his professional practice; and            One (1) violation of the Code of Professional Conduct – ORS 673.700(7) and OAR 800-010-0017(1) ~ engaging in conduct which evidenced a lack of ability or fitness to perform his professional functions.</p>	<p>Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$4,000.</p> <p>History – 3/2011:            Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$3,250 &amp; Stipulations:            1) Must not agree to or act as DC/RC of any tax preparation Business;            2) Must immediately cease to provide tax services if a termination of DC/RC occurs until a replacement is listed and approved by the Board;            3) Submit quarterly progress reports to the Board;</p>

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DISCIPLINARY ACTION LOG ~ CURRENT**

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				4) Psychologist must supply quarterly behavioral progress reports to the Board; and 5) Understanding that non-compliance with the stipulations of the Agreement will result in the Board immediately beginning the process to revoke his tax preparer license.