

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
July 2016	Ariel Peri		Cease and Desist form preparing, advising, or assisting in the preparation of personal income tax returns for another and for valuable consideration without licensure; and One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1) for failing to register his tax preparation business.	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$8,000	Payment Plan
July 2016	Jorge Cagnoni		Cease and Desist form preparing, advising, or assisting in the preparation of personal income tax returns for another and for valuable consideration without licensure; and One (1) violation 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 \$250	Closed & Paid
July 2016	Rebekah Jo McMasters	Havre, MT	Surrender Tax Preparer License in lieu of disciplinary action for violation of ORS 673.655 and OAR 800-015-0015, failure to provide documentation for continuing education hours claimed.	Settlement Agreement and Stipulated Final Order	Closed
July 2016	Susan Currier	Portland	Violation of ORS 673.655, OAR 800-015-0010(4) and OAR 800-015-0015(6) for failing to complete the required number of continuing education hours.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$100	Closed & Paid
July 2016	Tiffany Nelson	Astoria	Violation of ORS 673.655, OAR 800-015-0010(5) and OAR 800-015-0015(6) for failing to provide proof of completion certificates for all continuing education hours reported.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$100	Closed & Paid
July 2016	George Stevens	Talent	Violation of ORS 673.655, OAR 800-015-0010(4) and OAR 800-015-0015(6) for failing to complete the required number of continuing education hours.	Settlement Agreement and Stipulated Final. Order Civil Penalty in the amount of \$100	Closed & Paid
July 2016	Dominick Gallares	Portland	Required to complete, or provide proof of completion of, 30 continuing education hours as discipline (these hours will not count toward the renewal application due on or before September 30, 2016); and Violation of ORS 673.655, OAR 8015-0010(1) and OAR 800-015-0015(6) for failing to complete the required number of continuing education hours.	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$200	Closed & Paid. Proof of completion certificates provided

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
July 2016	Maria C. Corona-Andrade	Milton-Freewater	Cease and Desist form preparing, advising, or assisting in the preparation of personal income tax returns for another and for valuable consideration without licensure; and One (1) violation 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 \$1,000	Closed & Paid
July 2016	Jose Guzman	Hillsboro	Cease and Desist from preparing, advising, or assisting in the preparation of personal income tax returns for another and for valuable consideration without licensure; and One (1) violation 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 \$500	Closed & Paid
July 2016	Christian Esquivel	Portland	Cease and Desist from preparing, advising, or assisting in the preparation of personal income tax returns for another and for valuable consideration without licensure; and One (1) violation 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 \$600	Closed & Paid
July 2016	Elaine E. Elsea	Portland	One (1) violation of ORS 673.700(3) and OAR 800-010-017(2) for errors made when completing a client's tax returns.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$200	Closed & Paid
July 2016	Joe W. Ritacco Jr	Beaverton	One (1) violation of ORS 673.700(3) and OAR 800-010-017(2) for errors made when completing a client's tax returns.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$100	Closed & Paid
July 2016	Gary L. Baker	Lincoln City	Cease and Desist from preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration in Oregon or for Oregon residents until properly licensed and supervised pursuant to ORS 673.605 to 673.740, or exempt from licensure pursuant to ORS 673.610.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$4,000	Closed & Paid
July 2016	Celfida Vasquez	Mt. Angel	Tax Preparer's License shall be placed on inactive status (suspended) until Respondent has provided proof of completion certificates for 2013 continuing education credit hours; Two (2) violations of OAR 800-015-0015(2) for failing to	Final Order by Default. Civil penalty in the amount of \$2,500 Legal Costs of \$665	

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
			<p>provide satisfactory evidence of continuing education credit hours completed;</p> <p>One (1) violation of OAR 800-010-0042 for failing to respond to Board communications within 15 business days; and</p> <p>Assessed the Board's costs associated with the action, including attorney costs pursuant to ORS 673.730(8).</p>		
July 2016	Craig Childs	Beaverton	Civil penalty for advising, assisting, or preparing personal income tax returns for another and for valuable consideration without the supervision of a Licensed Tax Consultant,.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$1,000	Closed & Paid
May 2016	Juan Jasso	Beaverton	<p>Cease and Desist form preparing, advising, or assisting in the preparation of personal income tax returns for another and for valuable consideration without licensure; and</p> <p>One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1) for failing to register his tax preparation business.</p>	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$250	Closed & Paid
May 2016	Karen Reyes	Hillsboro	<p>Cease and Desist from preparing, advising, or assisting in the preparation of personal income tax returns for another and for valuable consideration without licensure in violation of ORS 673.615(1);</p> <p>Cease and Desist from operating a personal income tax return preparation business in Oregon unless she operates the tax preparation business in compliance with ORS 673.605 to ORS 673.740 and the rules adopted by the Board; in particular, the business must be registered with the Board as required by ORS 673.643(1);</p> <p>Cease and Desist from engaging in any other act, practice, or conduct that violates ORS 673.643 and 673.705, or any rule or order adopted thereunder;</p> <p>Seventy-eight (78) violations of ORS 673.615(1) for</p>	<p>Final Order by Default. Civil penalty in the amount of \$78,100</p> <p>Legal Costs of \$385</p>	Collections

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
			<p>preparing, assisting, or advising in the preparation of personal income tax returns for another and for valuable consideration;</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>Assessed the Board's costs associated with the action, including attorney costs pursuant to ORS 673.730(8).</p>		
May 2016	Cara Keener	Eugene	Surrender Tax Preparer License in lieu of disciplinary action for violation of ORS 673.655 and OAR 800-015-0015, failure to provide documentation of certificates of completion for continuing education credits claimed.	Settlement Agreement and Stipulated Final Order	Closed
May 2016	Judy Aguilar	Beaverton	<p>One hundred four (104) violations of ORS 673.615(1) for preparing, assisting, or advising in the preparation of personal income tax returns for another and for valuable consideration without a license or being exempt from licensure; and</p> <p>One (1) violation 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 \$5,200	Closed and Paid
February 2016	Richard Nguyen	Portland	<p>Forty (40) violations of ORS 673.615(1) for preparing, assisting, or advising in the preparation of personal income tax returns for another and for valuable consideration without a license or being exempt from licensure;</p> <p>Two (2) violations of ORS 673.643(1) and OAR 800-025-0020(1) for failing to register a tax preparation business; and</p> <p>Assessed the Board's costs associated with the action, including attorney costs pursuant to ORS 673.730(8).</p>	<p>Final Order by Default. Civil penalty in the amount of \$10,200</p> <p>Legal Costs of \$658.60</p>	Collections
February 2016	Victor Chan	Beaverton	Three (3) violations of ORS 6783.615(1) for preparing, assisting, or advising in the preparation of personal income tax returns for another and for valuable consideration	Final Order by Default. Civil penalty in the amount of \$30,000	Collections

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
			<p>without a license or being exempt from licensure;</p> <p>Three (3) violations of ORS 673.643 and OAR 800-025-0020(1) for failing to register a tax preparation business; and</p> <p>Assessed the Board's costs of this disciplinary proceeding, including attorney fees, pursuant to ORS 673.730(8).</p>	<p>Legal costs of \$5,812.31</p>	
February 2016	Horalia Anaya-Cruz	Keizer	<p>Revocation of Tax Preparer license;</p> <p>One (1) violation of ORS 673.655(1) for failing to comply with continuing education requirements;</p> <p>One (1) violation of ORS 673.705(1) and OAR 800-010-0025(7) for obtaining a Tax Preparer license by fraudulent means;</p> <p>One (1) violation of OAR 800-010-0042 for failing to respond to the Board's audit letters; and</p> <p>Assessed the Board's costs of this disciplinary proceeding, including attorney fees, pursuant to ORS 673.730(8),</p>	<p>Final Order by Default. Civil penalty in the amount of \$900</p> <p>Legal costs of \$5,115.14</p>	Payment Plan
January 2016	Mark Sargent	Klamath Falls	<p>One (1) violation of OAR 800-010-0050(6) for advertising in the form of printed, broadcast or electronic material that makes known professional tax services regarding business advertising; and</p> <p>One (1) violation of OAR 800-010-0050(7) for advertising in the form of printed, broadcast or electronic material that makes known professional tax services regarding individual advertising</p>	<p>Final Order by Default. Civil penalty in the amount of \$200.</p>	Closed & Paid
January 2016	Donald Ullman	Dallas	<p>Three (3) violations of ORS 673.643(1) for failing to register a tax preparation business for the years 2012, 2013 and 2014.</p>	<p>Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$450</p> <p>Legal costs \$0</p>	Closed & Paid

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
January 2016	William Guyton	Milwaukie	<p>Cease and Desist from preparing, advising, or assisting in the preparation of personal income tax returns for another and for valuable consideration without appropriate supervision by an LTC in violation of ORS 673.615(2) and OAR 800-010-0030(4), pursuant to ORS 673.730(5);</p> <p>Cease and Desist from operating a personal income tax return preparation business in Oregon without operating the tax preparation business in compliance with ORS 673.605 to ORS 673.740 and the rules adopted by the Board; in particular without having a DC/RC as required by ORS 673.643(1)(b) and OAR 800-025-0020(1)(b), 800-025-0040(1), 800-025-0050(1), and 800-025-0060(1), pursuant to ORS 673.730(5);</p> <p>Cease and Desist from engaging in any other act, practice, or conduct that violates ORS 673.643 or 673.705, or any rule or order adopted thereunder, pursuant to ORS 673.730(5); and</p> <p>Assessed the Board's costs associated with this action, including the Board's attorney's costs.</p>	<p>Final Order and Civil Penalty in the amount of \$650.</p> <p>Legal costs \$1,813.50</p>	
January 2016	Holly Peterson	Gresham	<p>Eighty-one (81) violations of ORS 673.643(1), for preparing taxes without the supervision of a Licensed Tax Consultant;</p> <p>One (1) violation 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 regarding business advertising; and</p> <p>One (1) violation 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 regarding individual advertising</p>	<p>Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$ 4,250</p> <p>Legal costs \$ 3,277.87</p>	Closed & Paid
November 2015	Mary Wohler	Milwaukie	One (1) violation of ORS 673.700(7) & OAR 800-010-0050,	Settlement Agreement and	Closed &

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
			for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.	Stipulated Final Order Civil Penalty in the amount of \$100	Paid
November 2015	Karen Liebert	Milwaukie	Violation of ORS 673.700(1), ORS 673.615 and ORS 673.643, preparing taxes without the supervision of a Licensed Tax Consultant	Settlement Agreement and Stipulated Final Order of reprimand	Closed & Paid
September 2015	Debra Crisp	Sierra Vista, Arizona	<p>One violation of ORS 673.643(1)(a) and OAR 800-025-0020(1), for failing to register a personal income tax preparation business at \$100; and</p> <p>One violation of OAR 800-010-0060(6) & (7), for business and individual advertising without including the required Board-issued business registration number of the firm, the license number of the firm's Designated Licensed Tax Consultant, or the licensee's Board-issued number of the firm's Designated Licensed Tax Consultant, or the licensee's Board-issued practitioner license number at \$100</p>	<p>Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$200</p> <p>Legal costs of \$150</p>	Closed & Paid
July 2015	Emanuel Etuks	Portland	One (1) violation 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 \$2,500</p> <p>Legal costs of \$302</p>	Closed & Paid
July 2015	Hien B. Trinh-Dinh	Beaverton	One (1) violation of ORS 673.655(1) and OAR 800-015-0010(1) for failing to complete at least 30 hours of required continuing education by the renewal deadline	Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$100	Closed & Paid
July 2015	Michaela Gustafson-Ghioni	Gresham	<p>Forty-eight (48) violations of ORS 673.705(7) and OAR 800-010-0025(7), a licensee shall not engage in fraudulent, deceptive or dishonest conduct relating to the licensee's professional practice; and</p> <p>Two (2) violations of ORS 673.700(1) and OAR 800-010-0025(3), a</p>	<p>Settlement Agreement and Stipulated Final Order Civil Penalty in the amount of \$5,000</p> <p>Legal costs of \$5,514.61</p>	Payment Plan

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
			licensee shall not arrange for or permit a client's individual income tax refund check to be mailed or made payable to the licensee at any time, for any purpose		
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	Closed & Paid
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	Closed & Paid
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	Closed & Paid
January 2014	Bodunov, Ekaterina K.	Molalla	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 Two (2) violations of ORS 673.643(1) & OAR 800-025-0020(1) ~ failing to register a tax preparation business before offering services to the public.	Final Order by Default. Civil Penalty in the amount of \$5,200. Legal costs of: \$0	Closed & Paid
January 2014	Gutierrez, Erika	McMinnville	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; Three (3) violations of ORS 673.643(1) & OAR 800-025-0020(1) ~ failing to register a tax preparation business before offering services to the public; and One (1) ORS 673.700(7) & OAR 800-010-0050, for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.	Final Order by Default. Civil Penalty in the amount of \$27,900. Legal costs of: \$0	Collections
January 2014	Hernandez, Dorthy	Salem	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	Final Order by Default. Civil Penalty in the amount of \$55,000. Legal costs of: \$0	Collections

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
			Six (6) violations of ORS 673.643(1) & OAR 800-025-0020(1) ~ failing to register a tax preparation business before offering services to the public.		
January 2014	Mohamud, Abdikadir B.	Portland	One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1) for failing to register a tax preparation business; and Four (4) violations of ORS 673.700(7) & OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.	Final Order by Default. Civil Penalty in the amount of \$500. Legal costs of: \$0	Collections
January 2014	Nelson, Marcela L.	Happy Valley	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 Two (2) violations of ORS 673.705(7) & 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.	Final Order by Default. Civil Penalty in the amount of \$2,000. Legal costs of: \$0	Collections
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	Closed & Paid
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	Closed & Paid
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	Closed & Paid
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,	Final Order Civil Penalty Paid in Full. Civil Penalty in the	Closed & Paid

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
			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.	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	Collections License Revoked
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	Closed & Paid
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.	Closed & Paid
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) 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; Three (3) violations of ORS 673.643 and OAR 800-025-	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$2,800.	Closed & Paid

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
			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 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.		
February 2013	Hernandez, Aracely	Hillsboro	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 One (1) violation of ORS 673.643(1) & OAR 800-025-0020(1)(a & b) ~ failing to register a tax preparation business before offering services to the public.	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	Collections
February 2013	Robideau, John	Portland	<p><i>Continued Violations:</i> 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.</p> <p><i>HISTORY</i> <i>Initial Violations (3/2011):</i> 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 & 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; 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</p>	<p>Closed & Paid</p> <p>License Revoked</p>

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

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
				Board immediately beginning the process to revoke his tax preparer license.	