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TAX BOARD STAFF

Howard Moyes
Executive Director

Heather Shepherd
Compliance Specialist

Bethany Reeves
Exam & Education Coordinator

Shari Barrett
Licensing Specialist

3218 Pringle Road SE #120
Salem, OR 97302

Phone: (503) 378-4034

Fax: (503) 585-5797

E-Mail: tax.bd@oregon.gov

Web Site: www.oregon.gov/OBTP

TAX BOARD BULLETIN

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Hello from the New Chair

~Nutan Arora~

Change has been part of my life with the Board of Tax Practitioners since I joined it two years ago: new members, new challenges. If that was not enough, last month I was nominated to chair the Board. I am grateful and thank the Board for their confidence in me.

Having said that, one thing that has not changed is the Board's commitment to protect Oregon consumers and educate tax professionals. On behalf of the Board, I assure you we will keep working hard to exceed your expectations. ~ Nutan



If you don't like something
change it;
if you can't change it,
change the way you think about it.

~ Mary Engelbreit

If you have suggestions for future articles or topics,
please contact the Board at (503) 378-4034, or tax.bd@oregon.gov.



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TAX BOARD BULLETIN



Board of Tax Practitioners 3218 SE Pringle Road #120, Salem, Oregon 97302 2015/2016 Annual Calendar

All meetings are open to the public unless otherwise stated. The Tax Board encourages interested licensees to attend any public meeting. Your input is appreciated!

Meeting notices and agendas are located on the Board of Tax Practitioners Web site at www.oregon.gov/OBTP approximately two weeks prior to the scheduled meeting date. A map and directions to the Board of Tax Practitioners office, which is located in the Morrow Crane Building in Salem, is available on our Web site. If you have any questions, please call (503) 378-4034 or e-mail tax.bd@oregon.gov.

Pursuant to ORS 192.660(1), Executive Sessions are closed to members of the public.

Month / Time	Topic	Location	Comments
2015			
January 8 th 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
May 12 th & 13 th 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
May 14 th 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
July 7 th & 8 th 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
July 9 th 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
August 14 th (Fri.) 9:00 a.m.	Instructor Workshop	Chemeketa CC	Registration Required
September (date TBD) OUTREACH MEETING	Board Meeting	TBD	Public Welcome
September (date TBD) OUTREACH MEETING	Outreach Meeting	TBD	Licensee Outreach Meeting
November 5 th 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
December 12 th (Sat.) 9:30 a.m.	Board Administered Examination	Winema Place NW Center Building 50 4061 Winema Place NE Salem, Oregon	Space Limited to 275 Candidates. Application Deadline: November 6, 2015
2016			
January 7 th 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome

- Meeting times and locations are subject to change. Please refer to the following URL for up-to-date information: http://www.oregon.gov/OBTP/public_meetings.shtml
- Committee meeting dates, times and locations will be scheduled as needed.

TAX BOARD BULLETIN



Coming together is a beginning,
Staying together is progress,
Working together is success
~Henry Ford

It's a privilege for me to serve as the Board of Tax Practitioners' new Executive Director. I'm looking forward to working with you, our Board members and staff to keep Oregon at the forefront of consumer protection for taxpayers.

Our agency will be a leader in providing exceptional service at a reasonable cost. We will achieve this by:

- Listening to and responding to the needs of our customers and stakeholders
- Automating workflows and providing services online
- Promoting voluntary compliance with Oregon statutes and administrative rules

We have three goals for the next 12 months:

1. Offer online registration for courses and exams, as well as licensure renewal for Consultants and Preparers.
2. Automate and streamline our payment processing system
3. Expand the number and scope of our compliance reviews

This is an exciting and challenging time to be a licensed tax practitioner. Please don't hesitate to contact the Board, our staff or myself if you have any questions, suggestions or concerns. Your success is our success.

~Howard Moyes





What's New

Have you ever heard the phrase, 'the only thing that is constant is change?' We are going through that here at the Board. We have new Board members, new staff and new computers.

New Board Chair, Vice-Chair and New Member

At the May 14th Board meeting, the Board unanimously elected Nutan Arora as the Board Chair and Susan Gallagher-Smith as the Vice-Chair. Nutan is in her second year as a Board member and has been a licensed consultant since 2000.

Susan has been on the Board since April 2014 and she received her consultant license in 2008. The Board is in good hands with Nutan and Susan as our new Chair and Vice-Chair.

Jo Anne Vetter is our newest Board member, having filled the vacancy left by Dorothy Hudson. JoAnne has been a licensed consultant since 2006 and her first Board meeting was July 7-9th. Welcome aboard Jo Anne!

To read all of our Board members' biographies, please visit the Board's Web site at:
http://www.oregon.gov/OBTP/Pages/meet_board_members.aspx

Online Renewals

After the proverbial one step forward, two steps back, we are once again moving toward online exam registration and license renewal. Our goal is to offer these online services, including payment processing, in 2016. We will keep you updated on our progress.

Allow your voice to be heard- apply to become a Board Member

We currently have three openings on our Board! If you are interested and have the qualifications, please visit our website (Oregon.gov/OBTP) under *What's New* to apply

Tax Practitioner Member (two positions):

Applicant must be a licensed, practicing tax consultant for at least the past five years. Women, people of color, and bilingual persons are encouraged to apply (SB 786). In addition, applicants from Southern and Eastern Oregon are encouraged to apply to ensure all areas of the state are represented.

Citizen Member:

The Public member must be an Oregon citizen. Public members do not need to have regular, ongoing experience in tax preparation. However, a strong interest in serving the public and protecting Oregon consumers is beneficial. This is a great opportunity to learn more about the Board of Tax Practitioners and provide a unique perspective to future Board actions.

All Board members are expected to actively participate in Board meetings and related functions. Some in-state travel to attend Board meetings and training sessions may be required.

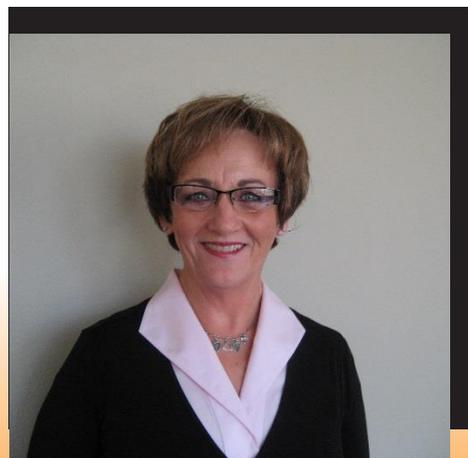
Board members are appointed by the Governor and reviewed by the Senate. Members serve three-year terms and are subject to a two-term limit on the same Board.

If you enjoyed serving on a Board in the past, or would like to help shape the future direction of the Board of Tax Practitioners, we would welcome your participation.



The Board Thanks Dorothy Hudson

We want to offer a big shout out thanking Dorothy Hudson for the many years she served on the Board. She played key roles on a number of important policy issues, including licensing requirements, advertising and education. Dorothy is a past-Chair of the Board, a Licensed Tax Consultant, and business owner. Her leadership, dedication and wisdom will be sorely missed.



The Board would also like to thank the many tax consultants and preparers who participated in our Item Writing Committee workshops in April and June. The following practitioners volunteered their time to help ensure our exam questions are accurate, appropriate and easy to read.

Thank you for a job well done!

Consultant Committee: Patti Anderson, Dawn Eden, Stephanie Gardiepy, Jack Goldberg, Denise Hendricks-Belleisle, Patricia King, Glenn Longworth, Anita Maller, Diana Pallas, Patricia Parcells, Randall Rasmussen, Anita Robinson, Svitlana Rogers, Heather Search, Judy Smith, JoAnne Vetter, Pam Moffett, Barb Craven.



Preparer Committee: Glenn Branfield, Barb Craven, Kimberly Avery, Kristie Moorhouse, Diana Bradshaw, Gerry Bogan-Morgan, Pam Moffett, Annette Saarinen, Rachel Bradley, Corina Drake-Minior, Stephanie Cumpston, Vona Pease, Annette Holman, Veralynn McQueen, Annette Orso.

Tips and Hints for organizing your continuing education certificates:

Completing 30 hours of continuing education each year is important. Here are some helpful hints to prepare for the possibility of a continuing education audit. Keep a folder of all continuing education certificates taken within the past four years. It is the responsibility of the licensee to keep proof of attendance for at least four (4) years following each continuing education cycle and renewal of the tax practitioner license.

1. For each course taken, be sure to get a certificate of completion immediately. You never know where the organization or continuing provider may be in the future. If you get audited you want to be sure you have easy access to your records.
2. It is a good idea to keep the course outline or brochure with the copy of the certificate of attendance.



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Advertising

Oregon Administrative Rule (OAR) 800-010-0050 states advertising must include either the name of a firm that has complied with ORS 673.643 or the name of the firm's Designated Licensed Tax Consultant. It also must include the firm's Board-issued business registration number or the license number of the firm's Designated Licensed Tax Consultant. Individual advertising must include the licensee's Board-issued LTC or LTP license number.

Per the OARs advertising is any form of printed, broadcast, or electronic material that makes known professional income tax services. This includes, but is not limited to, business cards and stationery, and all web and e-commerce advertising for an individual or tax preparation business. Essentially, advertising is marketing communication that promotes professional tax preparation services.

Now is the perfect time of year for you to review how you communicate with the public, clients and potential clients. Is the communication, print or otherwise, marketing material that promotes professional tax services? If yes, then ensure it is up to date with the OAR advertising requirements. Common examples of advertising subject to this rule include: business or practitioner signage, advertising in the business section of the phone book, websites, and business cards.

This doesn't mean everything a practitioner or a firm places in writing is required to contain licensing information. If the communication is not used to promote a professional tax service, then licensing information is not required. For example, a client-specific tax return cover letter is not distributed to the public, nor is it used to promote professional tax services. Cover letters are prepared for the client's convenience.

As technology and society evolve and change how prospective clients are reached, the Board will continue to work with you to promote responsible, professional advertising that complies with Oregon law.

~ Susan Gallagher-Smith





Did You Know?

Preparer Licenses Expire September 30

Renewal forms will be available soon. Be sure to read your renewal carefully as the form has been updated with new questions.

Reminder: 2 hours of the required 30 hours of continuing education must be in professional conduct or ethics.

Preparer Exam Shortened

Beginning August 1, the preparer exam has been reduced from 200 questions to 163. The duration of the exam was also shortened from 5 hours to 4.

Basic 80-hour Course

Sponsors are beginning to release their fall schedules. A list of Sponsors will be included in the Board's General Information Booklet that will be published in September.

New Exam Dates

Examinations are based on 2014 tax law and Board rules.

Consultants – August 1st - time allowed 5 hours
200 question exam
Preparers – September 1st - time allowed 4 hours
163 question exam

If you have questions, call the Board office at (503) 378-4034

Applications are available on our forms page at:
www.oregon.gov/OBTP

2015 Board-Administered Examination

Date: Saturday, December 12, 2015

Location:

Winema Place at Chemeketa Community College
4061 Winema Place NE, Building 50, Salem OR

Sign In: 9:30 a.m. – 10:30 a.m.

Instructions: 10:30 a.m. – 11:00 a.m.

Exams Begin: 11:00 a.m.

Duration of Examinations:

Preparer Exams: 4 hours

Consultant Exams: 5 hours

Consultant State only: 1.5 hours

Examinations are based on
2014 tax law and Board rules.

To sit for this examination, you must submit all application materials and fees to the Board office no later than 5 p.m., November 13, 2015.

The first 250 individuals to apply and qualify will get a seat. A government-issued photo identification is required to sign-in. You will not be allowed to take the exam without it.

Candidates arriving after 10:30 a.m. will be considered “no shows” and will not be allowed to sit for the examination.

“No shows” forfeit their examination fees.

Admittance to the examination is restricted to approved candidates, Board members, proctors and staff. Family and friends are *not* permitted.



Recent Changes to Oregon Administrative Rules

Changes to the Board's Oregon Administrative Rules took effect in February 2015.

Here is a summary of the changes that may affect you:

OAR 800-010-0015(5) Definitions

Further defines the role and responsibilities of 'Designated Consultant.'

OAR 800-010-0050(6) & (7) Advertising and Solicitation

Clarifies the definition of advertising and solicitation.

OAR 800-015-0005

Basic Education

Replaces the Oregon Department of Education with the Higher Education Coordinating Commission.

OAR 800-015-0010 Continuing Education

Requires all licensees to complete a minimum of 2 Hours of continuing education annually in the areas of professional conduct and ethics. These two hours are part of – and not in addition to – the 30-hour annual requirement.

OAR 800-020-0030(2) & (3)- Licenses, Renewals and Reactivation

Tax practitioners are prohibited from practicing until their license renewals have been processed.

For specific details on the permanent rule filing and changes made to the Oregon Administrative Rules – chapter 800, please refer to the following link:

http://www.oregon.gov/OBTP/pages/oregon_administrative_rulemaking.aspx



Compliance

I would like to, once again, extend a sincere thank you to those of you who notified the Board of possible unlicensed/unregistered activity taking place during the 2014 tax season. As you know, the Board is dedicated to preventing and stopping unlicensed activities. Without supportive licensees who notify us and file a complaint when they see or hear suspicious activity taking place, we could never accomplish what we do. Your willingness to step forward and contact us is very much appreciated.

~ Heather Shepherd ~

If you know of any **unlicensed/unregistered activity in your area**, please contact the Board office as soon as possible. Until then, I wish you all a relaxing summer and fall.

Don't hesitate to contact me if you have any questions or concerns. You may reach me by phone at (503)378-4860; by e-mail at Heather.L.Shepherd@oregon.gov or by fax at (503) 585-5797.



Record Keeping and Business Changes ~ Jan Salisbury

This is the time of year when business transitions may occur. With these transitions, generally the question arises as to what to do with client records.

If the business sold is a corporation, the client files remain with the corporation even if there are new owners. The prior year records still need to be maintained by the corporation for not less than four years after the date of preparation, advice, or assistance. This means if a 2012 return was prepared on April 1, 2015, it must be kept until at least April of 2019.

Complications may come into play when clients are transferred between sole proprietors. The records still need to be kept for at least four years. But with whom? For the clients transferring to the new practitioner the prior records should also be transferred. This exchange can occur only after the client has signed a statement agreeing to and understanding the change of practitioner. For the clients that do not agree to the transfer or are not even part of the exchange, the original practitioner must keep the records for at least four years.

If an employee of a firm is the preparer (whether LTP or LTC), then the employer is responsible for keeping the records.

If a practitioner retires and a client list is not sold or passed on to another practitioner, the practitioner is still responsible for maintaining all records for at least four years after the date of preparation, advice, or assistance.

Please keep mind that tax preparation businesses are required to notify the Board within 15 business days of:

- Termination of the tax preparation business; or
- A change in the:
 - Mailing address
 - Physical address
 - E-mail address
 - Telephone numbers

The Board's Website

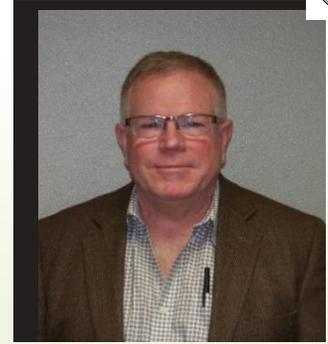
We are in the process of updating the look and functionality of our web site. If you have any suggestions for the new site, please send an email with 'web updates' in the subject line to tax.bd@oregon.gov. We appreciate your input and feedback!



My Dog Ate My Continuing Ed Certificate

The Necessity of Maintaining Complete Continuing Education Records

~*Michael Addington*



There has been an increase in the number of cases brought before the Board for misrepresentation of continuing education and/or failing to meet continuing education requirements. The staff conducts random CE audits of licensees. Currently, the staff audits approximately 10% of licensees annually.

As licensees, we 'attest' to the CE hours attained during the renewal cycle on our renewal application each year. We are required to obtain at least 30 hours of acceptable continuing education during the current renewal cycle, (May 1, 2014 through May 31, 2015 for Consultants, September 1, 2014 through September 30, 2015 for Preparers). Proof of participation is the responsibility of the licensee and the licensee shall maintain certificates for at least 4 years following each renewal period.

Disciplinary action for misrepresenting or failing to meet CE requirements may include but is not limited to

- Assessment of civil penalty
- Suspension or revocation of your license

Just fyi – if you are caught and/or cannot provide proof of CE, the audit automatically expands to the prior three (3) years and your license cannot be reinstated without Board review.

Furthermore, the names of individuals sanctioned by the Board are posted on the Board's website for all to view as this becomes public information. You may also be subject to additional sanctions or loss of license from other agencies in Oregon and even the IRS. By the way, the average penalty assessed by the Board for CE misrepresentation has recently been \$1000.00 per year and you must make up all missing CE for your license to be reinstated.

In future Board meetings, the Board will consider additional efforts to combat licensee misrepresentation. We are open to suggestions. This may include audits based on the last number of your license in which every licensee would be subject to audit at least once every five (5) years. That means an average 20% of licensees could be audited annually. We will also look at requiring businesses to verify employees' CE annually. We might even consider sanctions against businesses who hire employees that are caught misrepresenting themselves.

Do you have an idea you would like to suggest? Please send it to the Board.

Referenced rules:

Oregon Administrative Rules 800-015-0010 & 800-015-0015

Oregon Revised Statutes 673.645, 673.655 & 673.667

Tips and Hints for organizing your continuing education certificates: (continued from page 5)

3. Keep a list of providers you have used with their phone numbers, websites or e-mail addresses should you need to contact them in the future.
4. When recording the number of hours of continuing education completed during a renewal period, staple or paperclip those certificates together.
5. When you take courses keep track of them by date so when you submit certificates you ensure only those courses that fall within the acceptable time frame are included.

It is your responsibility as the licensee to keep complete records of your continuing education. If you are relying on your employer to maintain records for you, reconsider; get copies now. Don't leave the responsibility up to anyone other than yourself.

TAX BOARD BULLETIN



Board of Tax Practitioners - Disciplinary Action Log

Date	Name	City	Violation(s)	Disciplinary Action
May-15	Kemble Minh Doan	Medford	Revoke Tax Consultant license, License No. 28195-C pursuant to ORS 673.700(1),(6) & (7) and OAR 800-015-0015(6); misrepresentation of continuing education, or failing to meet the continuing education requirements or documentation; and	Final Order by Default.
				Civil Penalty: \$3,000
			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...	Legal Costs: \$397.50
May-15	Janet Morton	Salem	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 state or the federal government; and	Final Order by Default.
				Civil Penalty: \$14,000
			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	Legal Costs: \$667.80
May-15	Victor Cruz-Olivera	Keizer	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;	Final Order by Default.
			Two (2) violation of ORS 673.643(1), for failing to register a tax preparation business; and	Civil Penalty: \$8,300
			Two (2) violations of ORS 673.705(6), engaging in dishonesty, fraud or deception relating to the preparation of personal income tax returns	Legal Costs: \$747.30
May-15	Evelina Davidson	Bend	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	Final Order adopting the Administrative Law Judge's ruling in favor of the Board's Motion for Summary Determination.
				Civil Penalty: \$15,000
			One (1) violation of ORS 673.643(1) and OAR 800-025-0020(1), for failing to register a tax preparation business.	Legal Costs: \$7,578.30

TAX BOARD BULLETIN



Date	Name	City	Violation(s)	Disciplinary Action
May-15	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: \$100
May-15	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: \$2,000
May-15	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: \$100
May-15	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: \$100
May-15	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: \$100
May-15	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: \$3,000 Legal Costs: \$731.97
May-15	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) 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: \$3,600
May-14	Steven Wacker	Clackamas	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 Two (2) 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: \$5,000

TAX BOARD BULLETIN



Date	Name	City	Violation(s)	Disciplinary Action
May-14	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) & 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: \$2,000
May-14	Dana M. Kithau	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) & 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: \$3,300
May-14	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: \$5,000
May-14	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: \$250.00
May-14	Mamie Carter	Gresham	<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: \$4,162.50
May-14	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: \$4,162.50

TAX BOARD BULLETIN



Date	Name	City	Violation(s)	Disciplinary Action
May-14	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: \$1,250
May-14	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 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>	Settlement Agreement and Stipulated Final Order. Civil Penalty: \$5,500.
May-14	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: \$2,000.
Feb-14	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: \$650
Feb-14	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 of a branch office.	Final Order Civil Penalty Paid in Full. Civil Penalty: \$1,150
Jan-14	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	Final Order by Default. Civil Penalty: \$600
Jan-14	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) & 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: \$5,200

TAX BOARD BULLETIN



Date	Name	City	Violation(s)	Disciplinary Action
Jan-14	Gutiérrez, 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) & OAR 800-025-0020(1), failing to register a tax preparation business before offering services to the public; and</p> <p>One (1) violation 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.</p>	Final Order by Default. Civil Penalty: \$27,900
Jan-14	Hernandez, Dorothy	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) & 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: \$55,000
Jan-14	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) & 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: \$500
Jan-14	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), 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) & OAR 800-010-0042, 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: \$2,000
Jan-14	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: \$200
Jan-14	Kaganov, Liza S.	Portland	Two (2) violations of ORS 673.700(7) and OAR 800-010-0050(6) & (7), 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: \$500
Jan-14	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: \$200
Jan-14	Schmidt, Jerri G.	Sherwood	Five (5) violations of ORS 673.700(7) and OAR 800-010-0050(6) & (7), 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: \$1,250

TAX BOARD BULLETIN



Date	Name	City	Violation(s)	Disciplinary Action
Dec-13	Caton, Jeffrey A.	Happy Valley	Respondent's license shall be revoked pursuant to ORS 675.701(1) and ORS 675.705(1);	Final Order by Default
			One (1) violation of ORS 673.655 & OAR 800-015-0015, failing to comply with audit and verification of CE;	License Revocation
			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; and	Civil Penalty: \$1,400
			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.	
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
Sep-13	Dooley, Robert G.	Cove	One (1) violation of ORS 673.705(1), obtaining or attempting to obtain his initial tax preparer license by fraudulent representation; and	Settlement Agreement and Stipulated Final Order. Civil Penalty: \$250
			One (1) violation of ORS 673.700(7) and OAR 800-010-0042, failure to respond in writing to communications from the Board within 15 business days.	
Mar-13	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;	Settlement Agreement and Stipulated Final Order. Civil Penalty: \$2,800
			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	
			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.	
Feb-13	Hernandez, Aracely	Hillsboro	Eighty-nine (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	Final Order Imposing Civil Penalties and Costs. Civil Penalty: \$22,350
			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.	Board Costs: \$9,921.32

TAX BOARD BULLETIN



Date	Name	City	Violation(s)	Disciplinary Action
Feb-13	Robideau, John	Portland	<i>Continued Violations:</i>	Settlement Agreement and Stipulated Final Order. Civil Penalty: \$4,000
			Revocation of 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	History - 3/2011:
			One (1) violation of ORS 673.700(1) and ORS 673.705(7), for violating a position of trust.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of
				1) Must not agree to or act as DC/RC of any tax preparation
			<u>HISTORY</u>	2) Must immediately cease to provide tax services if a termination of DC/RC occurs until a replacement is listed and
			<i>Initial Violations (3/2011):</i>	3) Submit quarterly progress reports to the Board;
Three (3) violations of ORS 673.705(1), obtaining or attempting to obtain his license by fraudulent representation;	4) Psychologist must supply quarterly behavioral progress reports to the Board; and			
Three (3) violations of ORS 673.705(7), violating a position of trust, including a position of trust outside his professional practice; and	5) Understanding that non-compliance with the stipulations of the Agreement will result in the Board immediately beginning the			
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.				