
TAX BOARD BULLETIN

Volume 31, Issue 1

June 2007

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Karla Siclait – Compliance Specialist
Monica J. Walker - Exam & Education Coord.
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Message from the Board Chair

- Merry VanAtta -

This has been a very interesting and productive year for the Board. The current budget is on track and on solid footing. The 2007-2009 budget has been approved by the state legislators and signed by the governor. It provides for possible fee increases, the addition of an Office Specialist 1, a compliance database program upgrade and the 2009 replacement of agency computer hardware. Draft minutes of committee and board meetings are now available on our website approximately three weeks after the meeting date and approved minutes are generally available the very day they are approved. The June and October newsletters were delivered using the newly developed serve list, which is proving to be a very effective communication tool. We are in the process of developing a list of all licensees with addresses and status on our website.

Robert Elliott was sworn in as a public member in July; however, he resigned that position in November because of personal issues. Alan Twombly was sworn in during the January meeting replacing D. Sue Church. Alan is a very positive addition to the Board and we thank Sue for her dedication and hard work during her two terms serving on the Board. Toni Ellsworth was sworn in as a public member during the May meeting. She adds energy and enthusiasm to our Board.

The Business Practices Committee developed a Continuing Education Waiver Request Form and a Designated/Resident Consultant Waiver Request Form in addition to their other duties. These forms are posted on our website.

The Exam and Education Committee continued with the Instructor Workshop. They authorized an annual random audit of sponsors who provide continuing education courses and/or seminars. The Preparer Item Writing Committee and the Consultant Item Writing Committee were formed to help develop the exams, bringing a new perspective to the process. Sample Consultant Exam questions are now available for review on our website and the General Information Booklet now includes the answers to the frequently missed questions. This is a hard working Committee.

The Complaint Committee had some work to do too. A list of their activities can be found on our website at the following URL:

http://www.oregon.gov/OTPB/Disciplinary_Actions.shtml

Article continued on Page 4...

Board of Tax Practitioners

3218 SE Pringle Road #120, Salem, Oregon 97302

2007/2008 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 Tax Board website www.oregon.gov/OTPB approximately two weeks prior to the scheduled meeting date. Map and directions to the Board of Tax Practitioners office, which is located in the Morrow Crane Building is available via our website. If notices and agendas have not been posted, please e-mail the Board office at tax.bd@state.or.us to find out when they will be posted.

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

Month / Time	Topic	Location	Comments
January 8 th & 9 th "2007" 9:00 a.m.	Board & Committee Meetings	Salem Morrow Crane Building	Public Welcome
May 8 th & 9 th	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
May 10 th & 11 th 9:00 a.m.	Board & Committee Meetings		Public Welcome
July 11 th & 12 th 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
July 13 th 9:00 a.m.	Board Meeting		Public Welcome
August 9 th 9:00 a.m. OUTREACH MEETING	Board Meeting	All functions will be held at the: Wilsonville Training Center 29353 Town Ctr Loop East Wilsonville, Oregon	Public Welcome
August 9 th 11:30 a.m.	Licensee Luncheon		Licensee Luncheon: Must register to attend. Registration forms will be posted on the homepage of our website at: www.oregon.gov/OTPB
August 10 th 8:30 a.m.	Instructor Workshop		Instructor Workshop: Must register to attend. Registration forms are posted on the homepage of our website at: www.oregon.gov/OTPB
October 18 th 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
December 8 th 9:30 a.m.	Board Administered Examination	Winema Place NW Center Building 50 4061 Winema Place NE Salem, Oregon	Space availability is 350 candidates. Application deadline: November 7, 2007.
January 10, 2008 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome

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

Message from the Director

I would like to start by saying “thank you” to the Board for giving me the opportunity to continue my career with the Board, I feel this is the best place I have work in my 20 years with the State of Oregon. How often does a person have the opportunity to come to work every day and have a job that they enjoy? I am so proud to represent an agency that’s mission is to protect the consumers by educating them on the protection provided to them by relying on licensed tax professionals. Licensees are able to ensure that the consumer’s financial needs are met by people who truly have a passion for what they do and work so hard to serve their clients. I have made many friends over the three years that I have worked for the Board as the investigator and was very happy when I became the new Director which allows me to be able to continue the relationships I began when I started with the Board.

I am pleased to report the agency is continuing to experience a solid financial base, and is also perusing some of the projects the Board has had to put on hold for several years. We have been able to upgrade our file cabinets to help protect the licensee’s confidential information from identity theft. The agency has also invested in the future by establishing an online licensee verification system which should be on the agency web site in August of this year. The agency was able to secure a budget which will allow the agency to be funded for the next two years with additional funds to provide the agency with a support person. Sandi Kessler will assist staff in the processing of both licensing and examinations to ensure the agency’s response time is the best possible. I have also been communicating with the Internal Revenue Service who is continuing to peruse national licensing and are impressed with the great accomplishments that the licensees have made in Oregon.

In closing I would like to recognize the past Director Ron Bersin, for all his hard work as I have been inspired to provide licensees the same outstanding service he provided for over the past six years. I welcome any feedback you may have so I may continue to serve the licensees who provide such valuable services for Oregonians. I would also like to thank the associations that have welcomed me into my new role as the Director and I promise to serve them in a manner that will reflect on the excellence they provide to both the taxing agencies as well as the consumers.

Paid Ads in the Board Bulletin...

If you would like to place an advertisement, either for help-wanted, or something else related to the tax field in the board bulletin, we welcome the opportunity to serve you. Below is a list of the fee schedule:

- \$10 per 3-3/8 inch line or part line of copy
- \$50 for a business card size ad
- \$100 for a quarter-page ad
- \$180 for a half-page ad
- \$350 for a full page ad

If you have any questions and/or would like to place an advertisement in the next board bulletin, give us a call at 503-378-4034, or e-mail us at tax.bd@state.or.us.

Message from the Board Chair (Continued)

Ron Bersin resigned as our Executive Director the first of November. The Board began the hiring process for a new Director. The candidates were interviewed by the full Board during the January meeting and Duane Hunter was offered the position. He is in the process of settling in with his new duties.

We held a licensee luncheon at the November meeting in Newport. It was well attended.

We adopted some rule changes. In July we adopted a rule change in connection with waivers. In January we added computer technology courses to the list of general subject matters acceptable for continuing education to the extent they contribute directly to the expertise of income tax preparation. We also acted upon recommendations from the Rules Advisory Committee.

We invite you to attend our board meetings and become active in this process.

Message from the Investigator

This year has been a good example of the licensees working with the Agency to continue to stop unlicensed activity. The office has received calls regarding possible violations from licensees around the entire state that were reviewing past year tax returns and during the interview process discovered that the return had been prepared by someone without a license.

The Tax Boards efforts to educate the consumer by asking them to use licensed tax professionals has proven to be successful, consumers are also contacting the Agency to verify if the person they want to have prepare their return is licensed. By working to stop illegal tax preparation in Oregon as soon as possible the Agency is able to serve licensees by not allowing people to profit from unlicensed activities.

Soon the Agency will have a licensee look up on its web page which will allow both licensees and consumers to verify if a person has a valid license to prepare personal income tax returns in Oregon.

The Agency mails out licenses along with business registrations to help the consumer identify that the person or business is in compliance with the laws in Oregon regarding the preparation of personal income tax returns. Posting of licenses and business registrations in a place that the consumer can easily determine that the person or business is in compliance is a requirement. Failing to post licenses or business registrations or not having the correct business name could result in a violation.

The Agency's new investigator, Karla Siclait, is looking forward to meeting with licensees and is excited about the opportunity to serve the Board and provide direction for the consumers. For an updated list of violations, please refer to the following URL:

http://www.oregon.gov/OTPB/Disciplinary_Actions.shtml

Web Update...

Licensees are encouraged to check the Boards website frequently for any changes:

www.oregon.gov/OTPB

If you have any comments and/or would like to see additional information listed on the site, please contact the board office by phone at: (503) 378-4034 or e-mail your inquiry to: tax.bd@state.or.us.

The Board welcomes your input in the continuous development of the web site.



Randy K. Jentsch & Co.

Certified Public Accountants

211 Rogue River Hwy

Grants Pass, OR 97527

We are looking for a Licensed Tax Consultant or Preparer
for a year round tax prep position

The position offers a flexible, family friendly schedule that is full time
or part time during tax season and part time the remainder of the year.
We offer a fun, motivating work environment with many incentives.
Training will begin late summer or early fall.

Please drop off or mail resume

Serve List Update

For some time now the board office has been using a serve list to update licensees of any current events to information or items that may affect industry practices. The serve list allows the agency to communicate with licensees that have supplied their e-mail addresses to the board office.

Per Oregon Administrative Rule (OAR) 800-010-0041; Licensees shall file with the Board their current residence address, **email address** and telephone number. Whenever any of this information changes, the licensee shall immediately notify the Board.

This service has proven to be very effective in notifying licensee's of pertinent information in a timely manner as well as in providing quality customer service. It is very important to supply and register your current e-mail address with the board office so that you will continue to be notified of any updated information. The serve list is used to send; press releases, recruit volunteers for committee service, rulemaking updates/schedules, notice of proposed hearings as well as permanent rule changes among many other important updates.

To register **OR** update your current e-mail address, you will need to fax, e-mail or mail the Address Change Form to the board office. For the Address Change Form, please go to the following Internet link and you will be directed to the forms page of the Board's website:

<http://egov.oregon.gov/OTPB/Forms.shtml>

If you do not have an e-mail address, please contact the board office so that your license file can be properly updated. You can contact the board office by mail at: 3218 SE Pringle Road #120, Salem, Oregon 97302 or by phone at: (503) 378-4034.

2007 Board Administered Examination

Update on Proposed Rulemaking...

By Wendy Jones

Scheduled for: Saturday, **December 8th**, 2007

Where: Winema Place -NW Center
Chemeketa Community College
4061 Winema Place N.E. Bldg #50
Salem, Oregon 97305

Sign-In Time: 9:30 am through 10:30 am

Instructions: 10:30 am through 11:00 am

Examination Begin Time: 11:00 am

Please Note: Exams will be based on **2006** tax law.

Space available at the examination site is limited to 350 candidates. The first 350 individuals to make application and qualify for the examination will be granted a seat at the **December 8, 2007**, board administered examination. Candidates wishing to take the board examination at the above listed location are required to submit all application materials and fees to the board office no later than: **5:00 p.m. - November 7, 2007**.

Photo Identification will be required at the time of sign-in. Only simple function calculators will be allowed - programmable/tape feed calculators are prohibited. All items brought to the examination must be placed in clear/see through containers and must be revealed to and approved by staff at the time of sign-in. No **solid** food items, purses, cell phones or other un-approved electronic devices will be allowed in the examination room(s) and during the examination. Liquid food items such as; water, soda and/or protein drinks are acceptable.

Examination Duration:

Preparer & Consultant Exams = 5 hours

Consultant State Only Examination = 1.5 hours

The Board encourages all examination applicants to gain a copy of the General Information Booklet which is designed to assist candidates in studying and applying for the examination as well as provides candidates with insight on the outlay of the examinations, including a practice test. The updated General Information Booklets will be released on September 1, 2007, and can be obtained from our website at:

http://www.oregon.gov/OTPB/General_Information_Booklet.shtml

For additional information, questions regarding the board examination and/or to obtain application materials please visit our website at:

<http://www.oregon.gov/OTPB/Examinations.shtml>

Keep in mind that everyone has the opportunity to give public comment on all proposed rule changes. A public comment period is established for each proposed change. This is the critical time for licensees to have their view known. Statements given or comments made outside of the public comment period are not included in the permanent record. So, for your voice to be heard, it must happen within the prescribed public comment period established.

Currently, there are several items open to public comment, which could affect the licensees financial status. They relate to the fees for licensing and renewal, advertising on the Board's website in conjunction to licensing, as well as the cost of receiving the Board minutes and notices. Most associations have representatives who attend board meetings and can help clarify the activities relating to this. They may be able to shed light on the thoughts behind these proposed changes in the OARs. Remember, these remain proposed changes to the OARs until after the public comment period. If no one puts forward a response to the issues that are presented, the Board has no guidance from licensee's on whether or not to move forward with the proposed rule change(s). So be aware, and have your view acknowledged.

The Board encourages all licensees to be active in relation to their chosen profession and communicate with current board members. Respond to public comment by mail at: 3218 SE Pringle Road, Suite #120, Salem, Oregon 97302; by fax at: (503) 378-3575 or by email at: tax.bd@state.or.us

For additional information regarding current rulemaking and the proposed changes open for public comment, please refer to the following URL:

http://www.oregon.gov/OTPB/oregon_administrative_rulemaking.shtml

National Registration Again, Maybe?

By Michael Addington, EA

New legislation was introduced by Senator Jeff Bingaman (D-NM) in the Senate recently, S. 1219, The Taxpayer Protection and Assistance Act of 2007. The bill would require the Treasury Department to set standards for commercial tax return preparers and would include testing and continuing education. The new bill is similar to S. 832 which was introduced last season but never made it to the full Senate.

We might just see this bill get some action in light of the recent problems brought to light in the news recently regarding several Jackson Hewitt Franchises back East. This time, I've been told that there is also similar House Legislation pending, although I don't have any information at this time. Another promising factor is that the former IRS Commissioner Everson is leaving the IRS for a new position with the Red Cross. Commissioner Everson did not support National Registration. I'm not sure what the position of the new commissioner will be.

National Registration has the support of several organizations including the NAEA and the NSA. As always, the halls of Congress move very slowly. It will take years to get the administration in place to handle such a massive endeavor. Any progress is good and it still looks like Oregon Licensed Tax Consultants would be exempt from re-testing. Happy Summer to all ☺

Blue License Certificates...

If you're a licensed tax consultant (LTC), you may have already received your new 2007 license certificate. As license colors are rotated annually, this year, consultant and preparer licenses will be printed with a **blue** background color to show a differentiation from last year's license.

Paid Advertisement:

**Place Your Paid
Advertisement Here!!!**

BOARD MEMBERS Their Terms of Office & Committees in which they serve

Marilyn Johnston
Chair, Central Point

2/1/04 – 1/31/07

2/1/07 – 1/31/10

Committees:

Administration (C) – Exam & Education

Donna Gilmour
Vice Chair, Salem

6/1/02 – 5/31/05

6/1/05 – 5/31/08

Committee:

Administration – Business Practice

Merry VanAtta
Lebanon

6/1/03 – 5/31/06

6/1/06 – 5/31/09

Committees:

Administration – Complaint (C)

Alan Twombly
Milwaukie

12/1/06 – 11/30/09

Committees:

Business Practice (C)–Exam & Educ.

Wendy M. Jones
Sunriver

4/10/06 – 4/9/09

Committees:

Complaint – Exam & Education (C)

Toni Ellsworth
Hillsboro

4/1/07 - 6/30/09

Committees:

Business Practice – Complaint

Vacant Position
Board Member - LTC
If interested, contact:

tax.bd@state.or.us

(503) 378-4034

BOARD MEMBER NEWS

With every change, there is a “Welcome” and a “Farewell”.

Michael Addington

Our Board Member, Michael Addington, has sharpened his focus for more personal time and has resigned his position on the Board. Michael has served two years on the Board and has been the stalwart protagonist on all issues. There were times when he was very quiet, perhaps you thought he was sleeping? But, oh my, no! All of a sudden, he was there with an opinion, a strong opinion, and everyone listened. When Michael spoke, we all listened up.

We will miss you, Michael. You have served your state well. And your sense of humor will not be soon forgotten. Good luck on that personal agenda.

Observations of a New Public Board Member...

By Toni Ellsworth

During my first work session in May, 2007 as the Public Member and a neutral voice, I observed the interaction of the staff, board members and volunteers. Their forthright approach has been an inspiration . . . and, I must pay attention because this well-honed group moves forward quickly.

The purpose for any managing board is to address and resolve problems as well as plan for the future. All boards need to create a working synergy and the members must learn to work as a team whether in the private-sector corporations or in the government agency arena. The Oregon Tax Practitioners Board (OTPB) members work in harmony by using humor and respect for each other in addition to their individual know of the Personal Income Tax laws.

The OTPB invests time, energy and intelligence in designing both the Tax Preparer and Tax Consultant exams. The board members analyze the framework of each question for logic and comprehension as well as challenging the knowledge of the candidate. The members are sensitive to correcting poor punctuation and typographical errors. The test questions presented on any given test have been thoroughly examined and refined.

Every person I met was zestfully engaged in managing the business affairs of this Oregon consumer protection agency. Their faithful attention to setting goals and establishing measurable results ensures public safety as well as helping Tax Preparers and Consultants thrive in the financial services profession.

Observations of a New LTC Board Member...

By Alan Twombly

As a new board member it is an honor for me to serve; with my experience having tax offices both in rural areas as well as in the Portland Metro area, I share with the board a diverse experience. I love interacting with the other members of the Board. We each express our own points of view and experiences to specific topics being discussed. It is a very positive working environment with a vast knowledge base to draw from. The Board is a well rounded group especially with our newest public member Toni Ellsworth. The support staffs (Monica and Karla) are obviously very good at what they do, it really shows when you are around them and see what they bring to the meetings. Already I can tell this will be a very fulfilling experience and strongly encourage anyone who is interested in public service to apply when a position comes up.

BOARD OPENINGS

The Board of Tax Practitioners would like to inform all constituents there is an opening on the Board. The board member opening is as follows:

- **Licensed Tax Consultant** – To qualify for this position on the Board per ORS 673725(3)(a), you must be a currently licensed tax consultant and have been engaged in the preparation of personal income tax returns for valuable consideration for no less than five years.

The Board meets approximately 10 days per year. Board members are paid expenses, including meals, mileage and lodging, plus a \$30 stipend for each day worked. Each term is for three years with a maximum of three terms served.

Interested in Becoming a Board Member?

To download an application form, please enter the following URL and you will be directed to the application form on the Governor's Office website:

<http://governor.oregon.gov/Gov/pdf/forms/Interestform.doc>

Inactive ~vs~ Lapsed Status

Inactive Status

If a licensee wants to place their license in inactive status, they must do so on or before the renewal date of their license. The fee to place a license in inactive status is \$35 for a preparer and \$50 for a consultant. A license may be placed in inactive status annually for a period not to exceed three consecutive years. Continuing education hours accumulate if a license is placed in inactive status. A licensee has the option to submit continuing education hours when placing their license in inactive status. To reactivate a license placed in inactive status a Reactivation Application is required.

One example of a licensee contemplating whether to place their license in inactive status might be if they have not decided if they are going to prepare personal income taxes one year. By placing their license in inactive status, it avoids the license being placed in lapsed status.

If a licensee (preparer or consultant) places their license in inactive status for three consecutive years and fails to renew upon the next renewal, and subsequently decides to practice in the capacity of a tax practitioner, they would be required to sit for the preparer examination prior to becoming a Licensed Tax Preparer.

Lapsed Status

A licensee may allow their license to be placed in lapsed status for a period of three consecutive years. There is no fee for allowing a license to be placed in lapsed status. However, if a licensee decides to reactivate their license within the next three years, they must submit a Reactivation Application together with the licensing fees for each year lapsed and a \$25 reactivation fee. In addition, all continuing education is required for each year a license is placed in lapsed status.

A licensee who allows their license to be placed in lapsed status **cannot**, at a later date, place their license in inactive status.

If you have any questions regarding your license renewal, please contact Karla Siclait, Licensing Specialist, at: (503) 378-4034.

Link to Reactivation Application and other forms:
<http://www.oregon.gov/OTPB/Forms.shtml>

IMPORTANT – Application Changes

This is to inform licensees of a change in the renewal process for those licensees who fail to renew their license timely.

If a licensee does not renew their license annually, on or before June 15th for consultants and on or before October 15th for preparers **OR** for those licensees currently in lapsed or inactive status, a **Reactivation Application** is required before the Board of Tax Practitioners may issue you a tax consultant license.

In addition, if a tax consultant or tax preparer holds a business registration and does not renew their business registration prior to the expiration date, a **NEW** Business Registration Application is required.

Link to Reactivation Application, Business Registration and other forms:

<http://www.oregon.gov/OTPB/Forms.shtml>

Changes to Business Registrations

Business owners must notify the board office, in writing, within **10 days** for any of the following changes to a tax preparation business and/or branch office:

Business Registrations:

[OAR 800-025-0020(2); 800-025-0023(1)&(2)]

- Termination of a tax preparation business;
- Any change in ownership;
- Business name change;
- Change in address or telephone number; and/or
- Change in e-mail address

Branch Office Registrations:

[OAR 800-025-0030(6)]

- Closure of the branch office;
- Change in resident consultant;
- Change of address/telephone number of the branch office; and/or
- Change in e-mail address

Changes to Practitioner & Tax Info.

A tax consultant or tax preparer must **immediately** notify the board office for any of the following changes pertaining to their license:

[OAR 800-010-0041]

- Change in residence address;
- Change in mailing address;
- Change in e-mail address;
- Change in telephone number (provide a year round contact number);
- Current place of employment/business - include business name, address and telephone number

Update on Item Writing Committees

By Marilyn Johnston

The Board has been blessed these last two years in our work on the Preparer Examination and this year on the work for the Consultant Examination by the help of the Item Writing Committees. The Item Writing Committees are volunteer groups of licensees most of which are involved in teaching the Basic Income Tax Courses and Consultant Test Preparation Courses.

Starting in June of 2006, a group of approximately 20 individuals were recruited for the first Preparer Item Writing Committee to work on the Preparer Exam. Their help was needed to make it more understandable, and to help with the content to ensure the exam is testing knowledge as intended.

The percentage of individuals who passed the preparer test was significantly better than in years past. This encouraged the Board to authorize the forming of an Item Writing Committee for the Consultant Examination.

The purpose of the Item Writing Committees is to become familiar with using the exam statistics that have been gathered for each question. They were instructed to review all the exam questions for content, clarity, etc. to ensure that we are testing knowledge as intended. They also paid particular attention to questions with statistics outside the accepted range of the pass rates, and updated any questions to 2006 tax law.

The first Consultant Item Writing Committee of approximately 20 individuals met on April 19th & 20th, 2007, in Executive Session under ORS 192.660(1)(f). They were divided into four groups; each group was given about a fourth of the item bank questions to review. The groups were then asked to review the questions in their section of the item bank, make any quick and easy updates to 2006 tax law, add any missing/update source document references and flag those that needed to be rewritten. They were then asked to rewrite any questions that needed rewriting and to also write new questions in areas that were needed. The next day the questions were rotated so that two different groups looked at every question.

One person from each group then met with the Board at the work session on May 8th and 9th, 2007, to bring to the Board the questions that created controversy by the reviewers for resolution. They also brought suggestions and ideas to help finalize these questions that the reviewers and the Consultant Item Writing Committee felt needed to be rewritten.

Our Examination & Education Coordinator, Monica J. Walker, organized the entire process and did a wonderful job of hopefully getting the Consultant Examination content to test the knowledge as intended without lowering our standards.

I personally want to thank the people who gave up their time to help work on this project. It made the job of reviewing and developing the examinations for next season much easier and hopefully they will be better tests than they have been in past years.

CUSTOMER SATISFACTION SURVEY

The Board of Tax Practitioners (Tax Board) would like all licensees to take the time to fill out our on-line customer satisfaction survey. This survey should take less than three (3) minutes of your time.

The purpose of this survey is to increase licensee and consumer satisfaction each time they have contact with the Tax Board or if service provided from the Tax Board is satisfactory. Your input will assist us in continuing to provide exceptional service to our licensees and consumers.

Although welcomed, it is not necessary to provide any personal information. All responses will be kept confidential.

A link to the on-line survey is as follows: <http://www.surveymonkey.com/s.asp?u=275003391858>

Newsletter Schedule

Newsletters will be prepared and released semi-annually on the following dates:

June 30th

October 31st

If you would like to see articles concerning certain topics and/or updates included within our newsletter please contact the board office at (503) 378-4034.

A Financial Report

By an “old” pro! – Donna Gilmour, Vice-Chair

Being a board member is a challenging, learning experience. After five years I’m still learning but felt I could capitalize on my years of experience to make an unofficial financial report on the current status of YOUR Board.

We all give credit to our previous Director, Ronald A. Bersin, for bringing us where we are today. Up from the hole to “money in the bank”. We have spent these past years pulling ourselves up, staying current and fluid, and building to an easier future. Many of the plans that we have had for years are now going to be able to come to fruition after treading water for so long.

One of the object lessons I have learned was that as a state agency, we are expected to have a fluid balance of at least four months of operating capital on hand at all times. Four months of operating capital puts us at \$158,000 and we normally hit that level in March of each year.

And we have been able to spend a few dollars that we have not been able to do in past years. New files have been secured, old file cabinets have been purged and sent to Surplus and housecleaning has occurred with some part time help while we have been short staffed. We have a new laptop and staff is now able to make PowerPoint presentations, making their job easier and our job more understandable. With the increase in fees in the fall, we will be able to finally employ one more staff person that we have planned for many years. This will enable us to serve the Practitioner Community better as well as the citizens of the State of Oregon.

Compliance is a daily issue. We continually enforce the “unlicensed” area but we also look to continued compliance from our licensees. With our new Director, Duane M. Hunter, with his background in compliance you can rest assured that staff is constantly on the lookout for misdeeds. The Legislature is asking for compliance data and this is top burner at this time.

All board reports are on the web for your enlightenment: www.oregon.gov/OTPB . Check them out. Read the reports and understand how far we have come in the past few years. How much more service the licensees are receiving. As well as the citizens of Oregon.

Address and Phone Changes

We all move and change our address and phone numbers and we try our best to let everyone know how to stay in touch with us. If we don’t let the post office know that we have moved we will miss our mail and that could cause problems for our bills and family. It is the same for the address with the Tax Board. If we can’t get in touch with you by phone or email it can delay the licensing process or cause the agency to open an investigation that could have been avoided if the agency had current information on how to reach licensees. Licensees are required to provide current addresses, and telephone numbers, along with email addresses to the agency immediately when information changes per OAR 800-010-0041. A civil penalty in the amount of no less than \$100 and no more than \$1000 could be imposed for failure to provide this information to the Board. It’s important to double check your information on file with the Board and make changes when you renew your license, and/or you update the information with the Board throughout the year. To obtain an information change form, please refer to the following URL and you will be redirected to the forms page of our website: [Information Change Form](#)



Presents:

**CPE Seminars for
CPAs, EAs, LTPs & LTCs**

**&
Correspondence Courses for
EAs, LTPs & LTCs**

*The Best Tax School in Oregon
"Where People Come to Learn"*

Welcome to Oregon's most innovative tax school:

Students give us high marks because the quality of our programs is unsurpassed. Our user-friendly study materials and comprehensive working assignments bring clarity to tax law. Whether you are new to the industry or a seasoned professional, Pacific Northwest Tax School's courses and seminars will improve your knowledge and skills.

Correspondence CPE Programs

- Filing Status & Dependents * 4 Hours - \$55
- Pensions & Social Security * 4 Hours - \$55
- Adjustments to Income * 4 Hours - \$55
- Itemized Deductions * 8 hours - \$110
- Federal Credits * 8 hours - \$110
- Welcome to Oregon * 8 Hours - \$110
- Depreciation Made Easy * 4 Hours - \$55
- Basis of Assets * 4 Hours - \$55
- Sale of Assets & Capital Gains * 4 Hours - \$55
- Passive Activity Loss Limitations
& Rental Income * 4 Hours - \$55
- Back to Basics * 30 Hours - \$299
- Self-Employment Income * 4 Hours - \$55
- Understanding Alternative Minimum Tax * 4 Hours - \$75
- LTC Exam Prep Series * 52 Hours - \$499
- Introduction to LLCs & S-Corps * 8 Hours - \$140
- Ethics for Enrolled Agents * 3 Hours - \$45

Summer/Fall Class Schedule

- Filing Status & Dependents * 3 Hours - \$40
- Pensions & Social Security * 3 Hours - \$40
- Adjustments to Income * 3 Hours - \$40
- Itemized Deductions * 6 hours - \$80
- Federal Credits * 6 hours - \$80
- Welcome to Oregon * 6 Hours - \$80
- Depreciation Made Easy * 4 Hours - \$55
- Basis of Assets * 3 Hours - \$40
- Sale of Assets & Capital Gains * 3 Hours - \$40
- Passive Activity Loss Limitations
& Rental Income * 3 Hours - \$40
- Self-Employment Income * 3 Hours - \$40
- Understanding Alternative Minimum Tax * 3 Hours - \$40
- LTC Exam Prep Series * 43 Hours - \$399
- Introduction to LLCs & S-Corps * 6 Hours - \$110
- Ethics for Enrolled Agents * 2 Hours - \$40
- Back to Basics * 24 Hours \$239

Classes offered

August 15th through December 8th, 2007

For more information about our CPE Programs

Contact: SanDee Tharp – Program Director

Phone 503-646-5600

Email: pnwtaxschool@aol.com

Download our enrollment package at: pnwtax.com

Study from Home for the Oregon Preparer's Exam

Correspondence

80-Hour Basic Tax Course

A Licensed Vocational School
Approved by the Oregon Tax Board

Tuition, Fees, Books - \$449

Download our enrollment package at pnwtax.com

80-Hour Basic Tax Course

A Licensed Vocational School

Approved by the

Oregon Board of Tax Service Examiners

Tuition, Fees, Books, Supplies - \$379

Designed from the ground up to prepare students for
Oregon's LTP Exam.

This is the best all-round tax course offered in Oregon.

No other 80-hour program of study compares.

Day and Evening Classes Are Offered

Mondays and Thursdays

September 6 – December 13, 2007

10:00am – 1:15pm & 6:00pm – 9:15pm

Download our enrollment package at pnwtax.com

Continuing Education Information & Updates

Instructor Submission of Teaching Hours for CE Credit

This article is to provide basic course/continuing education instructors with information on the requirements for submitting teaching hours for continuing education (CE) credit.

On September 1, 2005, Oregon Administrative Rule (OAR) 800-015-0010; Continuing Education was permanently changed to read: *“Continuing education credit may be accepted for instructors of basic or advanced courses or seminars. The credit allowed will be two hours for each hour of teaching, which includes preparation time. No more than ½ of the total required continuing education credit can be in teaching.”*

Instructors can receive credit for submission of teaching hours for up to fifteen (15) hours of continuing education. These hours will only be accepted by the board office if the hours are documented and signed by the sponsor/employer on either a certificate of completion **OR** a formal letter on the sponsors letterhead verifying that the instructor completed the hours in teaching.

Verification of teaching hours must include the following for the instructors to receive credit:

- Instructors printed name
- Sponsors/employers printed name & address
- Title of course taught
- Date(s) taught
- Number of hours taught
- Instructors signature
- Sponsor/employers signature

The board office will not accept certificates of completion / verifications for teaching that have been completed solely by the instructor, i.e. the instructor has completed the form as the sponsor/employer as well as the instructor.

Altered Continuing Education Certificates

The Agency will **not accept** altered continuing education certificates. The Agency will deny credit for any altered continuing education certificate, even if the altered certificate has been initialed by the course instructor.

It is the licensee’s responsibility to contact the instructor of the course to obtain a continuing education certificate without alterations for submission to the agency. If the licensee does not submit a new certificate to the agency, the licensee must submit the additional continuing education hours required for licensure prior to the agency issuing a license to prepare, assist or advise in the preparation of personal income taxes.

Requirements for Splitting CE Certificates with Two Renewals

Licensees may split qualifying continuing education (CE) hours between two renewals if the CE certificate is earned during the month of renewal, which is May for consultants and September for preparers. To split CE hours the licensees must clearly indicate on their renewal and CE certificate that they are splitting CE hours between two license renewal years and state how many CE hours they are using for each license renewal. In addition, the licensee must submit a copy of the CE certificate with each renewal application and indicate the number of hours used for each renewal on both certificate copies (both copies sent to the Board must be identical). The licensee should retain the original CE certificates for their records.

If the licensee does not submit a copy of the same identical CE certificate for the subsequent license renewal, the licensee will not receive credit for the CE hours requested per OAR 800-020-0030; Licenses – Renewals.

Non-accepted Continuing Education (Seminars):

This list is NOT a complete list of non-accepted courses – It has been established only as a guide to assist licensees in choosing acceptable continuing education courses.

Sponsor Name	Course Title	Hours
AICPA	2006 Corporate Tax Returns Video Course	22

Non-approved Continuing Education (Correspondence/Self-Study):

All Sponsors are currently in renewal status – Please refer to the website for updates on the list of 2006/2007 approved correspondence courses: http://www.oregon.gov/OTPB/Approved_Corresp_Courses.shtml

2007 Instructor Workshop

We need additional tax practitioners to serve the Oregon community. These preparers must secure their basic education from good, qualified instructors. And the consultants need to get their thirty hours (or more) from competent teachers.

The Oregon board, therefore, has pledged themselves to continuing the Instructor Workshop each year, with new ideas and new instructors. Monica J. Walker, our Examination and Education Coordinator, has secured the services of two teachers from Willamette University who will bring information to our tax teachers on how to teach the adult student and dealing with language and cultural barriers. These are subjects that our educators have requested in prior workshops.

Sponsors of education should require their teachers to attend this workshop. It is really the only outlet for our instructors to get educational material to assist them in their presentations. We know our taxes. We need to learn more about TEACHING taxes.

2007 Instructor Workshop Agenda August 10, 2007

**Location: *Wilsonville Training Center*
29353 Town Center Loop East
*Wilsonville, Oregon 97070***

Session Two: 3 hours of Continuing Education

- I. 8:30 a.m. – Registration
- II. 9:00 a.m. – Welcome & Introductions
- III. 9:15 a.m. – SESSION ONE
Patricia Fuhrman – Willamette University School of Education
 - Overview on Teaching Adults

(15 minute break – 10:00 a.m. to 10:15 a.m.)
- IV. 10:15 a.m. – SESSION TWO
Susana Ghio – Willamette University School of Education
 - Dealing with Language and Cultural Barriers
- V. **11:00 a.m. – 12:30 p.m. – ****Lunch on your own******
- VI. 12:30 p.m. – SESSION THREE
Attendees:
 - Review of Preparer Examination
 - 1.) Break into groups of four (4)
 - 2.) Fifty (50) questions given to each group
- VII. 1:30 p.m. – Group Reports on Preparer Examination Review
 - 1.) Provide Report:
 - a. Recommendations
 - b. Ideas on Improving the Examination

(15 minute break – 2:00 p.m. to 2:15 p.m.)
- VIII. 2:15 p.m. – SESSION FOUR
Board Members & Staff:
 - Panel Discussion – Question & Answer
- IX. 3:15 p.m. – Evaluation
- X. 3:30 p.m. – Adjournment



Oregon
Theodore R. Kulangaad, Governor

State Board of Tax Practitioners

3218 Pringle Road SE #120
Salem, OR 97302-6308
(503) 378-4034
FAX (503) 378-3575

E-Mail: tax.bd@state.or.us

Web Site: www.oregon.gov/OTPB

Dear Course Instructor/CE Sponsor:

The Board would like to invite you to attend our annual Instructor’s Workshop. The workshop will provide valuable information in preparation for teaching the Basic 80-Hour Course as well as courses and seminars for continuing education credit with the Tax Board.

There is no fee to register for the workshop and a lunch period of 1.5 hours will be provided for you to have lunch on your own. In reviewing the information collected on previous evaluation forms, the Board will issue continuing education (CE) credit for the portions of Instructor Workshops that are eligible for CE credit per Oregon Administrative Rule – 800-015-0020(2).

The workshop particulars are as follows:

**2007 Instructor Workshop
Friday – August 10, 2007
8:30 a.m. through 3:30 p.m.**

**Location: Wilsonville Training Center
29353 Town Center Loop East
Wilsonville, Oregon 97070**

Topics for discussion at the workshop have been developed and an agenda is listed above for your reference **OR** can be viewed on the homepage of the Boards website at: www.oregon.gov/OTPB

Please register by completing the information below and returning a copy of this letter to the board office **no later than 5:00 p.m. July 27, 2007**. You may fax your registration form to 503-378-3575. We look forward to an information-packed day with you.

2007 INSTRUCTOR WORKSHOP – REGISTRATION FORM

Yes, I will attend the annual Instructor’s Workshop on August 10, 2007.

Name: _____

Instructor in (basic/CE) & for (Company/City): _____

License # _____ Telephone #: ____ (____) _____

Signature: _____

DEADLINE FOR REGISTRATION: July 27, 2007

2007 Outreach Meeting and Licensee Luncheon

Your Voice Counts...

By Wendy Jones

Relief of pressure with the end of tax season is temporary for most consultants and preparers who work full time or own a tax preparation business. As we recover and are able to refocus on something other than tax returns, our attention may be wavering from matters that seem beyond our reach. Priorities include continuing education and meeting licensing requirements, not to mention personal and family obligations. Yet, with all of the changes and challenges facing us as professionals, being able to participate in the decisions and activities of the Board remains vital. Many may believe that they are helpless in influencing the actions, rules and regulations that govern our ability to practice, but the reality is that board members are interested in knowing how you feel and what you think is important with regard to board decisions and activities.

Each year the Board sponsors a Licensee Luncheon, which travels throughout the state to allow reasonable availability to all geographic locations. Last year about 20 people were present at the luncheon, held in Newport. These practitioners braved a tempestuous storm to have the opportunity to attend and communicate their thoughts and suggestions to the Board and staff. Luckily, everyone made it home before the floods of the coast made travel impossible. Yet the devotion of these people to their profession should be recognized. Also the detail that Board members truly appreciate the opportunity to interact with the constituents that we represent. Thank you all for your efforts.

This year the Licensee Luncheon will be held at the August 9th, outreach board meeting in Wilsonville, Oregon. It is in conjunction with the Instructor Workshop, held on the 10th of August. Offering a central valley location should allow greater participation. Remember, this is your opportunity to voice ideas and suggestions to the Board and staff.

Of additional interest to those who may not be able to attend, is the availability of all board members to be contacted by email or phone. Our numbers are listed on the web at the following URL:

http://www.oregon.gov/OTPB/Meet_Contact_Board_Members.shtml

Although all of us are business people as well, we will do our best to respond to issues you bring before us in a timely manner.

Once more, the Board encourages all licensees to be active in relation to their chosen profession. Attend the Licensee Luncheon. Communicate with current board members.

For additional information regarding the licensee luncheon and to obtain additional copies of the registration form, please visit the home page of our website at: www.oregon.gov/OTPB

LICENSEE LUNCH REGISTRATION FORM

Registrants must register on or before July 26, 2007



NAME (Print):			Licensee #:	
Mailing Address:			E-Mail:	
City:	State:	Zip Code:		
Phone #: ()		County:		
Credit/Debit Card Type: Visa <input type="checkbox"/> MC <input type="checkbox"/>	Credit Card Number:	Exp Date:	\$ Amt Authorized to Charge \$15.00	
<p>“REGISTRATION & PAYMENT FOR LICENSEE LUNCH & ONE HOUR CONTINUING EDUCATION” SPONSORED BY THE BOARD OF TAX PRACTITIONERS AUGUST 9, 2007 ~ 11:30 A.M. – 1:30 P.M. – WILSONVILLE TRAINING CENTER ~ WILSONVILLE, OREGON Wilsonville Training Center is located at 29353 Town Center Loop East, Wilsonville, Oregon</p>				

~PLEASE USE ONE REGISTRATION FORM PER PERSON~



EXAMINATION PASS RATES

Exams Taken Between 3/1/2006 and 2/28/2007

Includes College Proctored and Board Administered Examinations

Exam Part	Took Exam	Passed	Failed	Pass Rate
Preparer	736	396	340	54%
Consultant	244	60	184	25%
Consultant State Only	35	25	10	71%
Total Consultant Exams Administered – All Parts	279	85	194	30%
Total Consultant Examinees	198	85	113	43%
Total All Exams Administered - Preparer & Consultant	1015	481	534	47%
Total # of Examinees Eligible for Licensure	831	453	378	55%

EXAMINATION HIGH SCORES

Exams Taken Between 11/1/2006 and 1/31/2007

Includes College Proctored and Board Administered Examinations

NOVEMBER Exams	Examinees	Over 80%	High Score
Preparer	10	0	79
Consultant	26	3	86
Consultant State Only	5	3	86
DECEMBER Exams	Examinees	Over 80%	High Score
Preparer	495	221	94
Consultant	90	12	87
Consultant State Only	6	1	80
JANUARY Exams	Examinees	Over 80%	High Score
Preparer	109	17	88
Consultant	46	6	84
Consultant State Only	4	2	92

FOR:

INSTRUCTOR PASS RATES – PREPARER EXAMS

March 1, 2006 through February 28, 2007

Please refer to the examination information portion of our website at:

<http://www.oregon.gov/OTPB/Examinations.shtml>

State Board of Tax Practitioners
3218 Pringle Road SE, Suite 120
Salem, OR 97302

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~IMPORTANT NOTICE~

In order for the Board to provide the best customer service possible, please provide the Board of Tax Practitioners (Board) with your current e-mail address. The Board corresponds by e-mail to keep licensees updated with communications from the Board as well as to keep mailing fees down so that those savings can be utilized to benefit licensees.

Send your e-mail address to tax.bd@state.or.us.

If you **DO NOT** have an e-mail address, please notify the Board so that your licensee file is up to date.

OAR 800-010-0041 states in part: Licensees shall file with the Board their current residence address, email address and telephone number. Whenever any of the information required in this section changes, the licensee shall immediately notify the Board.

Please Note: The Tax Board Bulletin can also be viewed and downloaded from our website at:
http://www.oregon.gov/OTPB/news/News_Bulletins.shtml

If you have any questions regarding this notification, please contact us at:

Board of Tax Practitioners, 3218 Pringle Rd SE #120, Salem OR 97302

Ph: (503)378-4034 Fax: (503)378-3575 E-mail: tax.bd@state.or.us Website: www.oregon.gov/OTPB

***MISSION:** The Board of Tax Practitioners works to protect consumers by ensuring that Oregon tax professionals are competent and ethical in their professional activities*