

TAX BOARD BULLETIN

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November 2007

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Examination & Continuing Education Update

Tax Board Staff

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Karla Siclait – Senior Compliance Specialist
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Message from the Board Chair

- Marilyn Johnston -

This year has been very busy for the Board with many changes and improvements. The board office has been refurnished, thanks to our Director, Duane Hunter, we were able to get some used furniture for the office, which looks like new, for only the cost of moving the furniture. It is very impressive. We have also upgraded our computers, which was necessary as they were past the point of needing upgrading.

Starting in July, 2007, the board committees are only meeting as needed instead of meeting the day before the board meeting. This change allows board members to drive to Salem for only one day instead of two. Since we started this in July we have only had one committee that has felt the need to have a meeting. Prior to this change the public had a comment time slot at every committee meeting and only one time slot at board meetings. We now have two public comment time slots during the board meeting. The public is always welcome at board meetings, and many times have very good suggestions during the public comment time.

Jess Gutierrez was sworn in during the October meeting. We are looking forward to working with Jess in the future. Be sure to read his Bio which is listed under 'Board Members' on our website. He is replacing Michael Addington who was a member of our Board for two years. Michael resigned for personal reasons. We all miss him as he was an asset to the Board.

During the October meeting the Board reviewed the Rules Advisory Committee's recommendations for rule changes. This is necessary every year at this time. Licensees need to continue to check the board website during the public comment period to review these proposed changes and make public comment(s) for the Board's review.

The Board adopted a rule change raising the Branch Office fee to \$10 in August of this year, but this raise is not enough to keep the Board solvent. There will be additional fee increases coming with the proposed rule changes to be effective on February 1, 2008. Fees have not been raised since 2001.

The licensee luncheon was held at the August meeting in Wilsonville. It was well attended with lots of discussion between the Board and the licensees. The Instructor Workshop was also held in Wilsonville during August. Based on the comments made by the participants, it was a very good workshop. We appreciate the good attendance by instructors and hope to continue these workshops in the future.

Currently there is an opening for an LTC Board Member. If you are interested, contact the Governor's office for an application.

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
2007			
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 275 candidates. Application deadline: November 7, 2007.
2008			
January 10 th "2008" 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
May 6 th & 7 th - 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
May 8 th - 9:00 a.m.	Board Meeting		Public Welcome
July 8 th & 9 th - 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
July 10 th - 9:00 a.m.	Board Meeting		Public Welcome
August 20 th 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
August 21 st 9:00 a.m.	Instructor Workshop	Instructor Workshop Location TBA	Instructor Workshop: Must register to attend. Registration forms will be posted on the homepage of our website at: www.oregon.gov/OTPB
October 23 rd 9:00 a.m.	Board Meeting	All functions will be held at the:	Public Welcome
October 23 rd 11:30 a.m.	Licensee Luncheon	TBA Hood River, OR	Licensee Luncheon: Must register to attend. Registration forms will be posted on the homepage of our website at: www.oregon.gov/OTPB
December 13 th 9:30 a.m.	Board Administered Examination	Winema Place NW Center Building 50 4061 Winema Place NE Salem, Oregon	Space availability is 275 candidates. Application deadline: November 12, 2008.
2009			
January 8 th "2009" 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 Executive Director

This year has been busy. Within the last six months, I have attended two state conventions. The first was during May, in Seaside, with the Oregon Association of Tax Consultants. Then, in September, I attended the State Convention for the Oregon Society of Tax Consultants in Grants Pass. I had the opportunity at both conventions to give an update on Board activities and changes that have occurred which could effect licensees.

Jess Gutierrez became a new Board member effective October 1, 2007, and he brings with him not only a desire to serve but an impressive background in tax preparation and education, which will be an asset to the Board. The Agency is currently looking for a Licensed Tax Consultant to sit on the Board. The Governor's office will make a selection for a new Board member in December. If you are interested in applying go to: <http://governor.oregon.gov/Gov/pdf/forms/Interestform.doc> and download a new board member application.

In August, I attended the IRS National Tax Forum in Las Vegas, Nevada. I was impressed by all the questions regarding Oregon's licensing requirements. On the last day of the Tax Forum, I gave a presentation and was told that the attendance was much larger than in past years. The Office of Professional Responsibility met with the Agency on August 15, 2007, to have a discussion regarding national licensing and how Oregon currently operates its licensing program. In October, I had a conference call with the Government Accountability Office. They were also interested in how Oregon has been successful in stopping unlicensed activity and the exam process in Oregon. I will continue to keep licensees informed of any changes regarding the implementation of national licensing.

Bilingual Services

The Board of Tax Practitioners often receives calls from consumers asking if we know of a tax preparation business that offers services in languages other than English. The Agency is developing a list of tax preparation businesses that offer such services.

If your business offers tax preparation services in other languages, and you would like to be included on this list, please provide the following information:

- Name of the business
- City where the business is located
- Contact person
- Telephone number of business

Email: tax.bd@state.or.us

Mail: 3218 SE Pringle Road, Suite #120, Salem, Oregon 97302

Fax: (503) 378-3575

Message from the Compliance Desk

It has been a wonderful experience to see the Board of Tax Practitioners/Agency evolve since I started with the Agency seven (7) years ago November 5th, when I was hired as the Licensing Specialist. I have seen many changes within the Agency, and how day-to-day business has expanded and developed over the years. In July 2007, I was promoted to the Agency's Senior Compliance Specialist. I have had the pleasure of meeting many licensees during this time. It is nice to be able to put a face with many licensee names that I saw only on paper for years during the license renewal process. I look forward to meeting many more licensees over this upcoming tax season.

Over the past few months I have been out in the field visiting licensees in various areas. During my visits there are a few things that I have noticed and would like to share with you in hopes that they will benefit you as licensees and business owners.

I would encourage all business owners to take a proactive approach with their Consultants and Preparers, to ensure that everyone working in a tax preparation business renews their license timely. All licenses show the expiration date. Consultant licenses expire May 31st annually and Preparer licenses expire September 30th annually. Even though the Oregon Administrative Rules allow a licensee to renew their license up to fifteen (15) days after the license expiration date without a reactivation fee; a licensee may not work during those fifteen (15) days preparing, advising, or assisting with personal income taxes. If a licensee is found preparing personal income tax returns; the business owner, designated consultant, resident consultant and the unlicensed practitioner could be issued a civil penalty(s) by the Board.

Businesses should post all registrations and licenses in public view. This means that all business registrations, Consultant and Preparer licenses are available for anyone to view when they come into a place of business, not on the licensee's desk or in their own personal office posted on the wall or filed in a drawer available if asked by consumers to see it. All business registrations and licenses that are not renewed timely should be removed from public view as they are no longer valid. This also includes the removal of any business cards until the business is registered or a licensee's license is current. In addition, all licenses issued to a licensee should be signed prior to posting.

Another issue that has come up in some of the outreach meetings that I attended is the confusion about including license numbers on state and federal returns. To make it simple, all licensees must include their license number as well as the designated consultant's license number on every return they prepare. That includes both state and federal returns. Even though not all software gives space for both license numbers, the licensee must become creative and find a place to include the required license numbers.

I look forward to meeting many more licensees and encourage you to contact me anytime with any questions or concerns you might have. You may reach me at (503)378-4860 or by e-mail at karla.siclait@state.or.us.

The Civil Penalty Matrix

At the advice of Counsel on February 01, 2004, the Board implemented the Civil Penalty Matrix. Counsel at that time strongly advised the Board to create the matrix. The purpose of the matrix was to guide the Board when civil penalties were to be assessed. The matrix is located in the Oregon Administrative Rules under 800-030-0025 Civil Penalties.

The matrix provides a range of monetary penalties with a minimum and maximum amount, which shall be assessed when the listed Statute or Rules are violated. The Board has tried to be very fair and consistent in this area. Violations that are not listed on the matrix shall receive a monetary penalty of not more than \$5,000. You can find this in the Oregon Revised Statute 673.735 Civil Penalties.

**BOARD OF TAX PRACTITIONERS
DISCIPLINARY ACTION LOG
OCTOBER 2007 – NOVEMBER 2007**

DATE	NAME	LOCATION	VIOLATION(S)	ACTION(S)	STATUS
November 2007	Hindman, Brandi R.	Oregon City	10 violations of ORS.673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$2,500	Closed
November 2007	Writer, Nancy	Junction City	1 violation of OAR 800-010-0030 ~ Failing to carry out her duties as a resident consultant in a tax preparation business by allowing an unlicensed person to prepare, advise and assist in the preparation of personal income tax returns for valuable consideration without being exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$500	Closed
November 2007	Kelly, Pax	Bandon	1 violation of OAR 800-010-0050 ~ Advertising for personal income tax services in Oregon for valuable consideration without being registered with the Board.	Settlement Agreement and Stipulated Final Order in the amount of \$50	Closed
November 2007	Chambers, William H.	Beavercreek	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$500	Closed
November 2007	Glenn, Robert C.	Portland	9 violations of ORS.673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$2,500	Closed
October 2007	Bentley, Albert S.	Wilderville	87 violations of ORS.673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$34,163.41	Closed
October 2007	Breunig, Gerald D.	Vancouver WA	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$150	Closed
October 2007	Elsa, Elaine E.	Portland	1 violation of OAR 800-010-0030 ~ Failing to carry out her duties as a designated consultant in a tax preparation business by allowing an unlicensed person to prepare, advise and assist in the preparation of personal income tax returns for valuable consideration without being exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$1,500	Closed
October 2007	Carver, Frances L	Springfield	1 violation of OAR 800-025-0020(1) ~ Failing to register a tax preparation business which offers tax preparation to the public.	Settlement Agreement and Stipulated Final Order in the amount of \$500	Closed
October 2007	Moore, William R.	Lake Oswego	152 violations of ORS.673.615(1) ~ Preparing, advising, and assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure.	Settlement Agreement and Stipulated Final Order in the amount of \$1,500	Closed

For a complete listing of disciplinary actions please refer to the following URL: http://www.oregon.gov/OTPB/docs/Forms/Disciplinary_Actions.pdf

Message from the Examination & Education Coordinator

As the Board and Agency continue to look for ways to improve processes, I would like to ask that basic course sponsors, instructors and mentoring licensees encourage **ALL** examination applicants to obtain a copy of the *General Information Booklet*. This booklet is designed to assist candidates in studying and applying for the examination and licensure upon successful completion of the examination. It provides students with insight on the outlay of the examinations, including examination source document listings, an index of the examinations, proctoring site schedules/fees and the most frequently missed questions from the previous examination season. Updated General Information Booklets were released on September 1, 2007, and can be obtained from our website at: <http://www.oregon.gov/OTPB/Forms.shtml>

Other examination materials such as applications, the Oregon Administrative Rules and Oregon Revised Statutes can also be obtained from our website at the same URL listed above.

Over the years, there have been many changes to the examinations and the annual development process. To continue our commitment in improving both the consultant and preparer examinations, we would like to promote comments and recommendations from basic course sponsors, instructors, licensees and constituents on making additional improvements to the examinations and examination development processes.

Please forward your ideas, comments and recommendations to the Agency via e-mail at: tax.bd@state.or.us; by fax at: (503) 378-3575 **OR** by mail at: 3218 SE Pringle Road #120, Salem, Oregon 97302.

The 2007 examination season is quickly approaching. Some changes to the application process that you *may* or *may not* already be aware of are:

- 1) As of September 1, 2007, proctor site fees for the examination have changed. We ask that all students be notified to ensure they are submitting a current examination application as well as the correct examination and proctor site fees to sit for the examination. If incorrect fees are received, it will delay the examination application process. A listing of the new proctor site fees can be found in the General Information Booklet.
- 2) A site code has been established for each of the proctor sites. This site code must be placed in Section 2 of the student's examination application. The purpose of establishing a site code for the proctoring sites is due to some sites having multiple locations, i.e. PCC – Rock Creek campus and PCC – Southeast campus. A listing of the site codes can be found on the proctor site schedule which is in the General Information Booklet.

Additional information to pass on to students:

- Basic Course Instructors – Please notify your students of your **FULL** name as listed with the Agency to ensure your students have the information required to complete Section 4 of the preparer examination application. If this section of the application is incomplete, it will delay the processing of the students examination application.

Message from the Licensing Desk

It has been a very different but enjoyable experience working with the Board of Tax Practitioners/Agency. I am new to State Employment as of July 2, 2007. I was initially hired as the Office Specialist. Then when the Licensing Specialist position opened, I applied and was accepted for the position.

During my first couple of months as the Licensing Specialist it was renewal time for Preparers. I noticed a few things that would help the Licensee's with their future renewals so that we may process them faster and easier without calling or sending letters on items that have been overlooked or are incorrect:

Expiration Dates & The 15 Day Grace Period

Consultant licenses expire May 31st annually and preparer licenses expire September 30th annually. Even though the Oregon Administrative Rules allow a licensee to renew their license up to fifteen (15) days after the license expiration date without a reactivation fee; a licensee may not work during those fifteen (15) days preparing, advising, or assisting with personal income taxes. If a licensee is found preparing personal income tax returns; the business owner, designated consultant, resident consultant and the unlicensed practitioner could be issued a civil penalty(s) by the Board.

Continuing Education with Renewals

Except for renewal of an initial license, a Licensed Tax Consultant or Licensed Tax Preparer renewing a license shall submit evidence of attending at least 30 hours of acceptable continuing education since the last renewal date. They may not be used again if they were used for past renewals. Continuing education credit will be accepted only for courses and seminars that comply with all Board rules regarding continuing education.

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.

I look forward to working with you in the future and hope I may be as helpful to you as Karla was in the past. Please feel free to contact me anytime with any questions or concerns you might have. You can reach me at (503)378-4034 or by e-mail at sandi.kessler@state.or.us.

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. 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>

2007 Board-Administered Examination

Scheduled for: Saturday, December 8th

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, this year, is limited to 275 candidates. The first 275 individuals to make application and qualify for the examination will be granted a seat at the **December 8, 2007**, board-administered examination. At this time there still are seats available. Candidates wishing to take the board examination at the above listed location shall submit all application materials and fees to the board office as soon as possible.

A form of government-issued 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 food items, cell phones or other un-approved electronic devices will be allowed in the examination room(s) and during the examination.

Examination Duration:

Preparer Examination = 5 hours

Consultant Examination = 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 the most frequently missed questions from the previous examination season. The General Information Booklet as well as all examination application materials can be obtained from our website at:

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

Web Update...

The following website items have been updated:

- 2007/08 General Information Booklet
- 2007/08 List of College Proctors / Fees
- 2007/08 Correspondence Course Approvals
- 2007/08 Basic Course Sponsors

Licensees are encouraged to check the Board's website frequently: 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.

BOARD OPENING

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 673.725(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.

This opening is expected to close as of December 31, 2007, so if you're interested, submit your application as soon as possible.

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>

Paid Advertisement:

Place Your Paid Advertisement Here!!!

For prices & details see pg. 10 of this newsletter.

2007 Instructor Workshop

The Board-sponsored Instructor Workshop was held on August 10, 2007, at the Wilsonville Training Center in Wilsonville, Oregon.

All Instructors were invited to attend (Basic, Consultant and Seminar Instructors). It was a very good session with a lot of networking and experience shared. Thirty-seven (37) Instructors were in attendance; 21 stated they were basic course instructors; 17 stated they were CE/Advanced Instructors & 11 categorized themselves as other.

Our speakers for the morning session were:

Patricia Fuhrman from Willamette University School of Education – Patricia provided a very informative presentation covering an: ***Overview on Teaching Adults***

Susana Ghio from Willamette University School of Education – Susana provided an enlightening presentation on: ***Dealing with Language & Cultural Barriers***

In the afternoon we broke into four groups with each group reviewing fifty (50) questions from the bank of exam questions used for the Preparer's Exam. Each group had a member of the Board as part of their group. The groups were to discuss ways to teach the material to be sure that the students would be given all the information they would need to pass the exam. A designated member of each group then gave a report of their group's findings at the end of the session.

At the end of the day, as in years past, we had a panel discussion with participants asking the Board Members and Agency Staff questions.

Based on the evaluations that were filled out by the participants, the Instructor Workshop was a real success. In addition, the participants gave many ideas for next years Instructor Workshop.

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* – Complaint

Donna Gilmour
Vice Chair, Salem

6/1/02 – 5/31/05

6/1/05 – 5/31/08

Committee:

Administration – Exam & Education*

Merry VanAtta
Lebanon

6/1/03 – 5/31/06

6/1/06 – 5/31/09

Committees:

Complaint* – Exam & Education

Alan Twombly
Milwaukie

12/1/06 – 11/30/09

Committees:

Business Practice* – Exam & Education

Toni Ellsworth – Public Member
Hillsboro

4/1/07 – 6/30/09

Committees:

Business Practice – Complaint

Jess Gutierrez
Portland

10/1/07 – 3/30/11

Committees:

Administration – Business Practice

Vacant Position
LTC

For more information go to:

www.oregon.gov/OTPB/news/Board_Member_Openings.pdf

*Committee Chair

Board News

Newest Board Member

Jess Gutierrez

Hello, my name is Jess Gutierrez, the newest appointed Tax Board member. I have been associated with the tax industry since 1992, having worked with a big national franchise, a small 1-2 office operation and an intermediate size organization with 9 locations. My diverse background gives me a unique perspective on the problems, challenges, and rewards facing each of us in our industry. We, as tax professionals, should strive to be honest, display integrity, and treat each client with respect. I am looking forward to working with the Board to improve our industry and give the public the confidence they deserve.

I will endeavor to work with the members of this Board to clarify rules governing compliance issues. I believe every Licensee should know and clearly understand what is expected of us as tax professionals. One of the Board's goals is to protect the public. I firmly believe it is in everyone's interest to make this goal a top priority. Without the trust of the public, we have no tax industry. I will work diligently with the Board to protect the public from unprofessional or deceptive operators.

I believe our industry suffers from a shortage of qualified, competent licensees. Greater public awareness of our industry could aid in attracting new licensees into the field. I look forward to working with the Board to promote the importance of the service and protection we deliver to the public and to bring awareness of our unique profession to a greater number of people.

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.

Newsletter Schedule

Newsletters will be prepared and released on the following dates:

January 31, 2008 (Special Edition)

June 30th

October 31st

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

Please note: Submissions of articles and/or paid advertisements must be received forty-five (45) days prior to release date.

Rules Advisory Committee Meeting

A Rules Advisory Committee meeting was held at the Morrow Crane Building, 1st floor conference room, Salem, Oregon on September 17th, 2007.

The review was structured in four (4) sessions. Committee members were placed into four groups to review each section of the Oregon Administrative Rules (OAR's). Each group designated one member as a note taker.

Sessions were established as follows:

Session One – 9:30 a.m. through 10:30 a.m.
Session Two – 10:30 a.m. through 11:30 a.m.
Session Three – 11:30 a.m. through 12:30 p.m.
Session Four – 12:30 p.m. through 1:30 p.m.

OAR's were sectioned as follows:

Division 10 – Code of Professional Conduct
Division 15 – Education
Division 20 – Examination & Licensing Procedures
Division 25 – Tax Preparation Businesses

A report of the meeting and proposed changes to the Oregon Administrative Rules were presented to the Board at the October 26th, 2007, board meeting.

Watch the website for proposed changes to the rules:

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

Your Comments are Valued...

Licensees are always encouraged to provide public comment during the established public comment period and to check the Board's website **frequently** for updates on any proposed Oregon Administrative Rule (OAR) changes: www.oregon.gov/OTPB

As the Board reviews and takes into consideration all comments submitted during the public comment period established for all OAR proposed changes, it is very important that licensees forward any comments concerning rule changes they may have. The public comment period is your only opportunity to voice your opinion(s) either **for** or **against** any proposed OAR changes before they become permanent. If no public comment is made, a proposed rule change that will affect your industry *may* become permanent. Once permanent, the rule making process would need to begin again in order for any changes to take place. In the meantime the industry would need to abide by any current OARs filed.

Comments regarding proposed rulemaking may either be submitted verbally or in writing at an established rulemaking hearing **OR** submitted to the board office in writing by mail at: 3218 Pringle Road SE #120, Salem, Oregon 97302; e-mail at: tax.bd@state.or.us prior to the close date/time for public comment. The Notice of Proposed Rulemaking Hearing which will be listed on the Board's website: www.oregon.gov/OTPB will provide a date/time in which a public comment period will close.

So, check the Board's website (oregon.gov/OTPB) often for updates on rulemaking and voice your opinions whether **for** or **against** any proposed changes during the public comment period. Your comments are very much appreciated by the Board and Agency Staff.

Service List Update

As you may already be aware, the board office is currently utilizing a service list to update licensees of any current events or updates to information or items that may affect industry practices. The service list allows the agency to communicate with licensees that have supplied their e-mail addresses to the board office.

On December 1, 2007, the service list will be utilized to notify licensees of proposed changes to the Oregon Administrative Rules (OARs) regarding recommendations made by the Rules Advisory Committee as well as board and staff members. These proposed changes include the addition of a Continuing Education Audit Process as well as an increase in fees for the Board. If the proposed changes become permanent, they will be effective on February 1, 2008. If you are interested in commenting for the record, please forward your comments either **for** or **against** the proposed change between December 1, 2007 and 5:00 p.m. on December 21, 2007. Or you may wish to attend the hearing scheduled for 9:00 a.m. on December 21, 2007, to make a verbal comment for the record. Detailed information regarding the proposed changes to the OARs can be obtained on/after December 1, 2007, at: http://www.oregon.gov/OTPB/oregon_administrative_rulemaking.shtml

It is very important to supply and register your current e-mail address with the board office so that you will be notified of any pertinent information. To register your current e-mail address, 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>. You will need to download the Address Change Form and either fax or mail the completed form to the board office.

The implementation of this service list is a step forward for the Board in providing quality customer service to our licensee's and constituents. The service list will be used to send; press releases, rulemaking updates/schedules, newsletters, notices of proposed hearings as well as permanent rule changes among other important updates.

FOR: EXAMINATION STATISTICS & REPORTS

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

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

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>

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 Denied
CCH, Inc. – a Wolters Kluwer bus.	2006 ProSystem fx SCAN fundamentals	4
Drake Software	2006 Drake Software Update Schools	8
H & R Block	Building Your Client Base	4
Intuit, Inc.	Intuit Paperless Solutions	2
Intuit, Inc.	QuickBooks 2007 Accountant Update Seminar	4
Intuit, Inc.	QuickBooks 2007 Certification Course	16
Villa Julie College	FSAAC-626 OL1 Investigation & Analysis Audit	3 credit hours

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

Please refer to the website for the list of 2006/2007 approved correspondence courses:

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

Continuing Education Update - How Smart Are We? Are You?

This is the time of the year we all must apply ourselves and participate in as much education as we can get. It means putting ourselves out just a little, taking time from FUN & GAMES and even Christmas and New Years, because it is our major opportunity to learn more about our profession.

Don't leave it up to the computer. The computer is only as smart as the operator who pushes the right buttons and after review of the final tax return determines that the right answers have printed.

Does your office provide a reviewer other than the preparer? If not, let that return get cold, let it set for a day and then review it again to ascertain its correctness.

The Associations offer updates and the IRS and ODR offer free events with CPE available. Here are some sites:

www.irs.gov/businesses/small/article/0,,id=158856.00.html

How's that for a website from IRS?

Tax Practitioner Institute at Portland State University Web site or contact Lala Bichler; (503) 725-4853; E-mail:

bichler1@pdx.edu.

ODR Practitioner Liaison Meeting 12/7/07; 9:00-11:00 am. E-mail Ron Wagner at Ronald A. Wagner@state.or.us for additional details.

IRS Tax Talk Today: 12/11/07; Part 1; Part 2 is 1/08/08.

www.taxtalktoday.tv for additional details and registration information.

IRS National Phone Forum, free and CPE available.

www.irs.gov/businesses/small/article/0,,id=158856.00.html

1/3/08 E-file updates

Tentative: IRS and ODR expect to deliver one presentation that will be broadcast "live" via satellite to multiple locations statewide. The technologies permit video and audio interaction and there will be facilitators at each location. They are currently working with several organizations and their IT department to bring this to fruition and based on the results of their next test they will have more definitive information.

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Salem, OR 97302

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~PLEASE PROVIDE YOUR E-MAIL ADDRESS~

In order for the Board to provide the best customer service possible, please provide the board office with your e-mail address. The Board corresponds by e-mail to keep licensees updated with communications as well as to keep 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.

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 insuring that Oregon tax professionals are competent and ethical in their professional activities