

2021-23 AR Budget



OBTP OREGON BOARD OF
TAX PRACTITIONERS

Oregon State Board of Tax Practitioners

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Oregon State Board of Tax Practitioners

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There is no capital budgeting to report	N/A
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CERTIFICATION

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the arithmetic accuracy of all numerical information has been verified.

Oregon State Board of Tax Practitioners

3218 Pringle Road SE, Suite #250, Salem, Oregon 97302

AGENCY NAME

AGENCY ADDRESS

Glen Longworth, Board Chair

SIGNATURE

TITLE

Notice: Requests of those agencies headed by a board or commission must be approved by those bodies of official action and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.

Agency Summary

BUDGET NARRATIVE

Agency Summary

The Board of Tax Practitioners is a consumer protection licensing board overseeing individuals and businesses who prepare personal income tax returns for others for a fee. As of July 2020 the Board had 3,475 individual licensees and more than 1,200 registered businesses.

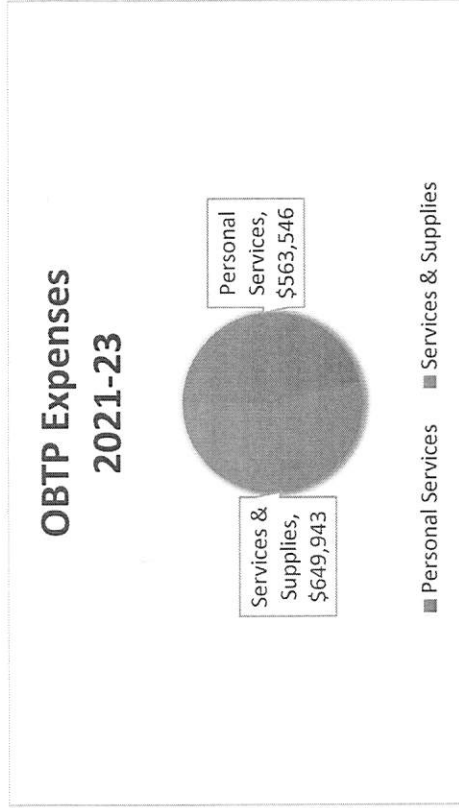
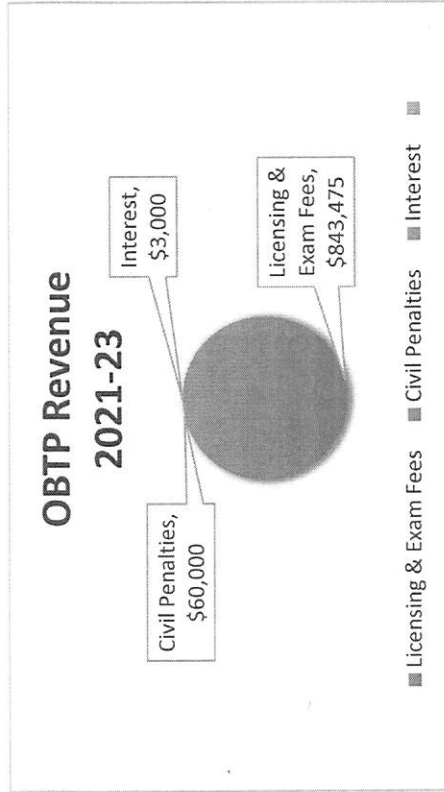
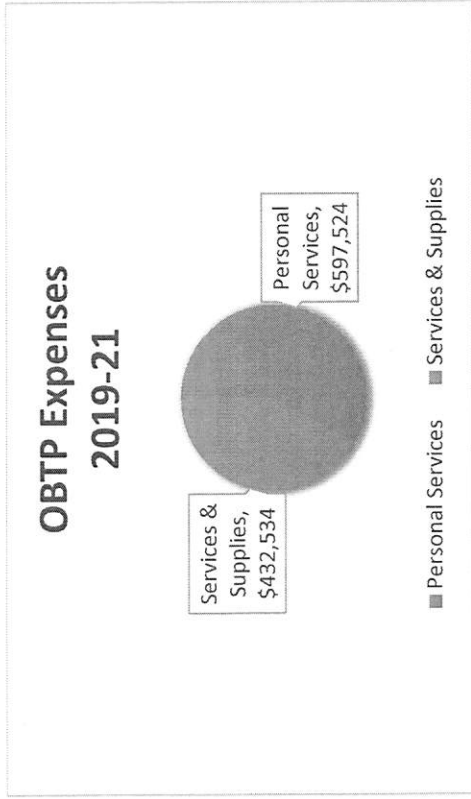
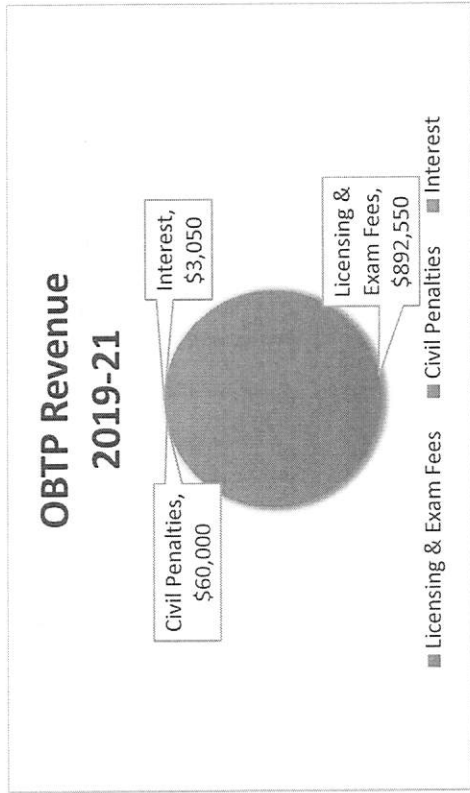
Oregon was the first state in the nation to license and oversee paid tax preparers and tax preparation businesses. Oregon's licensing and continuing education requirements are also the most stringent in the United States and are often viewed as the gold standard in tax preparer regulation.

The board consists of seven citizens appointed by the Governor to three-year terms with a statutory limit of three terms. Six Board Members must be Licensed Tax Consultants and one member shall be from the general public.

The Tax Board has two full-time employees and one half-time employee to administer its programs. Staff include an Executive Director, an Exam & Education Coordinator, and Licensing Specialist/Administrative Specialist.

The Tax Board issues two levels of individual licenses: Tax Preparer and Tax Consultant. Preparer level licensees are apprentice practitioners and must work under supervision of a Tax Consultant. Tax Consultants generally have at least two years and 1,100 hours of work experience in personal income tax preparation. Tax firms and their branch offices are also registered by the Board.

Budget Summary Graphics



BUDGET NARRATIVE

Mission Statement & Statutory Authority

Mission Statement

“The Board of Tax Practitioners protects Oregon consumers by ensuring Oregon tax practitioners are competent and ethical in their professional activities.”

The Board protects consumers from tax preparation fraud by providing public information on its website about licensees; ensuring licensed practitioners and consultants are properly trained; investigating complaints and using enforcement powers to ensure statutory compliance. Each year, the Board receives approximately sixty complaints from consumers or tax professionals. The Board investigates these complaints and maintains an effective enforcement program to protect consumers against fraudulent, deceptive and dishonest tax preparation practices.

The 2001 Legislative Session granted the Board authority to further protect the consumer. SB 301 passed providing the Board with cease and desist order authority resulting in a cost-effective way to stop illegal tax preparation activity. The Board was provided with the authority to order restitution for consumers who incurred monetary losses. The bill further increased civil penalty per violation amounts from \$1,000 to \$5,000.

The Tax Board also protects consumers by credentialing individuals and businesses that meet the statutory standard for competency and ethical conduct set forth by Oregon Statute and Rule. The Board works with practitioners, consumers, and the legislature to keep the standards current. The Tax Board actively balances its regulatory effort between the needs of consumers and the needs of the professional community.

Statutory Authority

The Board's authority rests within Oregon Revised Statutes, Chapter 673.605 through Chapter 673.740. The Board is authorized to determine the qualifications of applicants for licensing as a tax consultant or tax preparer; to develop, conduct and grade examinations; and to issue licenses. The Board also has the authority to proscribe and collect fees; exercise general supervision over tax consultant and tax preparer practices and to enforce the Board's code of conduct. In addition the Board has the authority to investigate complaints and enforce all provisions of tax practitioner statutes and rules.

Oregon Administrative Rules, Chapter 800, define the standards that the Tax Board uses to carry out its responsibilities. These rules deal with all aspects of regulation, including licensee conduct and business practices.

BUDGET NARRATIVE

2021-23 Two-Year Agency Plan

AGENCY PROGRAMS

The State Board of Tax Practitioners is funded entirely by Other Funds derived from the issuance of licenses and business registrations, examination fees, fines and penalties. There are several programs within the Board and all expenses are budgeted as a single program.

The Board employs 2.5 FTEs to accomplish its mission. Staff include a half-time Licensing Specialist/Administrative Specialist, a full-time Examination and Education Coordinator and a full-time Executive Director. Seven volunteer citizen Board Members receive the State of Oregon's standard daily stipend for the approximately 12 days a year when the Board is in session. On occasion, the Board enlists the service of licensees as volunteers or contracts with other professional service providers for specific tasks for example, examination review or proctoring exams.

The programs within the agency are: credential issuance, examination and education, consumer protection, and administration.

Credential Issuance

The purpose of this program is to review candidate applications for each level of licensure and determine whether candidates meet the statutory qualifications, including competency, and past compliance with federal and state laws. When all criteria are met, a license is issued permitting the individual to prepare, advise or assist in the preparation of personal income tax returns for a fee. This program is mandated by Oregon Revised Statutes 673.605 through 673.740. One half-time FTE is focused primarily on the issuance of these credentials. Funding for this program is derived entirely by Other Funds generated by license fees and business registrations.

Customers of this program are the licensee population and consumers seeking licensure. Licensees work with the Board to maintain their licensed status. Consumers contact the Board to verify the status of their practitioner or to file complaints against a tax practitioner.

The Tax Board licenses approximately 3,500 individuals and 1,200 businesses annually. There are two levels of licensure. The first level is a Licensed Tax Preparer. Approximately 1,700 preparer licenses are issued or renewed every year. A preparer is an apprentice who has completed an 80-hour basic tax course and demonstrated a basic level of competency by passing an examination on federal and state tax laws prior to licensure. Licensed Tax Preparers must work under the supervision of a Licensed Tax Consultant or CPA.

BUDGET NARRATIVE

The second level is a Licensed Tax Consultant. These licensees have demonstrated a higher level of knowledge in tax preparation by passing an advanced examination covering federal and state tax law, and they generally must have at least 1,100 hours of relevant work experience at the preparer level in order to qualify to take the examination. There are approximately 1,800 Licensed Tax Consultants. This level of licensure indicates the practitioner is proficient in tax law to the extent that he/she may work without supervision or operate their own tax preparation business. Licensed Tax Consultants are also authorized to supervise Licensed Tax Preparers.

The third function of the Credential Issuance program is Business Registry. Businesses offering personal income tax preparation services must register with the Board. There are approximately 1,200 registered businesses. Each business must designate a Licensed Tax Consultant to oversee tax preparation activities and supervise tax preparation staff.

Examination and Education

The purpose of this program is to ensure competency across the population that prepares individual income tax returns for a fee. This program affords the consumer a high level of trust in a Board licensee's ability to accurately prepare their personal tax returns. The Board administers roughly 1,500 credentialing examinations each biennium.

The Board's stringent continuing education requirement works to ensure that all licensees maintain current understanding and awareness of current tax laws and practices. As a condition of renewal, each licensee must attest to at least 30 hours of acceptable continuing education each year. Continuing education is audited by the Board for compliance.

This program also approves organizations seeking to offer an 80-hour tax course, passage of which is required prior to licensure as a Tax Preparer, to ensure the course meets all Board standards and requirements.

One-half FTE is devoted to this program. Funding is derived entirely from Other Fund examination fees. The customers of this program are primarily those desiring a license from the Tax Board. Consumers also benefit from this program as the competency standards maintained through the Examination and Education Program are central to maintaining high quality service provided by their practitioner.

State examinations ensure that Licensed Tax Preparers have the basic knowledge sufficient to prepare individual tax returns under supervision. Licensed Tax Consultant examinations demonstrate that a licensee has advanced understanding of the theories

and principles of taxation, skill making accurate computations, ability to independently operate a tax practice, and knowledge to supervise the work of Licensed Tax Preparers.

Consumer Protection & Compliance Enforcement

Consumer Protection is a central focus of the Board. All Board staff assist in consumer protection activities by discussing, and if possible, resolving initial complaints or concerns with consumers. The Executive Director oversees the compliance process and investigates and responds to complaints and issues regarding tax preparation activities as required. The Board strives to resolve consumer complaints as quickly as possible and is often able to close a case within 30 days of the original complaint. Since the Board does not have a backlog of compliance cases, each new complaint is acted upon immediately.

The customers of this program are the citizens of Oregon who receive assistance with and resolution of their complaints. The state of Oregon as a whole also benefits from this program as tax filings are more accurate and instances of tax fraud are deterred and addressed.

The Board works cooperatively with several other agencies to protect consumers:

Oregon Department of Revenue. Senate Bill 690, passed by the 2009 Legislature, allows the Board to receive full copies of tax returns from the Department of Revenue (DOR) based on a Memorandum of Understanding (MOU). When DOR identifies suspicious returns allegedly prepared by an unlicensed person, the information is referred to the Tax Board. This relationship has been very helpful in the Board's investigations. Similarly, the Board supports the DOR on possible cases for audit consideration.

Internal Revenue Service. The Board works closely with the IRS Return Preparer Office to identify and share best practices. The Board also collaborates with the IRS Criminal Investigation Division when it appears an individual or business may involve in preparing fraudulent returns or theft of taxpayer refunds. In August 2008 the GAO issued their Report to the Committee on Finance, U.S. Senate indicating "Oregon's returns were more likely to be accurate... compared to the rest of the country..." The cover of the report reads "Oregon's Regulatory Regime May Lead to Improved Federal Tax Return Accuracy and Provides a Possible Model for National Regulation".

Oregon Department of Justice (DOJ). The DOJ plays an indispensable role in our consumer protection activities. The Department's attorneys and staff review complex investigations and final orders, ensure the Board adheres to public meeting laws and rulemaking procedures, and assists with negotiating fines and penalties on large cases.

Local Police Departments, County Courts and District Attorneys. In addressing cases with serious criminal harm to the public, these agencies have partnered with us to provide a swift and effective means of consumer protection.

ADMINISTRATION

The Board's full-time Executive Director is responsible for the day-to-day operation of the agency. This activity is funded entirely by Other Funds derived from license and registration fees, examination fees, fines and penalties. The Director oversees all Board activities and promotes compliance with Oregon statutes and rules. The Director manages agency workload, and sets goals and strategies, and is directly responsible for budget planning, development, and execution. The administration section encompasses most support functions, basic human resources, training and development, affirmative action, and employee relations.

The Board's Executive Director assists with legal matters, makes visits to tax preparation businesses, creates consumer awareness materials, and speaks at public events. The Director also investigates all compliance cases and works with the Board to determine and enforce dispute resolutions or disciplinary actions.

The Board

The Board is an independent body consisting of seven individuals appointed by the Governor to staggered three-year terms. Six of the seven members must be Licensed Tax Consultants with at least five years' experience in tax preparation. The seventh member comes from the general public. Board members are citizen volunteers who receive the State of Oregon standard stipend for their service. The Board sets policy for the agency and licensing requirements for the profession. The Board also takes final action on contested cases within the Board's jurisdiction.

Decisions are made by majority vote. The chair is selected by incumbent board members, presides over public meetings, and serves as Chair for one year. The chair also has the authority to sign final legal orders after the Board votes its decision.

The Board places a high priority on soliciting citizen involvement given the impact its decisions have on Oregonians and the profession. The Board conducts at least five regular public meetings a year. Prior to action by the Board, the Board receives input from professional staff, regulated individuals and businesses, consumers and legal counsel.

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ENVIRONMENTAL FACTORS

The Board has identified four environmental trends that have a significant impact on the agency, its licensees, and Oregon consumers: Identity theft, tax preparation software, IRS budget cuts, and demographic trends:

Identity Theft

Identity theft is a clear and present danger to each of us. Approximately 26 million Americans (10% of the adult population) were victims of identity theft in 2016, according to the federal Bureau of Justice Statistics. Unfortunately, consumers seeking assistance with their taxes are ideal targets for identity theft. Preparing and filing a personal income tax return involves unfettered access to our most vital and confidential information – social security numbers, birth dates, names of spouses and children, bank account numbers, medical information, sources of income, investment information, etc. Filing a federal income tax return is also the largest single financial transaction most Americans make each year.

Oregon's extensive licensing and regulation of tax preparers helps to protect consumers from identity theft by requiring all tax practitioners and tax preparation businesses to be licensed and monitored, and adhere to a stringent code of professional conduct. It is much more difficult for unscrupulous individuals to operate a fly-by-night "tax preparation" business in Oregon than in most other states. As such, Oregonians can have confidence that the person they hand over their personal and financial records to is licensed, competent, and ethical.

Tax Preparation Software & Tax Fraud

The IRS estimates 57 million Americans prepared their own tax returns in 2019. Many of these returns were filed using tax preparation software that is readily available and relatively inexpensive. Unfortunately, the advent of tax preparation software has made it much easier for criminals to defraud individual taxpayers and steal tax refunds. Senior citizens, low-income individuals, and recent immigrants are particularly vulnerable to scams offering low-cost tax preparation and/or guaranteed refunds. This type of fraud is devastating to individuals and extremely costly to the federal and state government.

The following are examples of tax fraud that have been facilitated by the availability of tax preparation software:

- Misstating the consumer's income, deductions, credits or dependents in order to generate fraudulent refunds.
- Filing a tax return and stealing the consumer's refund by having it directly deposited into the preparer's account. One variation on this scam include giving the consumer a false copy of a return showing no (or a very small) refund due. An even more sinister approach is to give the client a false copy of a return showing taxes due, collecting the "taxes due" from the client, keeping the funds, and then filing a fraudulent return and having the fraudulent refund deposited in the preparer's account.
- Submitting a non-fraudulent return and providing the client a copy of the non-fraudulent return. Then, filing an amended, fraudulent return without the client's knowledge or consent. The amended return would claim fraudulent deductions or credits and the refund would be stolen by the preparer.

Even in situations where a well-intentioned individual offers to file taxes for a friend or acquaintance, the results can be significant and costly. Inexperienced and unknowledgeable preparers often make mistakes that can cost consumers thousands of dollars – both in qualified, but unclaimed deductions and credits, as well as mistaken or misstated income and expenses that result in inappropriately inflated refunds. When such mistakes are identified by the IRS and state Department of Revenue, the taxpayer is responsible for any additional taxes owed, as well as penalties and interest. This can pose a serious financial hardship for senior citizens and other vulnerable populations with limited resources.

Because individual income tax preparers in Oregon are required to be licensed, it is much more difficult for the aforementioned types of fraud to occur. If and when it does arise, the Board takes immediate action by contacting the unlicensed preparer and issuing a cease and desist order if necessary.

IRS Budget Cuts

The IRS's budget has been reduced by approximately 20 percent in real (inflation-adjusted dollars) terms since 2010. The agency has also lost roughly 13,000 employees over the same period. These cutbacks have had a dramatic effect on taxpayer services. In 2015, for example, 60 percent of taxpayer phone calls to the IRS went unanswered, according to congressional testimony by Nina Olson, National Taxpayer Advocate. The situation has gotten even worse in recent years. Even when taxpayers are able to get through to the IRS on the phone, the agency will only answer the most basic questions.

The inability of taxpayers to get assistance from the IRS will most likely result in greater numbers of Oregonians utilizing the services of tax practitioners and tax preparation businesses. One concern is that unprofessional and/or unlicensed individuals may view this increased demand for tax preparation services as a “business opportunity” to be exploited. An increased risk of identity theft and tax fraud is also a real possibility. The Board may need to increase its compliance enforcement and consumer outreach activities in response to these anticipated changes in the tax preparation market.

Demographic Trends

Oregon's population recently topped 4 million and continues to grow each day. The state's Office of Economic Analysis projects net population growth of approximately 50,000 people per year through 2020. This increase in population translates into more tax returns being filed, and an increasing demand for tax preparation services.

The Board's licensee population is also directly impacted by demographic trends. The average age of the Board's licensees continues to increase. In 2018, the average age of Licensed Tax Consultants was 61 and the average age of Licensed Tax Preparers was 51. The total number of active licensees decreased steadily between 2010 and 2015, but has since stabilized.

The number of licensees generally increases or decreases in inverse relation to the state's economy, i.e. during a growing economy, fewer individuals are interested in part-time tax preparation activities whereas recessions increase the number of part-time workers. Therefore, the state of Oregon's economy in the upcoming biennium will likely impact the number of licensed tax practitioners.

BUDGET NARRATIVE

INITIATIVES & ACCOMPLISHMENTS

Between July 1, 2015 and June 30, 2017, the Board reduced operating expenses by more than 20 percent. It accomplished this by automating and streamlining business processes, reducing leased office space by more than 30 percent, and realigning job duties.

The Board successfully implemented a new licensing database in 2016 for a total cost of only \$6,000. With this new database the Board was also able to offer online license renewals for the first time in early 2017. More than 97 percent of licenses are now renewed online. This significantly reduces workload and cuts the processing time for license renewals from several days to just minutes.

Eliminating a backlog in compliance cases is another recent accomplishment. At the beginning of the 2015-17 biennium, the Board had more than 50 open compliance cases, some of which were more than a year old. By the end of the biennium, the backlog in compliance cases was completely eliminated. There is now no waiting period between the time the Board receives a complaint and it is investigated. Most compliance cases are now resolved within a matter of weeks.

The agency has also been very successful recently in collecting civil penalties assessed by the Board. In FY2013-15, for example, the Board collected \$57,352 in civil penalties. This increased to \$75,916 in FY2015-17. Total civil penalty collections in FY2017-19 exceeded \$100,000.

As a result of these and other initiatives, the Board has not had to increase fees since 2008.

Criteria for 2021-23 Budget Development

One year and five year objectives are set and reviewed annually by the Board.

The Board's FY 2021-23 objectives include:

- Making a substantial contribution to the tax compliance of Oregon citizens through competent income tax practitioners.
- Implementing improved licensing exams and streamlining the licensing exam process.
- Providing prompt complaint resolution that includes mediation and arbitration when appropriate.
- Operating the Board in a sound fiscal manner to further minimize costs and reduce the need for fee increases.
- Fostering a stakeholder process to assess the appropriate responses to anticipated trends in the profession

A significant issue facing the Board in FY21-23 is the potential for a significant increase in state government service charges and fees for support services provided by DAS. As of July 2020, the Board's estimated FY21-23 state government service charges are expected to nearly double from their FY 19-21 level (from \$43,874 to \$85,909). In addition, the proposed data processing fees charged by DAS are estimated to increase by 82 percent (from \$32,650 to \$59,461). The Board's estimated charges for Other Services and Supplies is also expected to increase by nearly 60 percent (from \$100,408 to \$160,075). The net effect is an overall increase in the Board's FY21-23 operating budget of more than 30 percent compared to FY19-21 actual and projected expenses. The Board may need to increase annual licensing fees by \$10 to \$20 per license in order to mitigate the anticipated increase in expenses.

BUDGET NARRATIVE

Major Information Technology Projects \$500,000+

The Board of Tax Practitioners has no technology initiatives above the \$500,000 threshold.

The agency will continue to expand its web page to provide electronic access to more agency information, increase the public's opportunity to participate in Board issues and activities, and establish systems for communication with consumers. The Board hopes to process certain transactions over the Internet within the next biennium.

Other Considerations

Inmate Work Opportunities

The Tax Board has reviewed its work processes throughout the last biennium for possible inmate work opportunities. With the limited size of our agency and the majority of our positions being technical or dealing with confidential taxpayer information, we have not found ways to incorporate inmates into our standard workforce.

Dispute Resolution

The Tax Board uses an informal dispute resolution system and regularly uses it as a preferred method in resolving contested cases. Dispute resolution has become an important component of our daily work processes. Approximately 90% of all Board cases are resolved through some form of mediation and dispute resolution.

Productivity Improvement Revolving Fund

The Tax Board did not use this fund for any of its activities this biennium.

Tax Practitioners, State Board of

Agency Number: 11900

BDV102A - ARB, Mod CSL, An Rec
2021-23 Biennium
Tax Practitioners, State Board of

Version: A01 - Agency Working
Cross Reference Number: 11900-000-00-00-000000

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	347,616	347,616	347,616	347,616	347,616	347,616
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	850,600	843,475	843,475	843,475	843,475	843,475
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	55,000	60,000	60,000	60,000	60,000	60,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	3,000	3,000	3,000	3,000	3,000	3,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	65,000	4,600	4,600	4,600	4,600	4,600
REVENUE CATEGORIES						
3400 Other Funds Ltd	973,600	911,075	911,075	911,075	911,075	911,075

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Tax Practitioners, State Board of

Agency Number: 11900

BDV102A - ARB, Mod CSL, An Rec
2021-23 Biennium

Version: A01 - Agency Working
Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
TOTAL REVENUE CATEGORIES	\$973,600	\$911,075	\$911,075	\$911,075	\$911,075	\$911,075
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,321,216	1,258,691	1,258,691	1,258,691	-	1,258,691
TOTAL AVAILABLE REVENUES	\$1,321,216	\$1,258,691	\$1,258,691	\$1,258,691	-	\$1,258,691
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	374,448	355,164	355,164	355,164		355,164
3190 All Other Differential						
3400 Other Funds Ltd	2,656	2,656	2,770	2,770		2,770
SALARIES & WAGES						
3400 Other Funds Ltd	377,104	357,820	357,934	357,934		357,934
TOTAL SALARIES & WAGES	\$377,104	\$357,820	\$357,934	\$357,934		\$357,934
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	122	145	145	145		145
3220 Public Employees' Retire Cont						

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Tax Practitioners, State Board of

Agency Number: 11900

BDV102A - ARB, Mod CSL, An Rec
2021-23 Biennium
Tax Practitioners, State Board of

Version: A01 - Agency Working
Cross Reference Number: 11900-000-00-00-00000

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
3400 Other Funds Ltd	62,212	59,496	59,516	59,516	59,516	59,516
3221 Pension Obligation Bond						
3400 Other Funds Ltd	21,248	21,248	20,726	20,726	20,726	20,726
3230 Social Security Taxes						
3400 Other Funds Ltd	28,849	27,374	27,383	27,383	27,383	27,383
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	174	115	115	115	115	115
3260 Mass Transit Tax						
3400 Other Funds Ltd	2,263	2,263	2,147	2,147	2,147	2,147
3270 Flexible Benefits						
3400 Other Funds Ltd	105,552	95,580	95,580	95,580	95,580	95,580
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	220,420	206,221	205,612	205,612	205,612	205,612
TOTAL OTHER PAYROLL EXPENSES	\$220,420	\$206,221	\$205,612	\$205,612	\$205,612	\$205,612
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	(2,187)	-	-	-	-	-
PERSONAL SERVICES						

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Tax Practitioners, State Board of

Agency Number: 11900

BDV102A - ARB, Mod CSL, An Rec
2021-23 Biennium

Version: A01 - Agency Working
Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
3400 Other Funds Ltd	595,337	564,041	563,546	563,546	563,546	563,546
TOTAL PERSONAL SERVICES	\$595,337	\$564,041	\$563,546	\$563,546	\$563,546	\$563,546
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	16,400	16,400	17,105	17,105	17,105	17,105
4125 Out of State Travel						
3400 Other Funds Ltd	1,692	1,692	1,765	1,765	1,765	1,765
4150 Employee Training						
3400 Other Funds Ltd	2,549	2,549	2,659	2,659	2,659	2,659
4175 Office Expenses						
3400 Other Funds Ltd	27,309	27,309	28,483	28,483	28,483	28,483
4200 Telecommunications						
3400 Other Funds Ltd	14,831	14,831	15,469	15,469	15,469	15,469
4225 State Gov. Service Charges						
3400 Other Funds Ltd	43,784	43,784	85,909	85,909	85,909	85,909
4250 Data Processing						
3400 Other Funds Ltd	32,650	32,650	59,461	59,461	59,461	59,461
4275 Publicity and Publications						

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Tax Practitioners, State Board of

Agency Number: 11900

BDV102A - ARB, Mod CSL, An Rec

Version: A01 - Agency Working

2021-23 Biennium

Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
3400 Other Funds Ltd	20,188	20,188	21,056	21,056	21,056	21,056
4300 Professional Services						
3400 Other Funds Ltd	73,631	73,631	77,828	77,828	77,828	77,828
4315 IT Professional Services						
3400 Other Funds Ltd	37,512	37,512	39,650	39,650	39,650	39,650
4325 Attorney General						
3400 Other Funds Ltd	62,699	62,699	74,881	74,881	74,881	74,881
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	54,894	54,894	57,254	57,254	57,254	57,254
4650 Other Services and Supplies						
3400 Other Funds Ltd	100,408	100,408	160,075	160,075	160,075	160,075
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	8,004	8,004	8,348	8,348	8,348	8,348
SERVICES & SUPPLIES						
3400 Other Funds Ltd	496,551	496,551	649,943	649,943	649,943	649,943
TOTAL SERVICES & SUPPLIES	\$496,551	\$496,551	\$649,943	\$649,943	\$649,943	\$649,943
EXPENDITURES						
3400 Other Funds Ltd	1,091,888	1,060,592	1,213,489	1,213,489	1,213,489	1,213,489

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Tax Practitioners, State Board of

Agency Number: 11900

BDV102A - ARB, Mod CSL, An Rec
2021-23 Biennium

Version: A01 - Agency Working
Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
TOTAL EXPENDITURES	\$1,091,888	\$1,060,592	\$1,213,489	\$1,213,489	\$1,213,489	\$1,213,489
ENDING BALANCE						
3400 Other Funds Ltd	229,328	198,099	45,202	45,202	-	45,202
TOTAL ENDING BALANCE	\$229,328	\$198,099	\$45,202	\$45,202	-	\$45,202
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	3	3	3	3	3	3
TOTAL AUTHORIZED POSITIONS	3	3	3	3	3	3
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	2.50	2.50	2.50	2.50	2.50	2.50
TOTAL AUTHORIZED FTE	2.50	2.50	2.50	2.50	2.50	2.50

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Tax Practitioners, State Board of

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 Tax Practitioners, State Board of

Version: A01 - Agency Working
 Cross Reference Number: 11900-001-00-00-00000

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	347,616	347,616	347,616	347,616	347,616	347,616
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	850,600	843,475	843,475	843,475	843,475	843,475
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	55,000	60,000	60,000	60,000	60,000	60,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	3,000	3,000	3,000	3,000	3,000	3,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	65,000	4,600	4,600	4,600	4,600	4,600
REVENUE CATEGORIES						
3400 Other Funds Ltd	973,600	911,075	911,075	911,075	911,075	911,075

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Version: A01 - Agency Working
 Cross Reference Number: 11900-001-00-00-00000

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
TOTAL REVENUE CATEGORIES	\$973,600	\$911,075	\$911,075	\$911,075	\$911,075	\$911,075
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,321,216	1,258,691	1,258,691	1,258,691	-	1,258,691
TOTAL AVAILABLE REVENUES	\$1,321,216	\$1,258,691	\$1,258,691	\$1,258,691	-	\$1,258,691
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	374,448	355,164	355,164	355,164		355,164
3190 All Other Differential						
3400 Other Funds Ltd	2,656	2,656	2,770	2,770		2,770
SALARIES & WAGES						
3400 Other Funds Ltd	377,104	357,820	357,934	357,934		357,934
TOTAL SALARIES & WAGES	\$377,104	\$357,820	\$357,934	\$357,934		\$357,934
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	122	145	145	145		145
3220 Public Employees' Retire Cont						

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Tax Practitioners, State Board of

Agency Number: 11900

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Version: A01 - Agency Working

2021-23 Biennium

Cross Reference Number: 11900-001-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
3400 Other Funds Ltd	62,212	59,496	59,516	59,516	59,516	59,516
3221 Pension Obligation Bond						
3400 Other Funds Ltd	21,248	21,248	20,726	20,726	20,726	20,726
3230 Social Security Taxes						
3400 Other Funds Ltd	28,849	27,374	27,383	27,383	27,383	27,383
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	174	115	115	115	115	115
3260 Mass Transit Tax						
3400 Other Funds Ltd	2,263	2,263	2,147	2,147	2,147	2,147
3270 Flexible Benefits						
3400 Other Funds Ltd	105,552	95,580	95,580	95,580	95,580	95,580
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	220,420	206,221	205,612	205,612	205,612	205,612
TOTAL OTHER PAYROLL EXPENSES	\$220,420	\$206,221	\$205,612	\$205,612	\$205,612	\$205,612
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	(2,187)	-	-	-	-	-
PERSONAL SERVICES						

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Tax Practitioners, State Board of

Agency Number: 11900

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**Version: A01 - Agency Working
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Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
3400 Other Funds Ltd	595,337	564,041	563,546	563,546	563,546	563,546
TOTAL PERSONAL SERVICES	\$595,337	\$564,041	\$563,546	\$563,546	\$563,546	\$563,546
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	16,400	16,400	17,105	17,105		17,105
4125 Out of State Travel						
3400 Other Funds Ltd	1,692	1,692	1,765	1,765		1,765
4150 Employee Training						
3400 Other Funds Ltd	2,549	2,549	2,659	2,659		2,659
4175 Office Expenses						
3400 Other Funds Ltd	27,309	27,309	28,483	28,483		28,483
4200 Telecommunications						
3400 Other Funds Ltd	14,831	14,831	15,469	15,469		15,469
4225 State Gov. Service Charges						
3400 Other Funds Ltd	43,784	43,784	85,909	85,909		85,909
4250 Data Processing						
3400 Other Funds Ltd	32,650	32,650	59,461	59,461		59,461
4275 Publicity and Publications						

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Tax Practitioners, State Board of

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Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
3400 Other Funds Ltd	20,188	20,188	21,056	21,056	21,056	21,056
4300 Professional Services						
3400 Other Funds Ltd	73,631	73,631	77,828	77,828	77,828	77,828
4315 IT Professional Services						
3400 Other Funds Ltd	37,512	37,512	39,650	39,650	39,650	39,650
4325 Attorney General						
3400 Other Funds Ltd	62,699	62,699	74,881	74,881	74,881	74,881
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	54,894	54,894	57,254	57,254	57,254	57,254
4650 Other Services and Supplies						
3400 Other Funds Ltd	100,408	100,408	160,075	160,075	160,075	160,075
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	8,004	8,004	8,348	8,348	8,348	8,348
SERVICES & SUPPLIES						
3400 Other Funds Ltd	496,551	496,551	649,943	649,943	649,943	649,943
TOTAL SERVICES & SUPPLIES	\$496,551	\$496,551	\$649,943	\$649,943	\$649,943	\$649,943
EXPENDITURES						
3400 Other Funds Ltd	1,091,888	1,060,592	1,213,489	1,213,489	1,213,489	1,213,489

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Version: A01 - Agency Working
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Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
TOTAL EXPENDITURES	\$1,091,888	\$1,060,592	\$1,213,489	\$1,213,489	\$1,213,489	\$1,213,489
ENDING BALANCE						
3400 Other Funds Ltd	229,328	198,099	45,202	45,202	-	45,202
TOTAL ENDING BALANCE	\$229,328	\$198,099	\$45,202	\$45,202	-	\$45,202
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	3	3	3	3	3	3
TOTAL AUTHORIZED POSITIONS	3	3	3	3	3	3
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	2.50	2.50	2.50	2.50	2.50	2.50
TOTAL AUTHORIZED FTE	2.50	2.50	2.50	2.50	2.50	2.50

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Version: A01 - Agency Working
Cross Reference Number: 11900-001-01-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	347,616	347,616	347,616	347,616	347,616	347,616
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	850,600	843,475	843,475	843,475	843,475	843,475
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	55,000	60,000	60,000	60,000	60,000	60,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	3,000	3,000	3,000	3,000	3,000	3,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	65,000	4,600	4,600	4,600	4,600	4,600
REVENUE CATEGORIES						
3400 Other Funds Ltd	973,600	911,075	911,075	911,075	911,075	911,075

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 Tax Practitioners, State Board of

Version: A01 - Agency Working
 Cross Reference Number: 11900-001-01-00-00000

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
TOTAL REVENUE CATEGORIES	\$973,600	\$911,075	\$911,075	\$911,075	\$911,075	\$911,075
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,321,216	1,258,691	1,258,691	1,258,691	-	1,258,691
TOTAL AVAILABLE REVENUES	\$1,321,216	\$1,258,691	\$1,258,691	\$1,258,691	-	\$1,258,691
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Uncl. Sal. and Per Diem						
3400 Other Funds Ltd	374,448	355,164	355,164	355,164		355,164
3190 All Other Differential						
3400 Other Funds Ltd	2,656	2,656	2,770	2,770		2,770
SALARIES & WAGES						
3400 Other Funds Ltd	377,104	357,820	357,934	357,934		357,934
TOTAL SALARIES & WAGES	\$377,104	\$357,820	\$357,934	\$357,934		\$357,934
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	122	145	145	145		145
3220 Public Employees' Retire Cont						

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Tax Practitioners, State Board of

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**BDV102A - ARB, Mod CSL, An Rec
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Tax Practitioners, State Board of**

**Version: A01 - Agency Working
Cross Reference Number: 11900-001-01-00-00000**

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
3400 Other Funds Ltd	62,212	59,496	59,516	59,516	59,516	59,516
3221 Pension Obligation Bond						
3400 Other Funds Ltd	21,248	21,248	20,726	20,726	20,726	20,726
3230 Social Security Taxes						
3400 Other Funds Ltd	28,849	27,374	27,383	27,383	27,383	27,383
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	174	115	115	115	115	115
3260 Mass Transit Tax						
3400 Other Funds Ltd	2,263	2,263	2,147	2,147	2,147	2,147
3270 Flexible Benefits						
3400 Other Funds Ltd	105,552	95,580	95,580	95,580	95,580	95,580
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	220,420	206,221	205,612	205,612	205,612	205,612
TOTAL OTHER PAYROLL EXPENSES	\$220,420	\$206,221	\$205,612	\$205,612	\$205,612	\$205,612
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	(2,187)	-	-	-	-	-
PERSONAL SERVICES						

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Version: A01 - Agency Working
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Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
3400 Other Funds Ltd	595,337	564,041	563,546	563,546	563,546	563,546
TOTAL PERSONAL SERVICES	\$595,337	\$564,041	\$563,546	\$563,546	\$563,546	\$563,546
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	16,400	16,400	17,105	17,105	17,105	17,105
4125 Out of State Travel						
3400 Other Funds Ltd	1,692	1,692	1,765	1,765	1,765	1,765
4150 Employee Training						
3400 Other Funds Ltd	2,549	2,549	2,659	2,659	2,659	2,659
4175 Office Expenses						
3400 Other Funds Ltd	27,309	27,309	28,483	28,483	28,483	28,483
4200 Telecommunications						
3400 Other Funds Ltd	14,831	14,831	15,469	15,469	15,469	15,469
4225 State Gov. Service Charges						
3400 Other Funds Ltd	43,784	43,784	85,909	85,909	85,909	85,909
4250 Data Processing						
3400 Other Funds Ltd	32,650	32,650	59,461	59,461	59,461	59,461
4275 Publicity and Publications						

Tax Practitioners, State Board of

Agency Number: 11900

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**Version: A01 - Agency Working
Cross Reference Number: 11900-001-01-00-00000**

Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
3400 Other Funds Ltd	20,188	20,188	21,056	21,056	21,056	21,056
4300 Professional Services						
3400 Other Funds Ltd	73,631	73,631	77,828	77,828	77,828	77,828
4315 IT Professional Services						
3400 Other Funds Ltd	37,512	37,512	39,650	39,650	39,650	39,650
4325 Attorney General						
3400 Other Funds Ltd	62,699	62,699	74,881	74,881	74,881	74,881
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	54,894	54,894	57,254	57,254	57,254	57,254
4650 Other Services and Supplies						
3400 Other Funds Ltd	100,408	100,408	160,075	160,075	160,075	160,075
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	8,004	8,004	8,348	8,348	8,348	8,348
SERVICES & SUPPLIES						
3400 Other Funds Ltd	496,551	496,551	649,943	649,943	649,943	649,943
TOTAL SERVICES & SUPPLIES	\$496,551	\$496,551	\$649,943	\$649,943	\$649,943	\$649,943
EXPENDITURES						
3400 Other Funds Ltd	1,091,888	1,060,592	1,213,489	1,213,489	1,213,489	1,213,489

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Tax Practitioners, State Board of

Agency Number: 11900

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Version: A01 - Agency Working
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Tax Practitioners, State Board of

DESCRIPTION	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level	Modified 2021-23 Current Service Level	2021-23 Agency Request Budget	2021-23 Agency Request Budget
TOTAL EXPENDITURES	\$1,091,888	\$1,060,592	\$1,213,489	\$1,213,489	\$1,213,489	\$1,213,489
ENDING BALANCE						
3400 Other Funds Ltd	229,328	198,099	45,202	45,202	-	45,202
TOTAL ENDING BALANCE	\$229,328	\$198,099	\$45,202	\$45,202	-	\$45,202
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	3	3	3	3	3	3
TOTAL AUTHORIZED POSITIONS	3	3	3	3	3	3
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	2.50	2.50	2.50	2.50	2.50	2.50
TOTAL AUTHORIZED FTE	2.50	2.50	2.50	2.50	2.50	2.50

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Summary of 2021-23 Biennium Budget

Tax Practitioners, State Board of
Tax Practitioners, State Board of
2021-23 Biennium
Agency Request Budget
Cross Reference Number: 11900-000-00-00-000000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
2019-21 Leg Adopted Budget	3	2.50	1,091,888	-	-	1,091,888	-	-	-
2019-21 Emergency Boards	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	3	2.50	1,091,888	-	-	1,091,888	-	-	-
2021-23 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	(31,296)	-	-	(31,296)	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2021-23 Base Budget	3	2.50	1,060,592	-	-	1,060,592	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor	-	-	(495)	-	-	(495)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	(495)	-	-	(495)	-	-	-
Subtotal	-	-	(495)	-	-	(495)	-	-	-
020 - Phase In / Out Pgm & One-time Cost	-	-	-	-	-	-	-	-	-
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments	-	-	111,267	-	-	111,267	-	-	-
Cost of Goods & Services Increase/(Decrease)	-	-	111,267	-	-	111,267	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	42,125	-	-	42,125	-	-	-
Subtotal	-	-	153,392	-	-	153,392	-	-	-

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Summary of 2021-23 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2021-23 Biennium**

**Agency Request Budget
Cross Reference Number: 11900-000-00-00-000000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions	-	-	-	-	-	-	-	-	-
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2021-23 Current Service Level	3	2.50	1,213,489	-	-	-	1,213,489	-	-

Summary of 2021-23 Biennium Budget

Tax Practitioners, State Board of
 Tax Practitioners, State Board of
 2021-23 Biennium

Agency Request Budget
 Cross Reference Number: 11900-000-00-00-000000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2021-23 Current Service Level	3	2.50	1,213,489	-	-	-	1,213,489	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2021-23 Current Service Level	3	2.50	1,213,489	-	-	-	1,213,489	-	-
Total 2021-23 Agency Request Budget	3	2.50	1,213,489	-	-	-	1,213,489	-	-

Percentage Change From 2019-21 Leg Approved Budget - - 11.14% - - - - - -

Percentage Change From 2021-23 Current Service Level - - - - - - - - -

Summary of 2021-23 Biennium Budget

Tax Practitioners, State Board of
Tax Practitioners, State Board of
2021-23 Biennium
Agency Request Budget
Cross Reference Number: 11900-001-00-00-000000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
2019-21 Leg Adopted Budget	3	2.50	1,091,888			1,091,888			
2019-21 Emergency Boards									
2019-21 Leg Approved Budget	3	2.50	1,091,888			1,091,888			
2021-23 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out			(31,296)				(31,296)		
Estimated Cost of Merit Increase									
Base Debt Service Adjustment									
Base Nonlimited Adjustment									
Capital Construction									
Subtotal 2021-23 Base Budget	3	2.50	1,060,592				1,060,592		
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)			(495)				(495)		
Subtotal			(495)				(495)		
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in									
022 - Phase-out Pgm & One-time Costs									
Subtotal									
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)			111,267						
State Gov't & Services Charges Increase/(Decrease)			42,125						
Subtotal			153,392						

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Summary of 2021-23 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2021-23 Biennium**

**Agency Request Budget
Cross Reference Number: 11900-001-00-00-000000**

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2021-23 Current Service Level	3	2.50	1,213,489	-	-	-	1,213,489	-	-

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Summary of 2021-23 Biennium Budget

Tax Practitioners, State Board of
 Tax Practitioners, State Board of
 2021-23 Biennium

Agency Request Budget
 Cross Reference Number: 11900-001-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2021-23 Current Service Level	3	2.50	1,213,489	-	-	-	1,213,489	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2021-23 Current Service Level	3	2.50	1,213,489	-	-	-	1,213,489	-	-
Total 2021-23 Agency Request Budget	3	2.50	1,213,489	-	-	-	1,213,489	-	-

Percentage Change From 2019-21 Leg Approved Budget - - 11.14% - - 11.14% - - -

Percentage Change From 2021-23 Current Service Level - - - - - - - - -

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Tax Practitioners, State Board of

Agency Number: 11900

Agencywide Program Unit Summary
2021-23 Biennium

Version: V - 01 - Agency Request Budget

Summary Cross Reference Number	Cross Reference Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
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001-00-00-00000	Tax Practitioners, State Board of						
	Other Funds	966,391	1,091,888	1,091,888	1,213,489	-	-
	Other Funds	966,391	1,091,888	1,091,888	1,213,489	-	-

TOTAL AGENCY

10% REDUCTION OPTIONS (ORS 291.216)

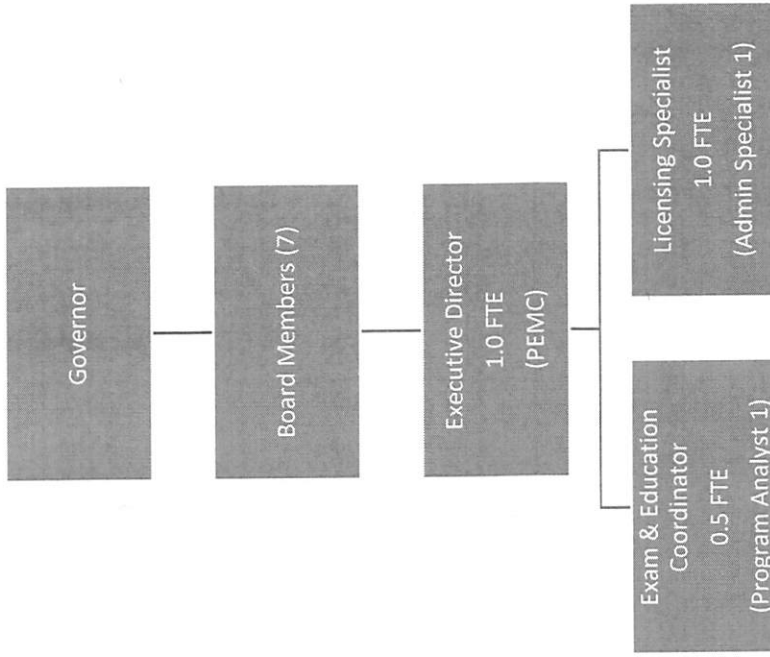
ACTIVITY OR PROGRAM (WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)	DESCRIBE REDUCTION (DESCRIBE THE EFFECTS OF THIS REDUCTION. INCLUDE POSITIONS AND FTE IN 2021-23 AND 2023-25)	AMOUNT AND FUND TYPE (GF, LF, OF, FF. IDENTIFY REVENUE SOURCE FOR OF, FF)	RANK AND JUSTIFICATION (RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)
1. Professional third-party review of licensing exams	REDUCE PROFESSIONAL SERVICES BUDGET BY \$25,000. MAY NEGATIVELY IMPACT THE QUALITY AND ACCURACY OF LICENSING EXAMS. NO IMPACT ON NUMBER OF FTE	\$25,000 OF	1
2. Eliminate out-of-state travel budget, eliminate employee training budget, and reduce general office and clerical support.	1. ELIMINATE OUT-OF-STATE TRAVEL BUDGET: \$1,765. 2. ELIMINATE EMPLOYEE TRAINING BUDGET: \$2,659. 3. REDUCE AS1 POSITION FROM 0.5 FTE TO 0.25 FTE: \$39,780	\$44,204 OF	2
3. Eliminate vacant AS1 0.5 FTE	THIS IS A VACANT POSITION THAT COULD BE ELIMINATED IF NECESSARY. THE TASKS PERFORMED BY THIS POSITION HAVE BEEN AUTOMATED AND REDISTRIBUTED TO OTHER STAFF.	\$70,000 OF	
4.			

10% REDUCTION OPTIONS (ORS 291.216)

Etc.				

Organization Chart

Oregon State Board of Tax Practitioners 2019-2021 Organization Chart



REVENUE

BUDGET NARRATIVE

State Board of Tax Practitioners

Revenue Forecast Narrative/Graphics

The Board derives its revenue entirely from Other Funds, generated by license and business registration fees, examination fees and the assessment of civil penalties. Revenues are dedicated to carrying out the functions of the Board under ORS 670.335.

As of August 2020, the Board had 1,783 Licensed Tax Consultants, 1,692 Licensed Tax Preparers and more than 1,200 registered businesses. The number of individual licensees and registered businesses has remained relatively constant since 2016.

The Board's last fee increase was in the fall of 2007. At that time licensing fees and exam fees were increased by approximately 20 percent. Since that time the Board has significantly streamlined and automated its operations, including:

- Reducing the number of FTEs from 4.0 to 2.5.
- Cutting 2017-19 Current Service Level costs by more than 21 percent.
- Consolidating office space and reducing monthly lease costs by more than 40%.
- Implementing online license applications and renewals.
- Promoting settlement agreements and informal resolutions for certain complaints and disputes.

Despite the Board's success in reducing costs and operating effectively the past 10 years without an increase in fees, factors largely beyond the Board's control, such as annual inflation and increasing service charges for various government services, as well as a relatively static licensee base, may require a permanent increase in licensing, exam and related fees of approximately 20 percent effective July 1, 2021.

The Board anticipates that the number of active licensees will remain relatively flat for the foreseeable future. However, due to the economic impacts of COVID-19, which displaced many workers and increased unemployment significantly, the Board may see a temporary increase in examinees and licensees from individuals looking for transitional employment opportunities and/or supplemental income. The demand for licensed tax practitioners in Oregon remains strong.

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Source	Fund	ORBITS Revenue Acct	2017-2019 Actual	2019-21 Legislatively Adopted	2019-21 Estimated	2021-23		
						Agency Request	Governor's	Legislatively Adopted
Other Funds			\$1,294,201	\$973,600	\$809,154	\$911,075		

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PROGRAM UNITS

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
 Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor
 Cross Reference Name: Tax Practitioners, State Board of
 Cross Reference Number: 11900-001-00-00-000000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
All Other Differential	-	-	114	-	-	-	114
Public Employees' Retire Cont	-	-	20	-	-	-	20
Pension Obligation Bond	-	-	(522)	-	-	-	(522)
Social Security Taxes	-	-	9	-	-	-	9
Mass Transit Tax	-	-	(116)	-	-	-	(116)
Total Personal Services	-	-	(\$495)	-	-	-	(\$495)
Total Expenditures							
Total Expenditures	-	-	(495)	-	-	-	(495)
Total Expenditures	-	-	(\$495)	-	-	-	(\$495)
Ending Balance							
Ending Balance	-	-	495	-	-	-	495
Total Ending Balance	-	-	\$495	-	-	-	\$495

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
Pkg: 031 - Standard Inflation

Cross Reference Name: Tax Practitioners, State Board of
Cross Reference Number: 11900-001-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Instate Travel	-	-	705	-	-	-	705
Out of State Travel	-	-	73	-	-	-	73
Employee Training	-	-	110	-	-	-	110
Office Expenses	-	-	1,174	-	-	-	1,174
Telecommunications	-	-	638	-	-	-	638
State Gov. Service Charges	-	-	42,125	-	-	-	42,125
Data Processing	-	-	1,404	-	-	-	1,404
Publicity and Publications	-	-	868	-	-	-	868
Professional Services	-	-	4,197	-	-	-	4,197
IT Professional Services	-	-	2,138	-	-	-	2,138
Attorney General	-	-	12,182	-	-	-	12,182
Facilities Rental and Taxes	-	-	2,360	-	-	-	2,360
Other Services and Supplies	-	-	4,318	-	-	-	4,318
Expendable Prop 250 - 5000	-	-	344	-	-	-	344
Total Services & Supplies	-	-	\$72,636	-	-	-	\$72,636
Total Expenditures							
Total Expenditures	-	-	72,636	-	-	-	72,636
Total Expenditures	-	-	\$72,636	-	-	-	\$72,636
Ending Balance							
Ending Balance	-	-	(72,636)	-	-	-	(72,636)
Total Ending Balance	-	-	(\$72,636)	-	-	-	(\$72,636)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
 Pkg: 032 - Above Standard Inflation

Cross Reference Name: Tax Practitioners, State Board of
 Cross Reference Number: 11900-001-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Data Processing	-	-	25,407	-	-	-	25,407
Other Services and Supplies	-	-	55,349	-	-	-	55,349
Total Services & Supplies	-	-	\$80,756	-	-	-	\$80,756
Total Expenditures							
Total Expenditures	-	-	80,756	-	-	-	80,756
Total Expenditures	-	-	\$80,756	-	-	-	\$80,756
Ending Balance							
Ending Balance	-	-	(80,756)	-	-	-	(80,756)
Total Ending Balance	-	-	(\$80,756)	-	-	-	(\$80,756)

CAPITAL BUDGETING

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Tax Practitioners, State Board of
 2021-23 Biennium Agency Number: 11900
 Cross Reference Number: 11900-000-00-00-000000

Source	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	854,125	850,600	850,600	843,475	-	-
Fines and Forfeitures	148,392	55,000	55,000	60,000	-	-
Interest Income	-	3,000	3,000	3,000	-	-
Other Revenues	28,486	65,000	65,000	4,600	-	-
Total Other Funds	\$1,031,003	\$973,600	\$973,600	\$911,075	-	-

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Tax Practitioners, State Board of Agency Number: 11900
 2021-23 Biennium Cross Reference Number: 11900-001-00-00-000000

Source	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	854,125	850,600	850,600	843,475	-	-
Fines and Forfeitures	148,392	55,000	55,000	60,000	-	-
Interest Income	-	3,000	3,000	3,000	-	-
Other Revenues	28,486	65,000	65,000	4,600	-	-
Total Other Funds	\$1,031,003	\$973,600	\$973,600	\$911,075	-	-

SPECIAL REPORTS



Oregon

Kate Brown, Governor

Board of Tax Practitioners

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Web Site: www.oregon.gov/OBTP

Memorandum

To: Steve Lee, Affirmative Action Manager
From: Howard Moyes, Executive Director
Date: June 18, 2018
Subject: OBTP FY 2019-2021 Affirmative Action Policy

The Board of Tax Practitioners intends to maintain its current affirmative action statement, affirmative action goals, and affirmative action outcomes throughout the 2019-2021 biennium.

Affirmative Action Policy Statement

The Oregon Board of Tax Practitioners does not tolerate discrimination or harassment in any form. The Board shall adhere to the spirit and letter of equal employment opportunity laws, rules, regulations and affirmative action concepts. The Board strives to attract qualified Board members and employees from diverse backgrounds. All actions of the Board shall be administered according to this policy. This policy covers all Board members, Board employees and Board volunteers.

Affirmative Action Engagement Efforts

The Board actively recruits diverse individuals to serve on the Board and on the Board's various volunteer committees, such as the Rules Advisory Committee and the Licensing Exam Item-Writing Committee. Board staff also participate in diversity training sponsored by the Department of Administrative Services and other state entities.

Affirmative Action Goals and Outcomes

Goal 1: Recruit qualified persons from diverse backgrounds and underrepresented classes.

Outcome: Membership of the Board reflects the diversity of Oregon's citizens.

Status: Ongoing

Goal 2: Ensure all staff understand and follow the agency's affirmative action policy.

Outcome: Actions of the Board reflect the agency's affirmative action policy.

Status: Ongoing

Goal 3: Maintain highest level of compliance with all state and federal affirmative action laws, rules, regulations and policies.

Outcome: The Board is regarded as a model state agency.

Status: Ongoing

Agency Information

The Board is comprised of seven volunteer members and two full-time staff – an executive director and a licensing specialist. The executive director serves as the agency's affirmative action representative. Human resource services are provided by the Department of Administrative Services. The Governor's policy advisor for the Board is Jason Lewis-Berry.

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

Tax Practitioners, State Board of

Summary Cross Reference Listing and Packages

2021-23 Biennium

Agency Number: 11900

BAM Analyst: Perkins, Alexander

Budget Coordinator: Tennimon, Amy - (503)373-1606

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Tax Practitioners, State Board of	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	021	0	Phase-in	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	033	0	Exceptional Inflation	Essential Packages

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DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	338,527	347,616	-	347,616	347,616	347,616
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	854,125	850,600	-	850,600	843,475	843,475
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	148,392	55,000	-	55,000	60,000	60,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	-	3,000	-	3,000	3,000	3,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	28,486	65,000	-	65,000	4,600	4,600
REVENUES						
3400 Other Funds Ltd	1,031,003	973,600	-	973,600	911,075	911,075
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,369,530	1,321,216	-	1,321,216	1,258,691	1,258,691
EXPENDITURES						

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Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures
2021-23 Biennium

Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	323,456	374,448	-	374,448	355,164	355,164
3170 Overtime Payments						
3400 Other Funds Ltd	4,455	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	-	2,656	-	2,656	2,656	2,770
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	327,911	377,104	-	377,104	357,820	357,934
TOTAL SALARIES & WAGES	\$327,911	\$377,104	-	\$377,104	\$357,820	\$357,934
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	75	122	-	122	145	145
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	57,577	62,212	-	62,212	59,496	59,516
3221 Pension Obligation Bond						
3400 Other Funds Ltd	20,009	21,248	-	21,248	21,248	20,726
3230 Social Security Taxes						
3400 Other Funds Ltd	24,546	28,849	-	28,849	27,374	27,383

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Tax Practitioners, State Board of

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 11900-000-00-00-000000

2021-23 Biennium
 Tax Practitioners, State Board of

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	119	174	-	174	115	115
3260 Mass Transit Tax						
3400 Other Funds Ltd	1,966	2,263	-	2,263	2,263	2,147
3270 Flexible Benefits						
3400 Other Funds Ltd	83,987	105,552	-	105,552	95,580	95,580
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	188,279	220,420	-	220,420	206,221	205,612
TOTAL OTHER PAYROLL EXPENSES	\$188,279	\$220,420	-	\$220,420	\$206,221	\$205,612

P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(2,187)	-	(2,187)	-	-
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	516,190	595,337	-	595,337	564,041	563,546
TOTAL PERSONAL SERVICES	\$516,190	\$595,337	-	\$595,337	\$564,041	\$563,546

SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	13,020	16,400	-	16,400	16,400	17,105
4125 Out of State Travel						
3400 Other Funds Ltd	1,318	1,692	-	1,692	1,692	1,765

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Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2021-23 Biennium

Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
4150 Employee Training						
3400 Other Funds Ltd	149	2,549	-	2,549	2,549	2,659
4175 Office Expenses						
3400 Other Funds Ltd	14,588	27,309	-	27,309	27,309	28,483
4200 Telecommunications						
3400 Other Funds Ltd	8,970	14,831	-	14,831	14,831	15,469
4225 State Gov. Service Charges						
3400 Other Funds Ltd	35,811	43,784	-	43,784	43,784	85,909
4250 Data Processing						
3400 Other Funds Ltd	32,795	32,650	-	32,650	32,650	59,461
4275 Publicity and Publications						
3400 Other Funds Ltd	4,669	20,188	-	20,188	20,188	21,056
4300 Professional Services						
3400 Other Funds Ltd	45,091	73,631	-	73,631	73,631	77,828
4315 IT Professional Services						
3400 Other Funds Ltd	36,000	37,512	-	37,512	37,512	39,650
4325 Attorney General						
3400 Other Funds Ltd	45,624	62,699	-	62,699	62,699	74,881
4400 Dues and Subscriptions						
3400 Other Funds Ltd	216	-	-	-	-	-
4425 Facilities Rental and Taxes						

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Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2021-23 Biennium

Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3400 Other Funds Ltd	63,276	54,894	-	54,894	54,894	57,254
4575 Agency Program Related S and S						
3400 Other Funds Ltd	9,005	-	-	-	-	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	138,410	100,408	-	100,408	100,408	160,075
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	141	8,004	-	8,004	8,004	8,348
4715 IT Expendable Property						
3400 Other Funds Ltd	1,118	-	-	-	-	-
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	450,201	496,551	-	496,551	496,551	649,943
TOTAL SERVICES & SUPPLIES	\$450,201	\$496,551	-	\$496,551	\$496,551	\$649,943
EXPENDITURES						
3400 Other Funds Ltd	966,391	1,091,888	-	1,091,888	1,060,592	1,213,489
ENDING BALANCE						
3400 Other Funds Ltd	403,139	229,328	-	229,328	198,099	45,202
TOTAL ENDING BALANCE	\$403,139	\$229,328	-	\$229,328	\$198,099	\$45,202
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	3	3	-	3	3	3
AUTHORIZED FTE POSITIONS						

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Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures
2021-23 Biennium

Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
8250 Class/Unclass FTE Positions	2.50	2.50	-	2.50	2.50	2.50

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Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2021-23 Biennium

Cross Reference Number: 11900-001-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
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BEGINNING BALANCE

0025 Beginning Balance						
3400 Other Funds Ltd	338,527	347,616	-	347,616	347,616	347,616

REVENUE CATEGORIES

LICENSES AND FEES

0205 Business Lic and Fees						
3400 Other Funds Ltd	854,125	850,600	-	850,600	843,475	843,475

FINES, RENTS AND ROYALTIES

0505 Fines and Forfeitures						
3400 Other Funds Ltd	148,392	55,000	-	55,000	60,000	60,000

INTEREST EARNINGS

0605 Interest Income						
3400 Other Funds Ltd	-	3,000	-	3,000	3,000	3,000

OTHER

0975 Other Revenues						
3400 Other Funds Ltd	28,486	65,000	-	65,000	4,600	4,600

REVENUES

3400 Other Funds Ltd	1,031,003	973,600	-	973,600	911,075	911,075
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AVAILABLE REVENUES

3400 Other Funds Ltd	1,369,530	1,321,216	-	1,321,216	1,258,691	1,258,691
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EXPENDITURES

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Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures
2021-23 Biennium

Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-001-00-00-000000

Tax Practitioners, State Board of

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	323,456	374,448	-	374,448	355,164	355,164
3170 Overtime Payments						
3400 Other Funds Ltd	4,455	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	-	2,656	-	2,656	2,656	2,770
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	327,911	377,104	-	377,104	357,820	357,934
TOTAL SALARIES & WAGES	\$327,911	\$377,104	-	\$377,104	\$357,820	\$357,934

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	75	122	-	122	145	145
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	57,577	62,212	-	62,212	59,496	59,516
3221 Pension Obligation Bond						
3400 Other Funds Ltd	20,009	21,248	-	21,248	21,248	20,726
3230 Social Security Taxes						
3400 Other Funds Ltd	24,546	28,849	-	28,849	27,374	27,383

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Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

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Tax Practitioners, State Board of

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	119	174	-	174	115	115
3260 Mass Transit Tax						
3400 Other Funds Ltd	1,966	2,263	-	2,263	2,263	2,147
3270 Flexible Benefits						
3400 Other Funds Ltd	83,987	105,552	-	105,552	95,580	95,580
TOTAL OTHER PAYROLL EXPENSES	188,279	220,420	-	220,420	206,221	205,612
TOTAL OTHER PAYROLL EXPENSES	\$188,279	\$220,420	-	\$220,420	\$206,221	\$205,612
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(2,187)	-	(2,187)	-	-
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	516,190	595,337	-	595,337	564,041	563,546
TOTAL PERSONAL SERVICES	\$516,190	\$595,337	-	\$595,337	\$564,041	\$563,546
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	13,020	16,400	-	16,400	16,400	17,105
4125 Out of State Travel						
3400 Other Funds Ltd	1,318	1,692	-	1,692	1,692	1,765

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Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures
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 Tax Practitioners, State Board of

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 11900-001-00-00-00000

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
4150 Employee Training						
3400 Other Funds Ltd	149	2,549	-	2,549	2,549	2,659
4175 Office Expenses						
3400 Other Funds Ltd	14,588	27,309	-	27,309	27,309	28,483
4200 Telecommunications						
3400 Other Funds Ltd	8,970	14,831	-	14,831	14,831	15,469
4225 State Gov. Service Charges						
3400 Other Funds Ltd	35,811	43,784	-	43,784	43,784	85,909
4250 Data Processing						
3400 Other Funds Ltd	32,795	32,650	-	32,650	32,650	59,461
4275 Publicity and Publications						
3400 Other Funds Ltd	4,669	20,188	-	20,188	20,188	21,056
4300 Professional Services						
3400 Other Funds Ltd	45,091	73,631	-	73,631	73,631	77,828
4315 IT Professional Services						
3400 Other Funds Ltd	36,000	37,512	-	37,512	37,512	39,650
4325 Attorney General						
3400 Other Funds Ltd	45,624	62,699	-	62,699	62,699	74,881
4400 Dues and Subscriptions						
3400 Other Funds Ltd	216	-	-	-	-	-
4425 Facilities Rental and Taxes						

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Tax Practitioners, State Board of

Agency Worksheet - Revenues & Expenditures

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Agency Number: 11900

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3400 Other Funds Ltd	63,276	54,894	-	54,894	54,894	57,254
4575 Agency Program Related S and S						
3400 Other Funds Ltd	9,005	-	-	-	-	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	138,410	100,408	-	100,408	100,408	160,075
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	141	8,004	-	8,004	8,004	8,348
4715 IT Expendable Property						
3400 Other Funds Ltd	1,118	-	-	-	-	-
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	450,201	496,551	-	496,551	496,551	649,943
TOTAL SERVICES & SUPPLIES	\$450,201	\$496,551	-	\$496,551	\$496,551	\$649,943
EXPENDITURES						
3400 Other Funds Ltd	966,391	1,091,888	-	1,091,888	1,060,592	1,213,489
ENDING BALANCE						
3400 Other Funds Ltd	403,139	229,328	-	229,328	198,099	45,202
TOTAL ENDING BALANCE	\$403,139	\$229,328	-	\$229,328	\$198,099	\$45,202
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	3	3	-	3	3	3
AUTHORIZED FTE POSITIONS						

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Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures
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Tax Practitioners, State Board of

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
8250 Class/Unclass FTE Positions	2.50	2.50	-	2.50	2.50	2.50

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Tax Practitioners, State Board of

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Detail Revenues & Expenditures - Requested Budget

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Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance	347,616	-	347,616	-	347,616
3400 Other Funds Ltd					
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees	843,475	-	843,475	-	843,475
3400 Other Funds Ltd					
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures	60,000	-	60,000	-	60,000
3400 Other Funds Ltd					
INTEREST EARNINGS					
0605 Interest Income	3,000	-	3,000	-	3,000
3400 Other Funds Ltd					
OTHER					
0975 Other Revenues	4,600	-	4,600	-	4,600
3400 Other Funds Ltd					
TOTAL REVENUES	911,075	-	911,075	-	911,075
3400 Other Funds Ltd					
AVAILABLE REVENUES					
3400 Other Funds Ltd	1,258,691	-	1,258,691	-	1,258,691
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					

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Agency Number: 11900

Detail Revenues & Expenditures - Requested Budget

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Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
3110 Class/Unclss Sal. and Per Diem					
3400 Other Funds Ltd	355,164	-	355,164	-	355,164
3190 All Other Differential					
3400 Other Funds Ltd	2,656	114	2,770	-	2,770
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	357,820	114	357,934	-	357,934
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	145	-	145	-	145
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	59,496	20	59,516	-	59,516
3221 Pension Obligation Bond					
3400 Other Funds Ltd	21,248	(522)	20,726	-	20,726
3230 Social Security Taxes					
3400 Other Funds Ltd	27,374	9	27,383	-	27,383
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	115	-	115	-	115
3260 Mass Transit Tax					
3400 Other Funds Ltd	2,263	(116)	2,147	-	2,147
3270 Flexible Benefits					
3400 Other Funds Ltd	95,580	-	95,580	-	95,580
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	206,221	(609)	205,612	-	205,612

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Tax Practitioners, State Board of

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Detail Revenues & Expenditures - Requested Budget

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Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	564,041	(495)	563,546	-	563,546
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	16,400	705	17,105	-	17,105
4125 Out of State Travel					
3400 Other Funds Ltd	1,692	73	1,765	-	1,765
4150 Employee Training					
3400 Other Funds Ltd	2,549	110	2,659	-	2,659
4175 Office Expenses					
3400 Other Funds Ltd	27,309	1,174	28,483	-	28,483
4200 Telecommunications					
3400 Other Funds Ltd	14,831	638	15,469	-	15,469
4225 State Gov. Service Charges					
3400 Other Funds Ltd	43,784	42,125	85,909	-	85,909
4250 Data Processing					
3400 Other Funds Ltd	32,650	26,811	59,461	-	59,461
4275 Publicity and Publications					
3400 Other Funds Ltd	20,188	868	21,056	-	21,056
4300 Professional Services					
3400 Other Funds Ltd	73,631	4,197	77,828	-	77,828
4315 IT Professional Services					
3400 Other Funds Ltd	37,512	2,138	39,650	-	39,650

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Tax Practitioners, State Board of

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**Detail Revenues & Expenditures - Requested Budget
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Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
4325 Attorney General					
3400 Other Funds Ltd	62,699	12,182	74,881	-	74,881
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	54,894	2,360	57,254	-	57,254
4650 Other Services and Supplies					
3400 Other Funds Ltd	100,408	59,667	160,075	-	160,075
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	8,004	344	8,348	-	8,348
TOTAL SERVICES & SUPPLIES	496,551	153,392	649,943	-	649,943
TOTAL EXPENDITURES	1,060,592	152,897	1,213,489	-	1,213,489
ENDING BALANCE	198,099	(152,897)	45,202	-	45,202
AUTHORIZED POSITIONS	3	-	3	-	3
AUTHORIZED FTE	2.50	-	2.50	-	2.50

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Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance	347,616	-	347,616	-	347,616
3400 Other Funds Ltd					
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees	843,475	-	843,475	-	843,475
3400 Other Funds Ltd					
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures	60,000	-	60,000	-	60,000
3400 Other Funds Ltd					
INTEREST EARNINGS					
0605 Interest Income	3,000	-	3,000	-	3,000
3400 Other Funds Ltd					
OTHER					
0975 Other Revenues	4,600	-	4,600	-	4,600
3400 Other Funds Ltd					
TOTAL REVENUES	911,075	-	911,075	-	911,075
3400 Other Funds Ltd					
AVAILABLE REVENUES					
3400 Other Funds Ltd	1,258,691	-	1,258,691	-	1,258,691
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					

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Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	355,164	-	355,164	-	355,164
3190 All Other Differential					
3400 Other Funds Ltd	2,656	114	2,770	-	2,770
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	357,820	114	357,934	-	357,934
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	145	-	145	-	145
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	59,496	20	59,516	-	59,516
3221 Pension Obligation Bond					
3400 Other Funds Ltd	21,248	(522)	20,726	-	20,726
3230 Social Security Taxes					
3400 Other Funds Ltd	27,374	9	27,383	-	27,383
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	115	-	115	-	115
3260 Mass Transit Tax					
3400 Other Funds Ltd	2,263	(116)	2,147	-	2,147
3270 Flexible Benefits					
3400 Other Funds Ltd	95,580	-	95,580	-	95,580
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	206,221	(609)	205,612	-	205,612

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Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	564,041	(495)	563,546	-	563,546
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	16,400	705	17,105	-	17,105
4125 Out of State Travel					
3400 Other Funds Ltd	1,692	73	1,765	-	1,765
4150 Employee Training					
3400 Other Funds Ltd	2,549	110	2,659	-	2,659
4175 Office Expenses					
3400 Other Funds Ltd	27,309	1,174	28,483	-	28,483
4200 Telecommunications					
3400 Other Funds Ltd	14,831	638	15,469	-	15,469
4225 State Gov. Service Charges					
3400 Other Funds Ltd	43,784	42,125	85,909	-	85,909
4250 Data Processing					
3400 Other Funds Ltd	32,650	26,811	59,461	-	59,461
4275 Publicity and Publications					
3400 Other Funds Ltd	20,188	868	21,056	-	21,056
4300 Professional Services					
3400 Other Funds Ltd	73,631	4,197	77,828	-	77,828
4315 IT Professional Services					
3400 Other Funds Ltd	37,512	2,138	39,650	-	39,650

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Tax Practitioners, State Board of

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**Detail Revenues & Expenditures - Requested Budget
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Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
4325 Attorney General					
3400 Other Funds Ltd	62,699	12,182	74,881	-	74,881
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	54,894	2,360	57,254	-	57,254
4650 Other Services and Supplies					
3400 Other Funds Ltd	100,408	59,667	160,075	-	160,075
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	8,004	344	8,348	-	8,348
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	496,551	153,392	649,943	-	649,943
TOTAL EXPENDITURES					
3400 Other Funds Ltd	1,060,592	152,897	1,213,489	-	1,213,489
ENDING BALANCE					
3400 Other Funds Ltd	198,099	(152,897)	45,202	-	45,202
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	3	-	3	-	3
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	2.50	-	2.50	-	2.50

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Tax Practitioners, State Board of

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Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
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BEGINNING BALANCE

0025 Beginning Balance	347,616	-	347,616	-	347,616
3400 Other Funds Ltd					

REVENUE CATEGORIES

LICENSES AND FEES

0205 Business Lic and Fees	843,475	-	843,475	-	843,475
3400 Other Funds Ltd					

FINES, RENTS AND ROYALTIES

0505 Fines and Forfeitures	60,000	-	60,000	-	60,000
3400 Other Funds Ltd					

INTEREST EARNINGS

0605 Interest Income	3,000	-	3,000	-	3,000
3400 Other Funds Ltd					

OTHER

0975 Other Revenues	4,600	-	4,600	-	4,600
3400 Other Funds Ltd					

TOTAL REVENUES

3400 Other Funds Ltd	911,075	-	911,075	-	911,075
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AVAILABLE REVENUES

3400 Other Funds Ltd	1,258,691	-	1,258,691	-	1,258,691
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

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Tax Practitioners, State Board of

Agency Number: 11900

**Detail Revenues & Expenditures - Requested Budget
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Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	355,164	-	355,164	-	355,164
3190 All Other Differential					
3400 Other Funds Ltd	2,656	114	2,770	-	2,770
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	357,820	114	357,934	-	357,934
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	145	-	145	-	145
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	59,496	20	59,516	-	59,516
3221 Pension Obligation Bond					
3400 Other Funds Ltd	21,248	(522)	20,726	-	20,726
3230 Social Security Taxes					
3400 Other Funds Ltd	27,374	9	27,383	-	27,383
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	115	-	115	-	115
3260 Mass Transit Tax					
3400 Other Funds Ltd	2,263	(116)	2,147	-	2,147
3270 Flexible Benefits					
3400 Other Funds Ltd	95,580	-	95,580	-	95,580
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	206,221	(609)	205,612	-	205,612

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Tax Practitioners, State Board of
Detail Revenues & Expenditures - Requested Budget
2021-23 Biennium

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	564,041	(495)	563,546	-	563,546
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	16,400	705	17,105	-	17,105
4125 Out of State Travel					
3400 Other Funds Ltd	1,692	73	1,765	-	1,765
4150 Employee Training					
3400 Other Funds Ltd	2,549	110	2,659	-	2,659
4175 Office Expenses					
3400 Other Funds Ltd	27,309	1,174	28,483	-	28,483
4200 Telecommunications					
3400 Other Funds Ltd	14,831	638	15,469	-	15,469
4225 State Gov. Service Charges					
3400 Other Funds Ltd	43,784	42,125	85,909	-	85,909
4250 Data Processing					
3400 Other Funds Ltd	32,650	26,811	59,461	-	59,461
4275 Publicity and Publications					
3400 Other Funds Ltd	20,188	868	21,056	-	21,056
4300 Professional Services					
3400 Other Funds Ltd	73,631	4,197	77,828	-	77,828
4315 IT Professional Services					
3400 Other Funds Ltd	37,512	2,138	39,650	-	39,650

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Tax Practitioners, State Board of

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Detail Revenues & Expenditures - Requested Budget

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Tax Practitioners, State Board of

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
4325 Attorney General					
3400 Other Funds Ltd	62,699	12,182	74,881	-	74,881
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	54,894	2,360	57,254	-	57,254
4650 Other Services and Supplies					
3400 Other Funds Ltd	100,408	59,667	160,075	-	160,075
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	8,004	344	8,348	-	8,348
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	496,551	153,392	649,943	-	649,943
TOTAL EXPENDITURES					
3400 Other Funds Ltd	1,060,592	152,897	1,213,489	-	1,213,489
ENDING BALANCE					
3400 Other Funds Ltd	198,099	(152,897)	45,202	-	45,202
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	3	-	3	-	3
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	2.50	-	2.50	-	2.50

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Tax Practitioners, State Board of

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 032 Above Standard Inflation	Priority: 00	Priority: 00	Priority: 00
EXPENDITURES							
PERSONAL SERVICES							
SALARIES & WAGES							
3190 All Other Differential	114	114	-	-	-	-	-
3400 Other Funds Ltd							
OTHER PAYROLL EXPENSES							
3220 Public Employees Retire Cont	20	20	-	-	-	-	-
3400 Other Funds Ltd							
3221 Pension Obligation Bond							
3400 Other Funds Ltd	(522)	(522)	-	-	-	-	-
3230 Social Security Taxes							
3400 Other Funds Ltd	9	9	-	-	-	-	-
3260 Mass Transit Tax							
3400 Other Funds Ltd	(116)	(116)	-	-	-	-	-
OTHER PAYROLL EXPENSES							
3400 Other Funds Ltd	(609)	(609)	-	-	-	-	-
TOTAL OTHER PAYROLL EXPENSES	(\$609)	(\$609)	-	-	-	-	-
PERSONAL SERVICES							
3400 Other Funds Ltd	(495)	(495)	-	-	-	-	-
TOTAL PERSONAL SERVICES	(\$495)	(\$495)	-	-	-	-	-
SERVICES & SUPPLIES							
4100 Instate Travel							

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 032 Above Standard Inflation	Priority: 00
3400 Other Funds Ltd	705	-	705	-	Priority: 00
4125 Out of State Travel					
3400 Other Funds Ltd	73	-	73	-	Priority: 00
4150 Employee Training					
3400 Other Funds Ltd	110	-	110	-	Priority: 00
4175 Office Expenses					
3400 Other Funds Ltd	1,174	-	1,174	-	Priority: 00
4200 Telecommunications					
3400 Other Funds Ltd	638	-	638	-	Priority: 00
4225 State Gov. Service Charges					
3400 Other Funds Ltd	42,125	-	42,125	-	Priority: 00
4250 Data Processing					
3400 Other Funds Ltd	26,811	-	1,404	25,407	Priority: 00
4275 Publicity and Publications					
3400 Other Funds Ltd	868	-	868	-	Priority: 00
4300 Professional Services					
3400 Other Funds Ltd	4,197	-	4,197	-	Priority: 00
4315 IT Professional Services					
3400 Other Funds Ltd	2,138	-	2,138	-	Priority: 00
4325 Attorney General					
3400 Other Funds Ltd	12,182	-	12,182	-	Priority: 00
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	2,360	-	2,360	-	Priority: 00

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Tax Practitioners, State Board of

Agency Number 11900

BDV004B

Version: V - 01 - Agency Request Budget

2021-23 Biennium

Cross Reference Number: 11900-000-00-00-000000

Tax Practitioners, State Board of

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 032 Above Standard Inflation	Priority: 00
4650 Other Services and Supplies					
3400 Other Funds Ltd	59,667	-	4,318	55,349	
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	344	-	344	-	
SERVICES & SUPPLIES					
3400 Other Funds Ltd	153,392	-	72,636	80,756	
TOTAL SERVICES & SUPPLIES	\$153,392	-	\$72,636	\$80,756	
EXPENDITURES					
3400 Other Funds Ltd	152,897	(495)	72,636	80,756	
TOTAL EXPENDITURES	\$152,897	(\$495)	\$72,636	\$80,756	
ENDING BALANCE					
3400 Other Funds Ltd	(152,897)	495	(72,636)	(80,756)	
TOTAL ENDING BALANCE	(\$152,897)	\$495	(\$72,636)	(\$80,756)	

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Tax Practitioners, State Board of

Agency Number 11900

BDV004B

Version: V - 01 - Agency Request Budget

2021-23 Biennium

Cross Reference Number: 11900-001-00-00-00000

Tax Practitioners, State Board of

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 032 Above Standard Inflation	Priority: 00	Priority: 00	Priority: 00
EXPENDITURES							
PERSONAL SERVICES							
SALARIES & WAGES							
3190 All Other Differential							
3400 Other Funds Ltd	114	114	-	-			
OTHER PAYROLL EXPENSES							
3220 Public Employees Retire Cont							
3400 Other Funds Ltd	20	20	-	-			
3221 Pension Obligation Bond							
3400 Other Funds Ltd	(522)	(522)	-	-			
3230 Social Security Taxes							
3400 Other Funds Ltd	9	9	-	-			
3260 Mass Transit Tax							
3400 Other Funds Ltd	(116)	(116)	-	-			
OTHER PAYROLL EXPENSES							
3400 Other Funds Ltd	(609)	(609)	-	-			
TOTAL OTHER PAYROLL EXPENSES	(\$609)	(\$609)	-	-			
PERSONAL SERVICES							
3400 Other Funds Ltd	(495)	(495)	-	-			
TOTAL PERSONAL SERVICES	(\$495)	(\$495)	-	-			
SERVICES & SUPPLIES							
4100 Instate Travel							

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Tax Practitioners, State Board of

Agency Number 11900

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BDV004B

2021-23 Biennium

Tax Practitioners, State Board of

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 032 Above Standard Inflation	Priority: 00	Priority: 00
3400 Other Funds Ltd	705	-	705	-	-	-
4125 Out of State Travel						
3400 Other Funds Ltd	73	-	73	-	-	-
4150 Employee Training						
3400 Other Funds Ltd	110	-	110	-	-	-
4175 Office Expenses						
3400 Other Funds Ltd	1,174	-	1,174	-	-	-
4200 Telecommunications						
3400 Other Funds Ltd	638	-	638	-	-	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	42,125	-	42,125	-	-	-
4250 Data Processing						
3400 Other Funds Ltd	26,811	-	1,404	25,407	-	-
4275 Publicity and Publications						
3400 Other Funds Ltd	868	-	868	-	-	-
4300 Professional Services						
3400 Other Funds Ltd	4,197	-	4,197	-	-	-
4315 IT Professional Services						
3400 Other Funds Ltd	2,138	-	2,138	-	-	-
4325 Attorney General						
3400 Other Funds Ltd	12,182	-	12,182	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	2,360	-	2,360	-	-	-

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Detail Revenues & Expenditures - Essential Packages
BDV004B

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Tax Practitioners, State Board of

Agency Number 11900

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Version: V - 01 - Agency Request Budget

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Cross Reference Number: 11900-001-00-00-00000

Tax Practitioners, State Board of

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 032 Above Standard Inflation	Priority: 00	Priority: 00	Priority: 00
4650 Other Services and Supplies							
3400 Other Funds Ltd	59,667	-	4,318	55,349			
4700 Expendable Prop 250 - 5000							
3400 Other Funds Ltd	344	-	344	-			
SERVICES & SUPPLIES							
3400 Other Funds Ltd	153,392	-	72,636	80,756			
TOTAL SERVICES & SUPPLIES	\$153,392	-	\$72,636	\$80,756			
EXPENDITURES							
3400 Other Funds Ltd	152,897	(495)	72,636	80,756			
TOTAL EXPENDITURES	\$152,897	(\$495)	\$72,636	\$80,756			
ENDING BALANCE							
3400 Other Funds Ltd	(152,897)	495	(72,636)	(80,756)			
TOTAL ENDING BALANCE	(\$152,897)	\$495	(\$72,636)	(\$80,756)			

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PICS100 - Position Budget Report

Tax Practitioners, State Board of

2021-23 Biennium

Cross Reference Number: 11900-000-00-00-00000

Budget Preparation

Agency Request Budget

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	FF	AF	
Total Salary											-	-	355,164	-	355,164
Total OPE											-	-	182,052	-	182,052
Total Personal Services											-	-	537,216	-	537,216

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PICS100 - Position Budget Report

Tax Practitioners, State Board of

2021-23 Biennium

Cross Reference Number: 11900-001-01-00-00000

Budget Preparation

Agency Request Budget

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE						
											GF	LF	FF	AF			
0000001	MEAH Z7004 HF	PRINCIPAL EXECUTIVE/MANAGER C	28X	PF	1	1.00	24	10	8480	SAL	-	203,520	-	203,520	-	203,520	
										OPE	-	88,768	-	88,768	-	88,768	
0000003	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PP	1	0.50	12	2	3146	SAL	-	37,752	-	37,752	-	37,752	
										OPE	-	28,523	-	28,523	-	28,523	
0000004	UA C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	3	4308	SAL	-	103,392	-	103,392	-	103,392	
										OPE	-	63,956	-	63,956	-	63,956	
0000010	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	1,500	-	1,500	-	1,500	
										OPE	-	115	-	115	-	115	
0000011	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	1,500	-	1,500	-	1,500	
										OPE	-	115	-	115	-	115	
0000012	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	1,500	-	1,500	-	1,500	
										OPE	-	115	-	115	-	115	
0000013	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	1,500	-	1,500	-	1,500	
										OPE	-	115	-	115	-	115	
0000014	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	1,500	-	1,500	-	1,500	
										OPE	-	115	-	115	-	115	
0000015	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	1,500	-	1,500	-	1,500	
										OPE	-	115	-	115	-	115	
0000016	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	1,500	-	1,500	-	1,500	
										OPE	-	115	-	115	-	115	
Total Salary											-	-	355,164	-	355,164	-	355,164
Total OPE											-	-	182,052	-	182,052	-	182,052
Total Personal Services											-	-	537,216	-	537,216	-	537,216

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PICS116 - Net Package Fiscal Impact Report

2021-23 Biennium

Current Service Level

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
No records for the phase: CSL														
				General Funds						0	0	0	0	0
				Lottery Funds						0	0	0	0	0
				Other Funds						0	0	0	0	0
				Federal Funds						0	0	0	0	0
				Total Funds						0	0	0	0	0.00

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PICS116 - Net Package Fiscal Impact Report

2021-23 Biennium

Agency Request Budget

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
No records for the phase: ARB														
				General Funds						0	0	0	0	0
				Lottery Funds						0	0	0	0	0
				Other Funds						0	0	0	0	0
				Federal Funds						0	0	0	0	0
				Total Funds						0	0	0	0	0.00

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2021-23 Biennium

Budget Preparation

Position Number	Auth No	Workday Id	Employee Name	Classification	Pkg No	Sal Rng	Pos Type	Step	Pos Cnt	FTE	General Fund	Lottery Fund	Other	Federal Fund	
0000001	000718720	0039761	Moyes, Howard A	MEAH Z7004 HP	0	28X	PF	10	1	1.00	-	-	292,288	-	
0000003	000718730	0065187		UA C0107 AP	0	17	PP	2	1	0.50	-	-	66,275	-	
0000004	000718750	0030118	Kardokus, Laura Michelle	UA C0860 AP	0	23	PF	3	1	1.00	-	-	167,348	-	
Total:										3	2.50	-	-	\$525,911	-

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