2027-29
AR Budget

STATE OF OREGON
THE UNION
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OBTP OREGON BOARD OF TAX PRACTITIONERS

Oregon State Board of Tax Practitioners

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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	200 Hawthorne Ave. Suite D450, Salem, OR 97301
AGENCY NAME	**AGENCY ADDRESS**
	Corina Drake-Minior, 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.

107BF01

Legislative Action

Agency Number - Agency Name

Agency Contact:	Laura Ayars
Date Submitted:	July 31, 2026
CFO Analyst:	Adison Rowe

Session/Eboard	Month (Eboard only)	Year	Bill Number	Short Description of Action Taken
Session		2025	HB5540	Agency's Main Budget Bill
Session		2025	HB5006	End of Session Bill Adjustment
Session		2027	HB5204	Short Session Bill Adjustment for AG costs and Sal Pot

Agency Summary

AGENCY SUMMARY

Agency Summary Narrative

The Board of Tax Practitioners is a consumer protection licensing board overseeing individuals and businesses who regulate personal income tax returns for others for a fee. As of July 2026 the Board had around 3,630 Individual licensees, 100 Registrants and more than 1,000 registered Businesses and Branches.

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.

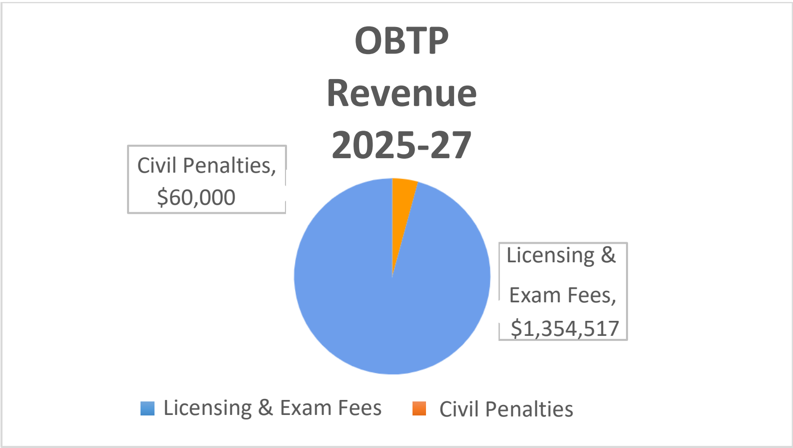
The Tax Board has two full-time employees. Staff include an Executive Director (PEM-D), and a Licensing Specialist/Administrative Specialist (AS1).

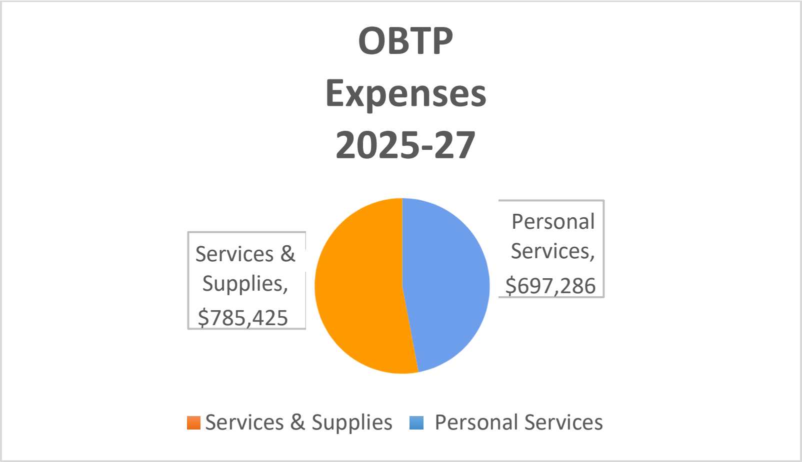
The Tax Board issues two levels of individual licenses: Licensed Tax Preparers (LTP) and Licensed Tax Consultants (LTC). Preparer level licensees are the entry level level practitioners and must work under supervision of an LTC, REA, CPA, PA or an Attorney . Tax Consultants generally have at least two 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

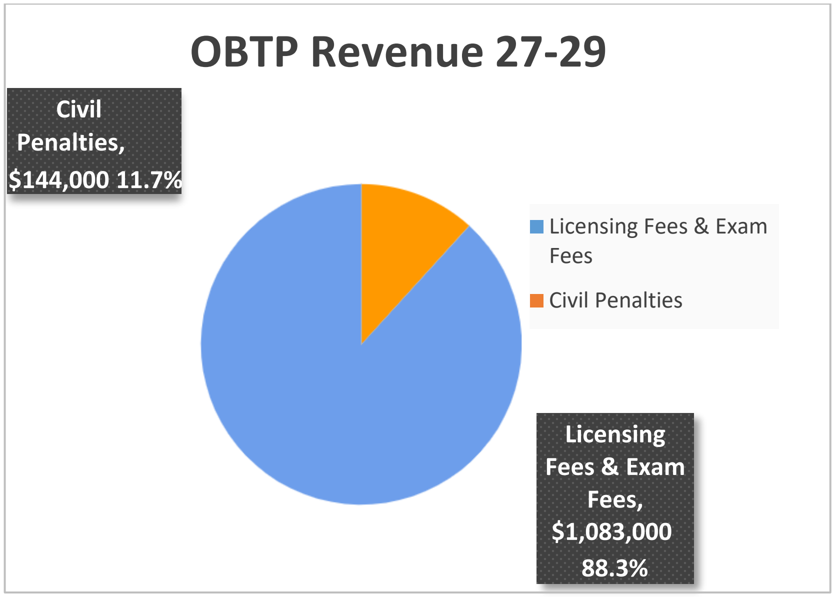
The Tax Board issues two levels of individual registrations: Registered Tax Aides (RTA) and Registered Enrolled Agents (REA). Registered Tax Aides can assist in basic tax preparation but are in training under their supervisor who can be an LTC, REA, CPA, PA or an Attorney. Registered Enrolled Agents are licensed through the Internal Revenue Service (IRS). To register with the Board these applicants need to submit a copy of their EA license. Registered Enrolled Agents are exempt from Board exam, continuing education hours and the need to hire only licensed or registered personnel.

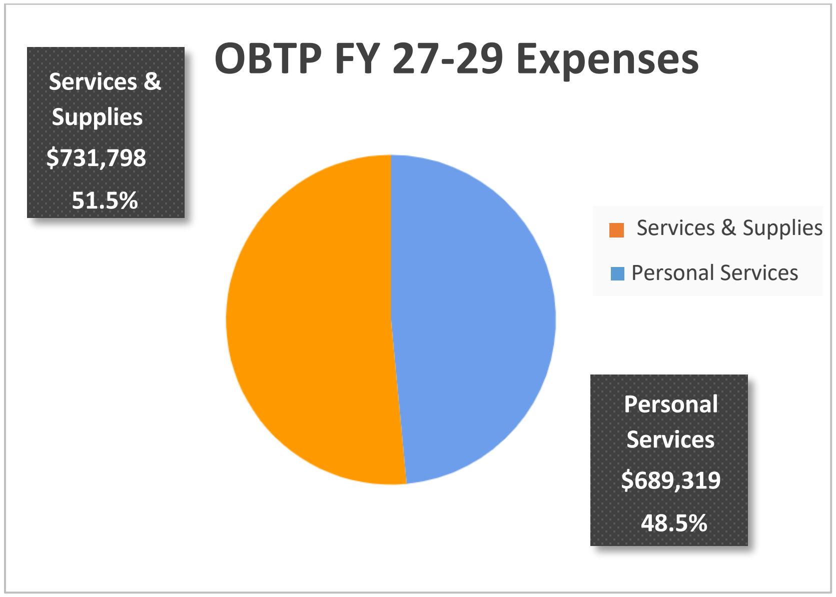
There are approximately 1,550 Licensed Tax Preparers, 2,030 Licensed Tax Consultants, 50 Registered Tax Aides, 250 Registered Enrolled Agents, 900 Businesses and 190 Branch Offices registered in Oregon.

Budget Summary Graphics









AGENCY SUMMARY

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 and registrants; 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 standards for competency and ethical conduct set forth by Oregon Statutes and Rules. 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, establish the standards and procedures that the Tax Board follows in carrying out its statutory responsibilities. These rules deal with all aspects of regulation, including business practices and licensee/registrant conduct.

2027-29 Two-Year Agency Plan

Agency Programs

The State Board of Tax Practitioners is funded entirely by Other Funds derived from 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 2.0 FTEs to accomplish its mission. Staff include a full-time Licensing Specialist /Administrative Assistant (AS1) and a full-time Executive Director (PEM-D). Seven volunteer Board Members (6 professional positions, one public member) who provide oversight and direction. On occasion, the Board enlists the service of licensees as volunteers or contracts with other professional service providers for specific tasks (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 registration to determine whether candidates meet the statutory qualifications, including competency, and past compliance with federal and state laws. When all criteria are met, a license or registration is issued permitting the individual to prepare, advise or assist in the preparation of personal income tax returns for a fee. The only program not able to preparer or advise on returns for a fee is the Registered Tax Aides they are only permitted to assist in preparation under supervision. These programs are mandated by Oregon Revised Statutes 673.605 through 673.740. Funding for this program is derived entirely by Other Funds generated by license fees and business registrations.

Customers of this program are consumers seeking licensure or registration. Licensees and Registrants work with the Board to maintain their 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 4,150 Individual licensees, 300 Registrants and more than 1,000 registered Businesses and Branches.

The Board has two levels of licensure:

The first level is a Licensed Tax Preparer. Approximately 1,550 preparer licenses are issued or renewed every year. A preparer is the lower level of licensure which demonstrates 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 LTC, REA, CPA, PA or an attorney.

The second level is a Licensed Tax Consultant. There are approximately 2,300 Licensed Tax Consultants. These licensees have demonstrated a higher level of knowledge in tax preparation by passing an advanced examination covering federal and state tax la. 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 Board also has two types of Registration:

The first level is a Registered Tax Aide. Currently there are about 50 Registered Tax Aides. This program began in 2025 but the formal courses will not be released until the end of this year, 2026. This will be the first year for RTA's to renew their license. The Board will continue to monitor these numbers to note whether their is progress or a decline. This registration is more akin to an apprenticeship program with RTA's learning on the job. Registered Tax Aides must work under the supervision of a LTC, REA, CPA, PA or an attorney.

The second level is a Registered Enrolled Agent. There are approximately 250 Registered Enrolled Agents. Registered Enrolled Agents are licensed through the Internal Revenue Service (IRS) and take their Federal Exams with the IRS. If Enrolled Agents wish to work on Oregon personal income tax returns for a fee then they would register with the Board. This is the first year that this Registration type has been offered. To register these applicants would submit a copy of their EA license card. This level of registration 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. Registered Enrolled Agents are also authorized to supervise anyone who is either licensed, registered or they can hire unlicensed and unregistered personnel as long as they are reviewing and signing off on the tax returns.

The last function of the Credential Issuance program is Business and Branch Registry. Businesses or Branches offering personal income tax preparation services must register with the Board. There are approximately 900 registered businesses and 190 registered branch offices. Each business or branch 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 1,000 credentialing examinations each biennium.

The Board’s stringent continuing education requirement ensures that all licensees maintain 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 per year. Continuing education is audited by the Board for compliance.

The Board also requires continuing education for Registered Tax Aides. This helps to ensures that the RTA is learning and maintain their understanding and awareness of current tax laws and practices. As a condition of renewal, each RTA must attest to at least 30 hours of acceptable continuing education per year except on their 5th renewal when the program model would restart. Continuing education is audited by the Board for compliance.

No continuing education is required for Registered Enrolled Agents.

This program also approves organizations seeking to offer either a 40-hour or 80-hour tax course. The passage of which is required prior to registration as a Tax Aide or licensure as a Tax Preparer.

Registered Tax Aides must complete a 40-hour course and final exam (with a passing score of 75% or higher) which is provided by their employer, instructor or school. Alternatively applicants may use college credits if they are in the appropriate field of study and amount to the 40-hour course. Upon completion of their course applicants will receive a certificate from their provider, this is to be submitted to the Board to register as a Registered Tax Aide.

Preparers will first need to complete an 80-hour tax course and final through their instructor or school. Alternatively applicants may use college credits if they are in the appropriate field of study and amount to the 80-hour course. Applicants will submit their certificate or official transcript to apply to take the Preparers Exam. Applicants must then pass a state-administered exam that covers state and federal tax laws, policies and forms with a score of 75% or higher.

Consultants will have to submit 15 hours of Continuing Education completed in the year applying and 1,100 hours of relevant work experience gained within a minimum of 2 years to a maximum of 5 years at the preparer level, to qualify to take the advanced state-administered examination. Applicants must then pass the state-administered exam that covers state and federal tax laws, policies and forms with a score of 75% or higher.

Registered Enrolled Agents are not required to complete a state-administered exam since they have taken their federal exam through the IRS.

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.

Registered Tax Aides are to be supervised at all times and the program is akin to an apprenticeship program providing RTA's with basic knowledge while learning on the job.

IRS examinations ensure that Registered Enrolled Agents have the 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/registered or unlicensed/unregistered personnel.

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 including investigation, responding to complainants, working with respondents, and delivering investigatory materials to the Board. 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, which 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 Government Accountability Office (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 unannounced compliance 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 Boards 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.

Environmental Factors

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

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. 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 2025, the average age of Licensed Tax Consultants was 64 and the average age of Licensed Tax Preparers was 52. The total number of active licensees was already decreasing steadily since 2011 but, COVID-19 appears to have had a significant impact on the number of active licensees between 2020 and 2022. The Board lost roughly 15 percent of its licensees during the pandemic. However, since 2023 the active number of licensees has been rising.

The aging trend of the Board's license base is not unique to tax practitioners. In a June 23, 2022 article in Accounting Today states that the number of exams taken by prospective CPA's decreased 18% since 2020. In the same article, the American Institute of Certified Public Accountants estimates that 75% of its members are at retirement age.

Tax Preparation Software & Tax Fraud

The IRS estimates 6 million Americans prepared their own tax returns in 2024. 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 practitioners in Oregon are required to be licensed or registered, 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 practitionier 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-adusted 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.

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.

Initiatives & Accomplishments

Between January 1, 2023 and June 30, 2024,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 90 percent,and realigning job duties.

The Board successfully implemented a new licensing database in 2016 for a total cost of only $6,000 up front and and a monthly fee of $1,500. 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. Since the beginning of FY2023-25, the Board has collected more than $135,000 in civil penalty payments.

Due to the steady decline in licenses and increasing costs due to inflation and other factors, the Board increased its licensing fees in April 2022. The Board had not increased fees since 2008. Despite this fee increase, a continually declining licensee base with ever increasing expenses has made it difficult for the Board to maintain a balanced budget. The Board has seen an increase in its licensee base in the last three years and will continue to monitor the licensing numbers moving forward.

The board assisted in creating the Registered Tax Aide program or HB2338. The Board worked with licensees, associations and members of the public to create a lower level program akin to an apprenticeship program allowing for the applicant to work under a mentor and learn on the job prior to taking the Preparers Exam which is a 4 hour exam with 163 questions. This program was created in hopes of aiding in the boards pipeline to licensure or registration as well as bringing in a new demographic.

Strategic Plan

Agency Updates and Progress

• The Board created a new licensee program through legislature, with the passing of HB 2338. This program will bring in a more diverse base of candidates because it allows interested participants to enter the program without the requirement of an 80-Hour course or College credits and a Board exam. These applicants are akin to an apprenticeship program and will be learning hands on from their supervisors.

• The Board held a Rule Making and updated the remote rule requirements which now allow for more remote time (it moved from 50% in person to 25% in person supervision, the rest can be covered remotely). This should assist disabled candidates and caregivers in applying or staying in this industry.

• All staff and Board Members have reviewed and understand the content and purpose of the (DEI & AA) Plan.

Values

- Public Trust: To protect the public by ensuring our licensed personnel are competent and ethical by abiding to the statutes and rules.
- Diversity, Equity and Inclusion: To promote diversity, equity and inclusion within our licensee base.
- Flexibility: To facilitate a more inclusive approach by allowing remote work and out-of-state licensure for Tax Practitioners.
- Confidentiality: Protect the privacy and security of data entrusted to us.
- Transparency: Operate openly and honestly to maintain public trust and confidence.

Goals and Objectives

- Increase overall license enrollment by 5% by June 30, 2027, considering the needs of the aging workforce.
- Continue working with with VITA, Cash-Oregon and other volunteer associations partnering with them to streamline a process for volunteers if they want to become licensed or registered.
- Streamline the licensing process for out-of-state applicants while ensuring compliance with state regulations and consumer protection standards.
- By the end of 2027, perform an assessment of our mission critical software which will include business need, long-term viability and risk.

Strategies And Initiatives

- Partner with community organizations and educational institutions to promote tax preparer training programs and outreach initiatives targeting underrepresented populations.
- Offer flexible training options, such as online courses and virtual workshops, to accommodate an intergenerational workforce with differing needs.
- Work with DOR and IRS to create a streamlined process for clients calling in regarding licensure or registration with the Board.
- Acknowledge the experience of out-of-state practitioners and streamline their path to licensure.

GOALS

Goal 1: EXCEPTIONAL SERVICE - Strive to continuously enhance our customers' experience.
1.Evaluate customer and licensee needs and implement solutions to equitably meet those needs.
2.Champion a culture to achieve a positive customer experience.
3.Educate our customers and licensees on using the website and locating information to help improve their experience.

Goal 2: EFFECTIVE COMPLIANCE - Fairly administer the law to ensure practitioners and businesses are properly licensed.
1. Identify noncompliant practitioners and businesses and work to bring them into compliance while also bring awareness.
2. Improve data, information and knowledge sharing with the tax community and government partners.
3. Improve timeliness in compliance programs.

Goal 3: STRONG ORGANIZATION - Value, challenge, empower and invest in employees to be experts in their field and achieve their full potential.
1. Continue to cultivate and enhance employee engagement and interests by engaging, challenging and empowering them.
2. Work to increase employee job satisfaction by continuing to enhance culture, focus on diversity, equity and inclusion while celebrating employee achievements.
3. Support and value input and ideas from everyone in the organization.

Goal 4: OPERATIONAL EXCELLENCE - Optimize our processes, products, services and resources to better serve our customers and licensees.
1.Continue to monitor the boards budget while looking for opportunities to implement new processes.
2. Validate and utilize data, as authorized, to make decisions and improve business operations.
3. Modernize our database and online presence to support and improve business and administrative activities.
4. Standardize and modernize our hardware and software to optimize operations.
5. Mitigate emerging and evolving threats to manage risks and protect customer privacy and security.
6. Continue to advance equity by working with licensees to identify our under-served communities. Working to make sure that these communities have access to qualified tax proffesionals.

MEASURING SUCCESS: HOW WE WILL MONITOR THE PLANS SUCCESS
How the Board will monitor, measure and report to the public the success of the plan put forth.
1. The Board will continue to monitor it's licensing numbers and look to see if those numbers have increase once remote rules and a more streamlined out of state process is implemented.
2. Run an annual questionnaire to collect data on what the current licensee base looks like and if there are any changes upon implementation.
3. Track the boards progress and accountability through this same survey by asking our licensees to rate the Boards progress and staff.
4. Create a committee comprised of licensees to evaluate the Boards plan moving forward.

Criteria for 2027-29 Budget Development

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

The Board's FY 2027-29 objectives include:

- Making a substantial contribution to the tax compliance of Oregon citizens through competent income tax practitioners.
- Implementing improved licensing exams.
- 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.

The Board has worked to create a more cost efficient program over the years by taking actions such as, moving out of a lease space to a more affordable sublease agreement with the Board of Accountancy, creating less mailings by remotely sending most board communications including licenser and moving to board meetings only being held in person once a year.

The Boards ending balance in FY 23-25 was $1,064,816 and the ending balance we are projecting for FY 25-27 based on current service levels is $1,112,536.

After close monitoring of the Boards licensing and exam numbers the Board has seen a rise in licensees for the past 4 years. Increased numbers started in 2023 although the increase was not substantial. In 2024, the Board saw the numbers increase again and this time the increase was substantial in excess of 300 plus licenses. The Board saw this number increase again in 2025 again in excess of 300 plus licenses. For this years numbers the Board saw another increase, slightly less then years prior but still around 200 licenses.

Although more and more taxpayers are choosing to use off-the-shelf tax software to prepare their personal income tax returns, the demand for professional tax preparers remains very strong. Many of the Board's licensed tax consultants report that they have more business than they can handle, and a large number have to turn away new clients because they don't have the capacity to handle the additional workload.

Another factor that has a significant impact on the Board's budget is the cost for state services, such as human resources, financial services, information technology, and liability insurance. As a small Board any significant increase in these costs has a disproportionate impact on the Board's budget.

REIS Statement - Agency Questions

Policy Statement

Executive leadership: Please answer the following questions regarding your agency's strategic mission, goals and programs. To fill out this worksheet, download a copy and type your answers under each question.

1) Who is completing this agency REIS? Laura Ayars

2) Does your agency have a DEIB practitioner? (Yes or No) No

a. If yes, describe how you collaborated with them on this REIS.

b. If you did not collaborate with them, why not?

3) How do the agency's mission, goals and programs impact racial equity?

Consumer protection reduces disproportionate harm. Many communities of color are more likely to experience financial vulnerability and predatory tax preparation practices. A mission focused on competence and ethics helps prevent exploitation and ensures fair treatment across racial groups.

Ethical standards reduce biased or discriminatory practices. By requiring practitioners to meet uniform professional standards, the agency reduces the likelihood that racial bias influences tax preparation, advice, or representation.

Equitable access to services. The Board's goals include improving website accessibility, educating customers, and streamlining licensing processes to equitably meet practitioner and consumer needs. Increased accessibility reduces barriers that disproportionately affect communities, including language, digital access, and bureaucratic complexity.

4) What barriers exist in your agency's mission, goals, and programs that could hinder the advancement of racial equity?

The board faces several barriers hindering advancement of racial equity. Some of those barriers are the amount of workload vs. the amount of FTE, the expense of updating systems on a Board with a small budget, and a new program that was recently created exempts individuals from licensure.

5) What opportunities exist in your agency's mission, goals, and programs that could help advance racial equity?

- Looking for ways to identify racial disparities in licensing and registrant pathway.
- Look to understand who is entering the profession and who is not.
- Target supports to underrepresented groups.
- Review policies for unintended racial impacts.
- Ensure disciplinary processes are equitable and unbiased.
- Increase representation of diverse practitioners.

6) How is community voice included in your assessments of progress, equity, and racial disparities?

The Board is open to receiving and including feedback from the community, licenses and registrants in assessments of racial equity and or disparities.

7) Describe any racial disparities or trends you are noticing across your agency, programs, and data.

Currently there are no racial disparities identified but the Board is concerned about the new program creating impacts.

REIS Statement - Program Questions

Policy Statement

Choose one program to review. We ask that Program Managers responsible for the program answer the questions below. To fill out this worksheet, download a copy of this worksheet and type your answers under each question.

Program Overview

1) Please describe the program. Licensing and Registration of persons wishing to work on Oregon personal income tax returns for a fee.

Consultation

2) Who is completing this REIS? Laura Ayars.

3) Who is responsible for tracking equity outcomes? What method(s) are they using to track outcomes? Laura Ayars. The Board has sent out surveys to collect information on racial equity and for tracking.

4) Does your agency have a DEIB practitioner (Yes or no)? No

   a. If yes, describe how you collaborated with them on this REIS.

   b. If they were not involved in the development of this REIS, please explain why. Describe what you did instead to incorporate equity expertise and community input (e.g. listening sessions, advisory review, analysis of existing community feedback, partnering with trusted community partners, etc.)

5) Did you collaborate with your agency's data analysts, community engagement managers, outreach managers, and/or others that regularly interact with underserved and marginalized communities on this REIS? (Yes, no, or not applicable) N/A

   a. If yes, describe how you collaborated with them on this REIS.

   b. If they were not involved in the development of this REIS, please explain why. Describe what you did instead to incorporate equity expertise and community input (e.g. listening sessions, advisory review, analysis of existing community feedback, partnering with trusted community partners, etc.)

Community Engagement and Data

6) Identify the specific racial groups and communities that may be impacted by this program, both directly and indirectly. In your answer, include responses to the following questions:

   a. How did you identify these impacted groups? It is very difficult to identify impacted groups because most impacted groups don't report. The Board learns about these unlicensed or fraudulent practitioners through informal reporting from licensees or registrants who ultimately end up working with those who have been impacted by either fraudulent or unlicensed personnel. We have primarily seen this trend happening in Hispanic or Latino communities. I have been informed that many of the people in these affected communities are afraid to report to the Board for many reasons but the most reported is fear of retaliation.

   b. What data are you using to validate your assessment? If possible, use outreach and engagement feedback to gather information and insight. The data the Board is using to come to this conclusion is currently informal and anecdotal. The Board does not have a mechanism to validate these assessments currently.

c. If possible, disaggregate the data by race, ethnicity, geography, income level, and other relevant characteristics. If disaggregated data is not available, please describe why. Most information the Board receives is confidential and disclosing race and ethnicity is optional.

d. How are communities impacted by this program? What are the disproportionate impacts? Be specific. The impacts I see are positive because the Board assists those who used a fraudulent or unlicensed tax provider.

7) How did you ensure multiple perspectives were part of decision-making processes for this program? In your answer, include responses to the following questions:

a. Identify how you have or are planning to engage multiple perspectives and impacted groups to provide feedback on this program (e.g. program design, budget, policy decisions, etc.). Give specific examples. The Board of Tax is a one program Board but within our large program the Board does run smaller programs. Most of these programs were set up since the 1970's but the newer program that the Board helped to create the Registered Tax Aide program reached out to the Boards associations and Board Members to gain multiple perspectives during the creation of the program. After the program passed through legislation the Board followed all appropriate Rule Making allowing for multiple perspectives and voices to be heard.
b. If community engagement is not part of your approach, please explain why and what you did instead to incorporate community perspectives. In your response, describe: the decision-making process used to determine engagement was not feasible or appropriate, the specific barriers (beyond general time or capacity), and how you mitigated the risk of missing community input (e.g. using existing feedback, partnering with trusted organizations, review from advisory bodies, etc.) N/A see above.

Impacts and Accountability

8) If this program is not funded, please describe the following:

a. Which racial or ethnic communities would be most impacted. Since the Board helps anyone having an issue with their tax provider, I would say all communities would be impacted.
b. How disparities would likely persist or worsen. I believe disparities in price gouging and poor service would persist and worsen for all racial groups if this Board was not funded.

9) Who will be monitoring racial equity outcomes over time for this program? The Executive Director.

a. How will progress be reported? The Board is still looking for a way to measure progress.

b. How will leadership be informed of equity impacts? The Executive Director will continue to work with leadership and the DEI and Affirmative Action teams if they learn of equity impacts.
c. How will the community be involved in monitoring outcomes? The Board is still looking for a way to involve the community more.

Diversity, Equity and Inclusion & Affirmative Action Plan

Policy Statement

The Oregon Board of Tax Practitioners will not tolerate discrimination or harassment based on age, color, marital status, mental or physical disability, national origin, race, religion, sex, sexual orientation, or any reason prohibited by state or federal statute. Nor shall the Board do business with any vendor/provider for the State of Oregon who discriminates or harasses in the above-described manner. All personnel actions of the Oregon State Board of Tax Practitioners, and all licensing actions and disciplinary actions concerning licensees, shall be administered according to this policy.

The Board adheres to established nondiscrimination and affirmative action precepts when screening, selecting and appointing Board members.

The Board of Tax Practitioners aggressively seeks to attract qualified applicants from diverse backgrounds including historically and currently underserved communities including women, and disabled persons. It actively facilitates their retention and advancement based on merit, ability, and potential.

All staff of the Oregon State Board of Tax Practitioners shall adhere to the Affirmative Action Policy and Plan and to the spirit and letter of equal employment opportunity laws, rules, regulations and affirmative action concepts. The application of this policy is the individual responsibility of the Executive Director and shall be evaluated on his/her performance in achieving this affirmative action policy as well as in other job performance criteria.

The Affirmative Action Plan is posted on the Board’s website and intranet; a hard copy is placed in our reception area. The Affirmative Action Policy Statement is posted on the bulletin board where all other required posters are located. Failure to meet our Affirmative Action standards will be subject to disciplinary actions.

All employees shall be advised of the procedure for lodging a discrimination/ harassment complaint, and all employees with concerns of any kind related to affirmative action shall be encouraged to bring them to the attention of the Executive Director.

It is further the policy of the Oregon State Board of Tax Practitioners to establish and maintain this program of DEI and affirmative action to provide for a method of eliminating any effects of past or present discrimination, intended or unintended, which may be indicated by analysis of present employment patterns, practices, or policies.

Duration of Plan

This revision of the Board's DEI/Affirmative Action Plan has been in effect since May 30, 2026 and shall be evaluated annually or as needed when state or federal changes occur.

Agency Diversity and Inclusion Statement

This policy applies to all Board of Tax Practitioners employees, volunteers, proctors, constituents, and Board Members. This policy applies to all matters related to hiring, firing, transfer, promotion, benefits, compensation, and other terms and conditions of employment, as well as delivery of the Board of Tax Practitioners services.

Agency Updates and Progress

- The Board created a new licensee program through legislature, with the passing of HB 2338. This program will bring in a more diverse base of candidates because it allows interested participants to enter the program without the requirement of an 80-Hour course or College credits and a Board exam. These applicants are akin to an apprenticeship program and will be learning hands on from their supervisors.
- The Board held a Rule Making and updated the remote rule requirements which now allow for more remote time (it moved from 50% in person to 25% in person supervision, the rest can be covered remotely). This should assist disabled candidates and caregivers in applying or staying in this industry.
- Continue collaborating with volunteer groups, checking in quarterly in Oregon (CASH Oregon & VITA) to help bring qualified candidates across.
- All staff and Board Members have reviewed and understand the content and purpose of the (DEI & AA) Plan.

Agency Goals for the Current Biennium

- Working on creating a panel to review the Boards plans.
- Attend trainings for DEI and Affirmative Action - agency personnel, Board Members and DEI/AA Panel.
- Work toward building a diverse and culturally competent agency and community. Items set in place if the agency grows - stepping stones to build that.
- Seeking to become an employer of choice for qualified minority and disabled candidates.
- The (ED) will report progress toward goals to the Board as a discussion item in general session annually.
- Identify potential barriers through collaboration and work to develop strategies and objectives for addressing barriers.
- Actively engage in outreach efforts to recruit qualified persons from diverse backgrounds and underrepresented classes by working more directly with Department of Revenue.

Next Biennium Goals and Action Items

- Continue to work with the (DEI/Affirmative Action) Panel to review progress and set new goals.
- Continue working with programs like Vita and CASH Oregon for outreach.
- Work to implement DEI & Affirmative Action trainings as well as attending them.
- Continue to work towards building a diverse and culturally competent agency and community. Creating stepping stones to set that up if there is Board growth.
- Continue to ensure all staff and Board Members understand the content and purpose of the (DEI & AA) plan.
- Continue providing an annual progress report on our goals and achievements in regard to our (DEI & AA) Plan.
- Work on exams and courses to be able to provide both in more languages.

Key Partners

The Board is working with both its associations, Board members and licensees/registrants to create a DEI/Affirmative Action Plan panel. The Board is also working with Oregon volunteer groups that work on tax returns (CASH Oregon & VITA) and the ED has attended their recruitment events to let them know opportunities that are available to them. We are also working closely with the DEI and Affirmative Action teams as well as other Executive Directors.

Training, Education and Development Plan

Employees

New Oregon Board of Tax Practitioners employees are required to read and discuss the agency DEI and Affirmative Action Policy, ask questions and clearly understand the policies. They will receive trainings on complaint procedures and on the practical application of the policies in the workplace. The Oregon Board of Tax Practitioners has a policy manual that clearly identifies its Affirmative Action Policy.

All recruitment announcements and advertisements for the Oregon Board of Tax Practitioners contain the statement, "The Oregon Board of Tax Practitioners is an Equal Opportunity, Affirmative Action employer. Minorities, women and persons with disabilities are encouraged to apply."

Given the small size of the Board, all staff receives cross training in critical job duties. Staff is encouraged to take work related training classes. Since advancement opportunities within the Board are rare staff is encouraged to seek promotional opportunities outside the agency.

Staff receives quarterly Employee Performance Evaluations.

Volunteers

Every Oregon Board of Tax Practitioner volunteer receives the DEI/Affirmative Action Policy and training on complaint procedures each year. Volunteers work closely with staff and learn about workplace expectations, agencies goals and mission, and forms of appropriate conduct expected while interacting with licensees and consumers.

Contract/Vendors

The Oregon Board of Tax Practitioners uses contract service providers to administer exams through a company named PSI Exams. PSI can provide our exams nationwide, in all 50 states. The service providers are accountable through the Department of Higher Education's DEI/Affirmative Action Plan. The Oregon Board of Tax Practitioners uses vendors for supplies and services. The Board does not currently provide DEI/Affirmative Action training to vendors who do not directly interact with the public.

Roles for Implementation

Executive Director

Foster to employees the importance of a diverse, discrimination and harassment free workplace. Participate in cultural diversity trainings, orientations, and be an example of cultural sensitivity. Annually evaluate the DEI and affirmative action and work environment progress. Maintain all records of the agency's affirmative action plan and make them available to all employees and Board Members.

Staff

Board Staff will work to foster the importance of diversity and nondiscrimination with our clients. Participate in cultural diversity trainings, orientations, and be an example of cultural sensitivity. They will give input for the annual review of the Board's progress on their DEI/Affirmative Action Plan.

Board Members

Review the DEI and Affirmative Action Plan annually and support the efforts and goals of the Board.

Steps Required To Complete Development Of This Plan

- Work to create a DEI/Affirmative Action Committee consisting of Board Members, Licensees and Volunteers.
- Gain assistance from other similar Boards/entities in getting the word out to varying groups (for example:Workforce Oregon and Colleges.) relying that becoming a tax practitioner is a career option for everyone.
- Attend DEI and Affirmative Action trainings as well as begin to create internal trainings for staff, Board Members, Volunteers, 80-hour course providers and Key partners.
- Work to gather data in areas throughout Oregon to find out if the knowledge regarding tax returns and becoming a tax professional is reaching everyone and what languages would be beneficial to add to reach more people.
- From this data the Board will work on state exams and courses to be able to provide both in more languages. The Board has already implemented the Preparers exam in Spanish.

Barriers/Challenges Impacting Development Of This Plan

- The main barrier the Board has is that we are a Board of two FTE's without a spare budget to work with to implement many of the changes the Board would like.
- Implementation of new languages may cost quite a bit and the Board may not be able to afford the changes needed.
- The Board would like to gather more data and spread the word regarding tax practitioners being a good job pathway but with limited staff, resources and money this becomes more challenging.

Key Strategies And Focus Areas

The key strategies and focus for Board of Tax Practitioners are to address how we can become more available and known to the community. To inform the public that filing their taxes is important as well as making the public aware that the Board's main priority is to assist those who have had trouble with a tax professional. Getting the word out that becoming a tax professional is a job path for everyone. The Board of Tax looks to be as inclusive as possible by allowing more remote supervision, an apprenticeship program going forward and working closely with Oregon's volunteer groups creating flow through. As well as educating all staff, Board Members, educators and key partners on the Board's goals surrounding DEI and Affirmative Action.

Timelines

The majority of this will be an ongoing daily, weekly, monthly and yearly review and action plan the Board does have a timeline for the following action items.

- Currently working on outreach to gain assistance from other Boards to help get the word out to colleges and other agencies. I believe that several partnerships will have been created by the close of 2027.
- Implementation of more languages in our exams and classes. This one will be a more ongoing processes depending on desirability, what languages and how much money it would take for implementation.
- We will continue to gather data annually. This allows the board to track data and progress.

State-Owned Buildings and Infrastructure

The Board of Tax Practitioners is not in a State-Owned Building. The Board is currently subleasing from the Oregon Board of Accountancy located at 200 Hawthorne Ave. NE, Suite D450, Salem, OR 97301.

The current replacement value for the Boards equipment in the Hawthorne location as well as in the home offices are around $10,000 total. This includes laptops, docking stations, monitors, scanners, printers, label makers, desks and chairs.

IT Strategic Plan

The Board of Tax Practitioners has no separate IT Strategic Plan due to the small size of the agency and associated minor nature of its potential IT projects. Board staff are always looking into new technology options that could benefit the Board and our applicants. We currently use BES Technologies for our database and are beginning to explore other resources. The Board has added a YouTube Channel last year and posts all of its public board meetings there. Our goal is to create the most streamlined and effective process possible for candidates to gain information, apply for exams, apply for licensure and renew their licenses

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 more transactions over the Internet within the next biennium.

IT Project Prioritization Matrix

The Board of Tax Practitioners has no IT investments of $1,000,000 or greater.

Summary of 2027-29 Biennium Budget

Tax Practitioners, State Board of | **Agency Request Budget**
Tax Practitioners, State Board of | **Cross Reference Number: 11900-000-00-00-00000**
2027-29 Biennium

Description	*Positions*	*Full-Time Equivalent (FTE)*	*ALL FUNDS*	*General Fund*	*Lottery Funds*	*Other Funds*	*Federal Funds*	*Nonlimited Other Funds*	*Nonlimited Federal Funds*
2025-27 Leg Adopted Budget	2	2.00	1,362,887	-	-	1,362,887	-	-	-
2025-27 Emergency Boards	-	-	119,824	-	-	119,824	-	-	-
2025-27 Leg Approved Budget	**2**	**2.00**	**1,482,711**	**-**	**-**	**1,482,711**	**-**	**-**	**-**
2027-29 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	(8,593)	-	-	(8,593)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2027-29 Base Budget	**2**	**2.00**	**1,474,118**	**-**	**-**	**1,474,118**	**-**	**-**	**-**
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	626	-	-	626	-	-	-
Subtotal	**-**	**-**	**626**	**-**	**-**	**626**	**-**	**-**	**-**
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(100,000)	-	-	(100,000)	-	-	-
Subtotal	**-**	**-**	**(100,000)**	**-**	**-**	**(100,000)**	**-**	**-**	**-**
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	45,533	-	-	45,533	-	-	-
State Gov''t & Services Charges Increase/(Decrease)			840	-	-	840	-	-	-
Subtotal	**-**	**-**	**46,373**	**-**	**-**	**46,373**	**-**	**-**	**-**

Tax Practitioners, State Board of
Tax Practitioners, State Board of
2027-29 Biennium

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

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2027-29 Current Service Level	**2**	**2.00**	**1,421,117**	**-**	**-**	**1,421,117**	**-**	**-**	**-**

Summary of 2027-29 Biennium Budget

Tax Practitioners, State Board of | **Agency Request Budget**
Tax Practitioners, State Board of | **Cross Reference Number: 11900-000-00-00-00000**
2027-29 Biennium

Description	*Positions*	*Full-Time Equivalent (FTE)*	*ALL FUNDS*	*General Fund*	*Lottery Funds*	*Other Funds*	*Federal Funds*	*Nonlimited Other Funds*	*Nonlimited Federal Funds*
Subtotal: 2027-29 Current Service Level	**2**	**2.00**	**1,421,117**	**-**	**-**	**1,421,117**	**-**	**-**	**-**
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2027-29 Current Service Level	**2**	**2.00**	**1,421,117**	**-**	**-**	**1,421,117**	**-**	**-**	**-**
080 - E-Boards									
081 - June 2026 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total 2027-29 Agency Request Budget	**2**	**2.00**	**1,421,117**	**-**	**-**	**1,421,117**	**-**	**-**	**-**
Percentage Change From 2025-27 Leg Approved Budget	-	-	-4.15%	-	-	-4.15%	-	-	-
Percentage Change From 2027-29 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2027-29 Biennium Budget

Tax Practitioners, State Board of
Tax Practitioners, State Board of
2027-29 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*
2025-27 Leg Adopted Budget	2	2.00	1,362,887	-	-	1,362,887	-	-	-
2025-27 Emergency Boards	-	-	119,824	-	-	119,824	-	-	-
2025-27 Leg Approved Budget	**2**	**2.00**	**1,482,711**	**-**	**-**	**1,482,711**	**-**	**-**	**-**
2027-29 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	(8,593)	-	-	(8,593)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2027-29 Base Budget	**2**	**2.00**	**1,474,118**	**-**	**-**	**1,474,118**	**-**	**-**	**-**
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	626	-	-	626	-	-	-
Subtotal	**-**	**-**	**626**	**-**	**-**	**626**	**-**	**-**	**-**
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(100,000)	-	-	(100,000)	-	-	-
Subtotal	**-**	**-**	**(100,000)**	**-**	**-**	**(100,000)**	**-**	**-**	**-**
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	45,533	-	-	45,533	-	-	-
State Gov"t & Services Charges Increase/(Decrease)			840	-	-	840	-	-	-
Subtotal	**-**	**-**	**46,373**	**-**	**-**	**46,373**	**-**	**-**	**-**

Tax Practitioners, State Board of
Tax Practitioners, State Board of
2027-29 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*
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2027-29 Current Service Level	**2**	**2.00**	**1,421,117**	**-**	**-**	**1,421,117**	**-**	**-**	**-**

Tax Practitioners, State Board of
Tax Practitioners, State Board of
2027-29 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: 2027-29 Current Service Level	**2**	**2.00**	**1,421,117**	**-**	**-**	**1,421,117**	**-**	**-**	**-**
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2027-29 Current Service Level	**2**	**2.00**	**1,421,117**	**-**	**-**	**1,421,117**	**-**	**-**	**-**
080 - E-Boards									
081 - June 2026 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total 2027-29 Agency Request Budget	**2**	**2.00**	**1,421,117**	**-**	**-**	**1,421,117**	**-**	**-**	**-**
Percentage Change From 2025-27 Leg Approved Budget	-	-	-4.15%	-	-	-4.15%	-	-	-
Percentage Change From 2027-29 Current Service Level	-	-	-	-	-	-	-	-	-

Program Prioritization for 2027-29

Agency Name: State Board of Tax Practitioners

2027-29 Biennium **Agency Number: 119000**

Program 1

Program/Division Priorities for 2027-29Biennium

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Priority (ranked with highest priority first)		**Agency Initials**	**Program or Activity Initials**	**Program Unit/Activity Description**	**Identify Key Performance Measure(s)**	**Primary Purpose Program-Activity Code**	**GF**	**LF**	**OF**	**NL-OF**	**FF**	**NL-FF**	**TOTAL FUNDS**	**Pos.**	**FTE**	**New or Enhanced Program (Y/N)**	**Included as Reduction Option (Y/N)**	**Legal Req. Code (C, D, FM, FO, S)**	**Legal Citation**
Agcy	**Prgm/ Div**																		
1		OBTP	AGENCY	Agency Operations	1	3			$ 1,421,117				$ 1,421,117	1	2.00	N	Y	S	ORS 673.605 to 673.740 and ORS 673.990
													$						
													$						
													$						
													$ -						
													$ -						
													$ -						
													$ -						
						-	-	$1,421,117	-	-	-	$ 1,421,117	3	2.00					

7. Primary Purpose Program/Activity Exists

1 Civil Justice
2 Community Development
3 Consumer Protection
4 Administrative Function
5 Criminal Justice
6 Economic Development
7 Education & Skill Development
8 Emergency Services
9 Environmental Protection
10 Public Health
11 Recreation, Heritage, or Cultural
12 Social Support

19. Legal Requirement Code

C Constitutional
D Debt Service
FM Federal - Mandatory
FO Federal - Optional (once you choose to participate, certain requiremen
S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

The Board of Tax Practitioners is required by Chapter 673, Oregon Revised Statutes, to ensure all tax practitioners and tax preparation businesses working on Oregon personal income tax returns for a fee are properly trained and licensed, registered, or are exempt from licensure. The licensing and registration process is the foundation on which all other agency processes are built. Next in importance is the examination and education process. All licensees are required to pass a state-administered exam with a score of 75% or higher to obtain a license. They are also required to complete 30 hours of continuing education each year. Registrants are exempt from the state exam. Registered Tax Aides are still required to complete Continuing Education but Registered Enrolled Agents are exempt. The compliance process verifies that licensees are current with all licensing, exam and education requirements. The compliance process also investigates consumer complaints against practitioners and works with the Board to impose fines and civil penalties against practitioners when and where appropriate. The administration process includes the day-to-day supervision of Board operations and staff. It is also responsible for all other functions, including budget, legislative affairs, public affairs, procurement, human resources, etc.

107BF23

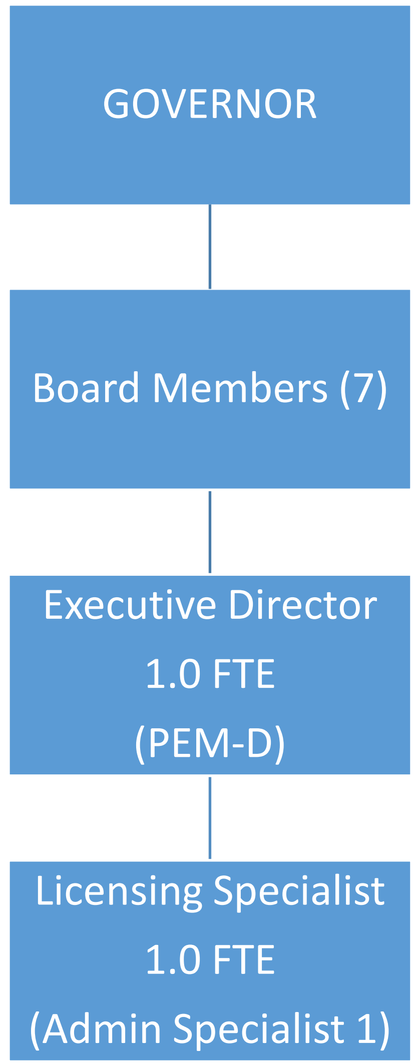
10% Reduction Options (ORS 291.216)

Activity or Program	Describe Reduction	Amount and Fund Type									Rank and Justification
(WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)	(DESCRIBE THE EFFECTS OF THIS REDUCTION. IDENTIFY REVENUE SOURCE FOR OF, FF. INCLUDE POSITIONS AND FTE FOR 2023-25 AND 2025-27)	GF	LF	OF	NL-OF	FF	NL-FF	Total Funds	Pos.	FTE	(RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)
1. Instate Travel	The agency would no longer be able to perform the occasional travel required to do outreach or compliance.			$15,000				$15,000	-	-	One of the easier reductions to take with minimal impact to current services
2. Out of State Travel	The agency would no longer be able to perform the occasional travel required to do outreach or compliance.			$2,000				$2,000	-	-	Another easy reduction to take with minimal impact to current services
3. Employee Training	The agency has minimal employee training with only 2 FTE.			$3,000				$3,000	-	-	Easy reduction to take with minimal impact to current services
4. Office Expenses	Has demonstrated ability to deliver core services with less office expenses and can continue that approach.			$6,000				$ 6,000	-	-	Easy reduction to take with minimal impact to current services
5. Telecomm.	This is money held for phone services or updates, Board has not always used the full amount.			$10,000				$ 10,000	-	-	This reduction will cause minimal impact to current services as long as fees remain consistant
6. Data Processing	This is money held for DAS, computers and data updates, Board has not always used the full amount.			$15,000				$ 15,000	-	-	This reduction will cause minimal impact to current services as long as fees remain consistant
7. Publicity & Publications	The Board does not use purchase a lot of publicity and publications.			$1,000				$ 1,000	-	-	Easy reduction to take with minimal impact to current services
8. Expendable Property 250-5000	The Board does not often need to spend Expendable Property.			$9,000				$ 9,000	-	-	This reduction will cause minimal impact to current services as long as fees remain consistant
9. Other S & S	This is money held for Shared Financial Services, has not always used the full amount.			$10,000				$10,000	-	-	This reduction will cause minimal impact to current services as long as fees remain consistant
10. Personal Services	FTE reduction equalling about .08FTE for both staff members in the agency.			$71,112				$71,112	-	-	This would affect us in by a reduction to services because the Board would be closed two normal working days a month to accommodate this reduction.

107BF17

Board of Tax Practitioners

Organization Chart
2025-2027 Budget
2027-2029 Agency Request Budget



2 positions
2 FTE

REVENUES

REVENUES

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 July 2026, the Board has approximately 2,300 actively Licensed Tax Consultants, 1,550 actively Licensed Tax Preparers, 50 Registered Tax Aides, 250 Registered Enrolled Agents, 900 Businesses and 190 Branch Offices registered. The Board administered over 1,000 examinations from October 1, 2025 thru June 30, 2026.

The projections are based on the assumption that the number of tax consultant licenses issued will either remain the same or slightly decrease. The projected budget conservatively estimates the number of tax preparer licenses, business registrations and examinations to remain at relatively constant levels. The Registered Tax Aide and Registered Enrolled Agents programs just began in 2025 and 2026 so since there were no numbers to base our projections on the board estimated what it thought would be a reasonable number for these programs. The civil penalty collections program is expected to result in the same level of revenues from fines and penalties.

The Board increased licensing fees by approximately 20% beginning in the fall of 2022. This was the first fee increase since 2017. The fee increases included the fees for licenses, business registrations and late fees. The increased revenues were used to cover the agency's Department of Administrative Services assessments, Department of Justice assessments, and inflation.

This package also included the authority for the Board to adopt administrative rules necessary to carry out the provisions of ORS 673.605 to 673.740. The agency in the past only had implied authority from the legislature to adopt rules. This concept clarified the Board's authority.

The Board will continue with this program of mentoring Licensed Tax Preparers to become Licensed Tax Consultants. The hope is that this will result in an increased number of Licensed Tax Consultants increasing the long-term stability of the Board's revenue source. The Board continues to identify barriers to enter the profession and to reduce or eliminate these barriers. In November 2008 the Board of Directors changed the policy for the Licensed Tax Preparer exam to be open book exam. In 2015 the Board of Directors reduced the preparer exam by 20% by removing overly advanced questions from the exam. In This allows the exam to be administered in four hours. Another change brought in 2021 allowed for the Board to administer Board exams throughtout the United States eliminating more barriers for those who are out of state wishing to work on Oregon personal income tax returns. Another new initiative for the Board that began in 2025 was the Registered Tax Aide (RTA) program. The proposed program is similar to an apprenticeship, and will require 40 hours of education up front. The RTA will then be able to become registered to help with data intake, entry and review. This program is aimed at two objectives, first is to address workforce shortage issues in tax preparer offices and a more longer-term objective is that this new registration type will also increase the number of licensees under regulation by OBTP, which would help counter-act our regulated profession's aging demographics and act as a longer-term stabilizing force for the Board's budget.

For the 2027-29 biennium the Board will rely on license fees, exam fees, proctor fees, fines, and penalties to fully fund its programs.

107BF02

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

Tax Practitioners, State Board of | **Agency Number: 11900**
2025-27 Biennium | **Cross Reference Number: 11900-000-00-00-00000**

Source	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	1,151,325	1,012,668	1,012,668	1,282,932	-	-
Fines and Forfeitures	157,823	60,000	60,000	60,000	-	-
Interest Income	-	3,000	3,000	-	-	-
Other Revenues	910	-	-	-	-	-
Total Other Funds	**$1,310,058**	**$1,075,668**	**$1,075,668**	**$1,342,932**	**-**	**-**

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

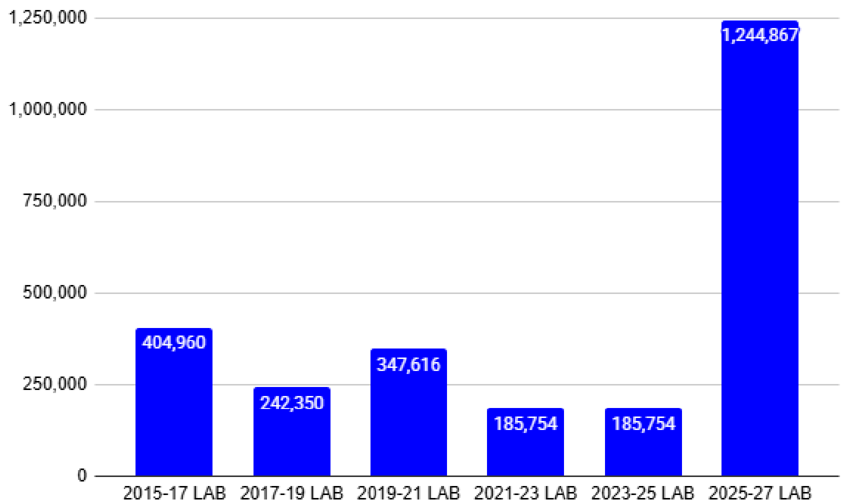
Source	Fund	ORBITS Revenue Acct	2023-2025 Actual	2025-27 Legislatively Adopted	2025-27 Estimated	2027-29 Agency Request	2027-29 Governor's	2027-29 Legislatively Adopted
Other Funds			$1,568,990	$1,414,517	$1,414,517	$1,230,000		

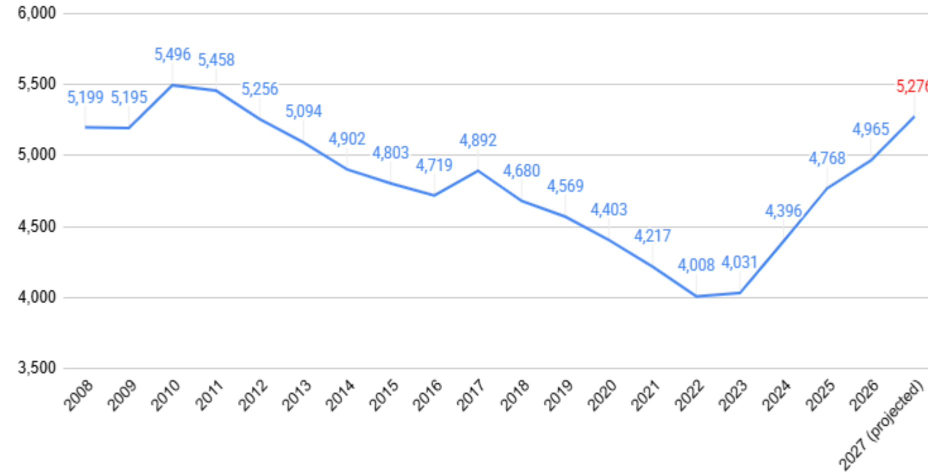
______Agency Request ______ Governor's Budget ______Legislatively Adopted Budget Page _____

107BF07

PROGRAM UNITS

Program Unit Organization Charts





Program Unit Executive Summary

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 FTEs to accomplish its mission. Staff include a full-time Licensing Specialist/Administrative Specialist and a full-time Executive Director. The Board is an independent body consisting of seven members who are appointed by the Governor. These members serve a three-year term. 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 help set policies 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 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.

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/registration to determine whether candidates meet the statutory qualifications, including competency, and past compliance with federal and state laws. When all criteria are met, a license or registration 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. The Licensing Specialist 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 or registration. Licensees work with the Board to maintain their license or registration status. Consumers contact the Board to verify the status of their practitioner or to file a complaint.

The Tax Board licenses approximately 4,150 individuals and 1,000 businesses annually.

There are two levels of licensure:

The first level is a Licensed Tax Preparer. Approximately 1,550 preparer licenses are issued or renewed every year. A preparer is the lower level of license. These individuals have 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.

The second level of licensure is a Licensed Tax Consultant. Approximately 2,300 consultant licenses are issued or renewed every year. These licensees have demonstrated a higher level of knowledge in tax preparation by passing an advanced examination covering federal and state tax law, and to qualify to take the higher level exam applicants generally must have at least 1,100 hours of relevant work experience at the preparer level. This level of licensure indicates the practitioner is proficient in tax law to the extent that he/she may work without supervision and may operate their own tax preparation business. Licensed Tax Consultants are also authorized to supervise Licensed Tax Preparers and up to two Registered Tax Aides.

The Board also has two types of Registration:

The first level is a Registered Tax Aide. Currently there are about 50 Registered Tax Aides. This program began in 2025 but the formal courses will not be released until the end of this year, 2026. This will be the first year for RTA's to renew their license. The Board will continue to monitor these numbers to determine whether there is progress or a decline. This registration is more akin to an apprenticeship program with RTA's learning on the job. Registered Tax Aides must work under the supervision of a LTC, REA, CPA, PA or an attorney.

The second level is a Registered Enrolled Agent. There are approximately 250 Registered Enrolled Agents. Registered Enrolled Agents are licensed through the Internal Revenue Service (IRS) and take their Federal Exams with the IRS. If Enrolled Agents wish to work on Oregon personal income tax returns for a fee then they would register with the Board. This is the first year that this Registration type has been offered. To register these applicants would submit a copy of their EA license card. This level of registration 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. Registered Enrolled Agents are also authorized to supervise anyone who is either licensed or registered. They can also employee unlicensed and unregistered personnel as long as the REA is reviewing and signing off on the tax returns.

The last function of the Credential Issuance program is Business and Branch Registry. Businesses or Branches offering personal income tax preparation services must register with the Board. There are approximately 900 registered businesses and 190 registered branch offices. Each business or branch 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 1,000 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 renewal condition, each licensee must attest to at least 30 hours of acceptable continuing education each year. The Board conducts annual audits of continuing education records to ensure compliance.

This program also approves organizations seeking to offer the Boards 40-hour or 80-hour tax course, passage of which is required prior to become a Registered Tax Aide or licensed as a Tax Preparer. The Board reviews the courses to ensure they meet all of the Boards standards and requirements.

Registered Enrolled Agents are exempt from the state exam because they have already taken their Federal exam through the IRS.

Funding for this program is derived entirely from Other Funds including licensing/registration fees and examination fees. The customers of this program are primarily those desiring a license or registration from the Tax Board. Consumers 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 an 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. Registered Tax Aides are unable to complete tax returns and must be supervised at all times while working on entering data into tax returns. Registered Enrolled Agents have completed their examination through the IRS ensuring they have the understanding of the theories and principles of taxation, skill making accurate computations, ability to independently operate a tax practice, and knowledge to supervise anyone with or without a license/registration.

Consumer Protection and Enforcement

Consumer Protection is a central focus of the Board. Both staff members of the Board 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 typicallly does not have a backlog of compliance cases and 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.

a. Long Term Focus Areas - The board will continue to monitor the licensing numbers and the decline of our licensee base. Our primary area of focus is our licensee base and our secondary would be the exams we provide to become licensed.

b. Primary Program Contact - Laura Ayars, Executive Director (971) 701-1139 or laura.ayars@tax.oregon.gov

c. Graphical Representation - Please see graphs on page 44 Program Unit Organization Charts.

d. Program Overview - The Board oversees licensees who work on Personal tax returns for a fee. The program is important because the board has oversight of licensees in the case of an error being made on the return that negatively affects the taxpayer. This program is also important for security of personal and confidential information.

e. Program Funding Request - The Board is looking to maintain its current level of service and submitted approval for $1,421,117 for the 27-29 Agency Requested budget and that number was accepted. The Board will continue to achieve the same performance it has provided in prior years.

f. Program Description - The clients the Board serves are our licensees, examinees and the public. Our Licensees and Examinees receive services annually. Our public receives services whenever they need assistance in a complaint with one of our licensees. The board deals with 20+ complaints annually. The purpose of the program is to have oversight over those preparing personal tax returns for a fee. The program is delivered by annual renewals of our licensees who need to take 30 hours of continuing education before renewal. Annual renewals and setting up exams are key. The major cost drivers affecting this program are stopping the long-term declining numbers in our licensee base and the continual increase in cost of maintaining existing services.

g. Program Justification and Link to Long Term Outcomes - The Board maintains to uphold best practices and has long term goals of creating a stable licensee base in this career path. The Board passed legislation in the 2025 session for a new registrant base as well as working with interested and invested parties and other associations like Cash Oregon and VITA. This will include working with high schools and colleges to let them know about this new career path.

h. Program Performance - The number of licensees that the board currently serves is around 4,150. The quality and timeliness of the services provided by the board have remained consistent over time with an average rating of 95% satisfaction or higher in both categories. The cost of services has remained consistent over the past 9 years with the fees increasing in the 21-23 biennium.

i. Enabling Legislation/Program Authorization - This program is mandated by Oregon law, and the board's authority rests within Oregon Revised Statutes, Chapter 673.725 State Board of Tax Practitioners; term; qualification and 673.730 Powers of board; rules. In addition the Board has the authority to prescribe and collect fees; exercise general supervision over tax consultants, tax preparers, registered tax aides and registered enrolled agents and practices to enforce the Board's code of conduct. The Board also has the authority to investigate complaints and enforce all provisions of tax practitioner statutes and rules.

j. Describe the various funding streams that support the program - 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. The Board does not receive any grants, federal matching, private donations or performance bonuses.

k. Describe the 27-29 funding proposal - The current request for the 27-29 budget maintains the programs at the current service level and stays in line with the legislatively approved 25-27 budget.

Program Unit Narrative

The State Board of Tax Practitioners is budgeted as a single program. All the Boards expenditures are paid entirely by Other Funds derived from our licenses, business registrations, examination fees, fines and penalties.

The Board employs 2 FTEs to accomplish its mission. Staff include a full-time Licensing Specialist/Administrative Specialist and a full-time Executive Director. The Board is an independent body consisting of seven members who are appointed by the Governor. These members serve a three-year term. 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 help set policies 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 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.

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

Essential and Policy Package Narrative

The Boards licensee base has been slowly declining since 2011 with a small uptick in 2017 followed by another 5-year decline through 2023. In 2023 we saw a small increase again but in 2024 the license numbers jumped significantly in the amount of 300+ licensees. The board accredits this jump in licensees due to the initiative set forth by the Board to reach all Out-Of-State Licensees working on Oregon Returns to make sure they were aware of the Boards Laws and Rules. The Board realized that a lot of larger companies had begun sending their Oregon tax returns to Out-Of-State Licensees via their portal with the notion that they did not need to be licensed. The growth in numbers has continued to rise through 2025 and 2026 by another 300+ licensees in 2025 and an around an addition 200 licensees in 2026. The Board is now running two registration programs as well. The Registered Tax Aide program that began in 2025 has about 50 registrants and the Registered Enrolled Agent program that began in June of 2026 has about 250 registrants already signed up.

When the Board experienced a decline in it's licensee numbers over a ten year period the Board looked for options to reduce expenditures due to the budget coming primarily from licensing fees. The Board took action by reducing its operating expenses by more than 40% in the 23-25 biennium. This was accomplished by automating and streamlining the sending of licenses by moving from mailing these via regular mail to solely sending these via e-mail. By doing this the board was able to cut most mailing fees, licensing paper fees and envelope fees. The Board also reduced rented office space by becoming a 100% remote office for a little over a year and finding a less expensive sub-lease in the Board of Accountancy's office. In addition a new Executive Director and Licensing Specialist were hired at a lower pay scale which helped to lower operating expenses. The Board raised its fees in the 21-23 biennium to help offset the decline in licenses as well as the increase in fees and assessments the Board had to absorb from both DAS, DOJ and OAH. These changes along with the increase in licensing numbers have helped the board stabilize its budget.

Moving forward the Board will continue to monitor our licensees and registrations to assess how the two new programs are performing and whether the licensee base will remain consistent, grow or decline.

The Board is looking to remain a 2 FTE board through the 27-29 biennium as well as remaining budgeted as a single program. All of the expenditures are paid entirely by Other Funds derived from licenses, business registrations, examination fees, as well as income from fines and penalties. The Board will continue to closely monitor the budget for the 27-29 biennium to see if any changes or adjustments will be needed.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of | **Cross Reference Name: Tax Practitioners, State Board of**
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services | **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
Personal Services							
Board Member Stipend	-	-	366	-	-	-	366
All Other Differential	-	-	147	-	-	-	147
Public Employees' Retire Cont	-	-	36	-	-	-	36
Social Security Taxes	-	-	11	-	-	-	11
Paid Family Medical Leave Insurance	-	-	1	-	-	-	1
Mass Transit Tax	-	-	65	-	-	-	65
Total Personal Services	**-**	**-**	**$626**	**-**	**-**	**-**	**$626**
Total Expenditures							
Total Expenditures	-	-	626	-	-	-	626
Total Expenditures	**-**	**-**	**$626**	**-**	**-**	**-**	**$626**
Ending Balance							
Ending Balance	-	-	(626)	-	-	-	(626)
Total Ending Balance	**-**	**-**	**($626)**	**-**	**-**	**-**	**($626)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of — **Cross Reference Name: Tax Practitioners, State Board of**

Pkg: 022 - Phase-out Pgm & One-time Costs — **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							
Attorney General	-	-	(100,000)	-	-	-	(100,000)
Total Services & Supplies	**-**	**-**	**($100,000)**	**-**	**-**	**-**	**($100,000)**
Total Expenditures							
Total Expenditures	-	-	(100,000)	-	-	-	(100,000)
Total Expenditures	**-**	**-**	**($100,000)**	**-**	**-**	**-**	**($100,000)**
Ending Balance							
Ending Balance	-	-	100,000	-	-	-	100,000
Total Ending Balance	**-**	**-**	**$100,000**	**-**	**-**	**-**	**$100,000**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of — **Cross Reference Name: Tax Practitioners, State Board of**
Pkg: 031 - Standard Inflation — **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	-	-	910	-	-	-	910
Out of State Travel	-	-	94	-	-	-	94
Employee Training	-	-	141	-	-	-	141
Office Expenses	-	-	1,307	-	-	-	1,307
Telecommunications	-	-	823	-	-	-	823
State Gov. Service Charges	-	-	840	-	-	-	840
Data Processing	-	-	2,288	-	-	-	2,288
Publicity and Publications	-	-	1,007	-	-	-	1,007
Professional Services	-	-	15,870	-	-	-	15,870
IT Professional Services	-	-	4,285	-	-	-	4,285
Attorney General	-	-	10,290	-	-	-	10,290
Facilities Rental and Taxes	-	-	372	-	-	-	372
Other Services and Supplies	-	-	7,702	-	-	-	7,702
Expendable Prop 250 - 5000	-	-	444	-	-	-	444
Total Services & Supplies	**-**	**-**	**$46,373**	**-**	**-**	**-**	**$46,373**
Total Expenditures							
Total Expenditures	-	-	46,373	-	-	-	46,373
Total Expenditures	**-**	**-**	**$46,373**	**-**	**-**	**-**	**$46,373**
Ending Balance							
Ending Balance	-	-	(46,373)	-	-	-	(46,373)
Total Ending Balance	**-**	**-**	**($46,373)**	**-**	**-**	**-**	**($46,373)**

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of | **Cross Reference Name: Tax Practitioners, State Board of**
Pkg: 060 - Technical Adjustments | **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							
Office Expenses	-	-	(20,000)	-	-	-	(20,000)
Data Processing	-	-	(20,000)	-	-	-	(20,000)
Publicity and Publications	-	-	(20,000)	-	-	-	(20,000)
Attorney General	-	-	60,000	-	-	-	60,000
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SPECIAL REPORTS

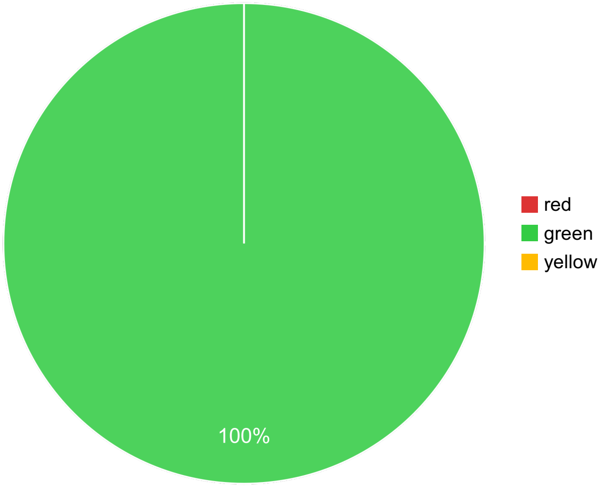
Board of Tax Practitioners

Annual Performance Progress Report

Reporting Year 2025

Published: 9/17/2025 3:22:27 PM

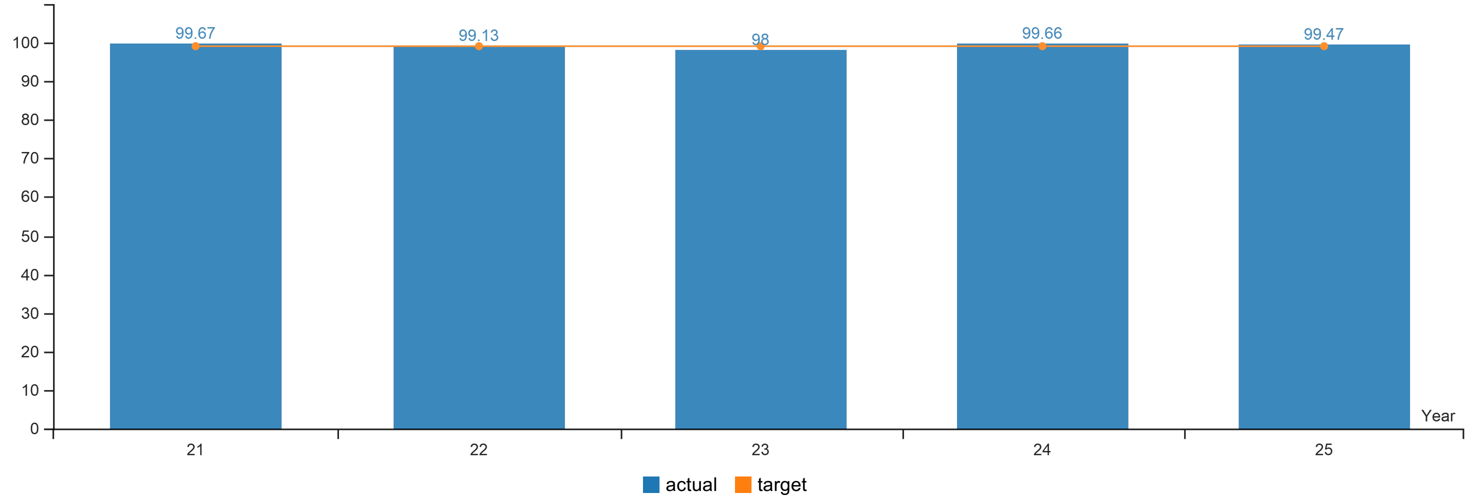
KPM #	Approved Key Performance Measures (KPMs)
1	Processing license and registration applications - Percent of license and registration applications processed within 3 days of receipt.
2	Processing exam applications - Percent of exam applications processed within 3 days of receipt
3	Continuing Education Compliance - Percent of licensees audited who are in compliance with continuing education requirements
4	Complaint response time - Percent of complaints responded to within 3 days of receipt
5	Customer satisfaction - Percent of students rating satisfaction with basic tax course instructor and course content as good or excellent
6	Licensed tax preparer exam pass rate - Percent of students who pass the licensed tax preparer exam
7	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.
8	Effective Governance - Percent of total best practices by the agency.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	100%	0%	0%

KPM #1	Processing license and registration applications - Percent of license and registration applications processed within 3 days of receipt.
	Data Collection Period: Jan 01 - Jan 01

** Upward Trend = positive result*



Report Year	2021	2022	2023	2024	2025
Processing license and registration applications					
Actual	99.67%	99.13%	98%	99.66%	99.47%
Target	99%	99%	99%	99%	99%

How Are We Doing

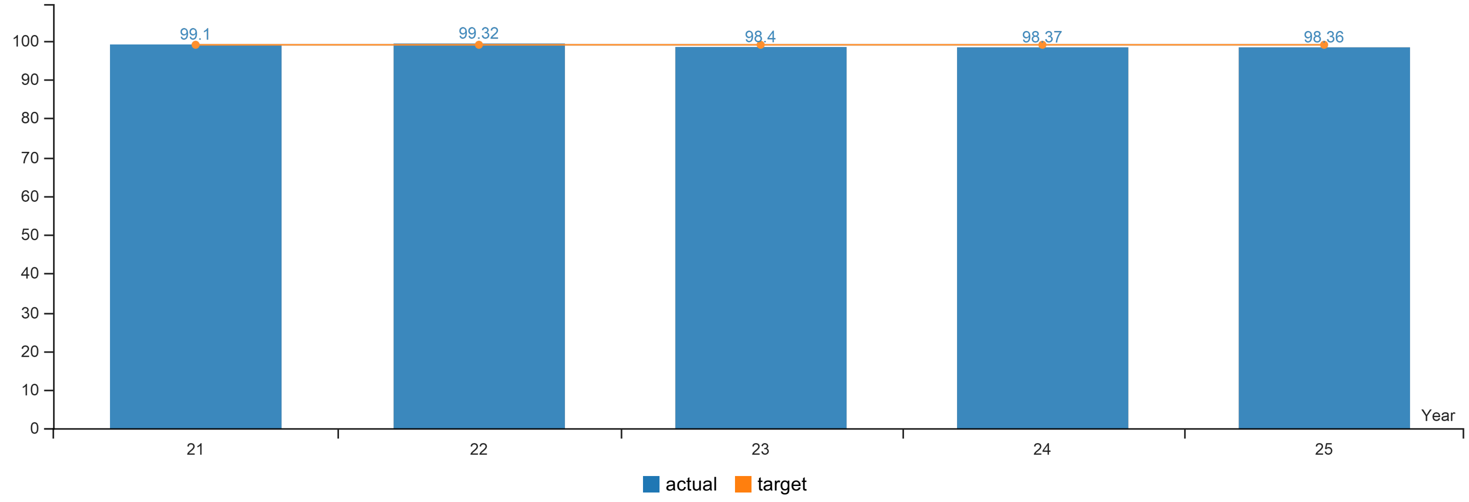
The Board processed 4,768 applications for the 2024 licensing period. This was approximately 350+ more applications than the Board received and processed in 2023. The Board did their best to maintain processing applications within three days of receipt but found that with the increase of applicants over the past two years that our processing time has decreased slightly and that around 25-30 applicants were not processed within the three-day timeframe but the bord still maintained 99% which is our target. The calculation for this is (4768-25/4768) = 99.47

Factors Affecting Results

More than 90% of applications are currently processed online and completed the same day.

KPM #2	Processing exam applications - Percent of exam applications processed within 3 days of receipt
	Data Collection Period: Jan 01 - Jan 01

** Upward Trend = positive result*



Report Year	2021	2022	2023	2024	2025
Processing exam applications					
Actual	99.10%	99.32%	98.40%	98.37%	98.36%
Target	99%	99%	99%	99%	99%

How Are We Doing

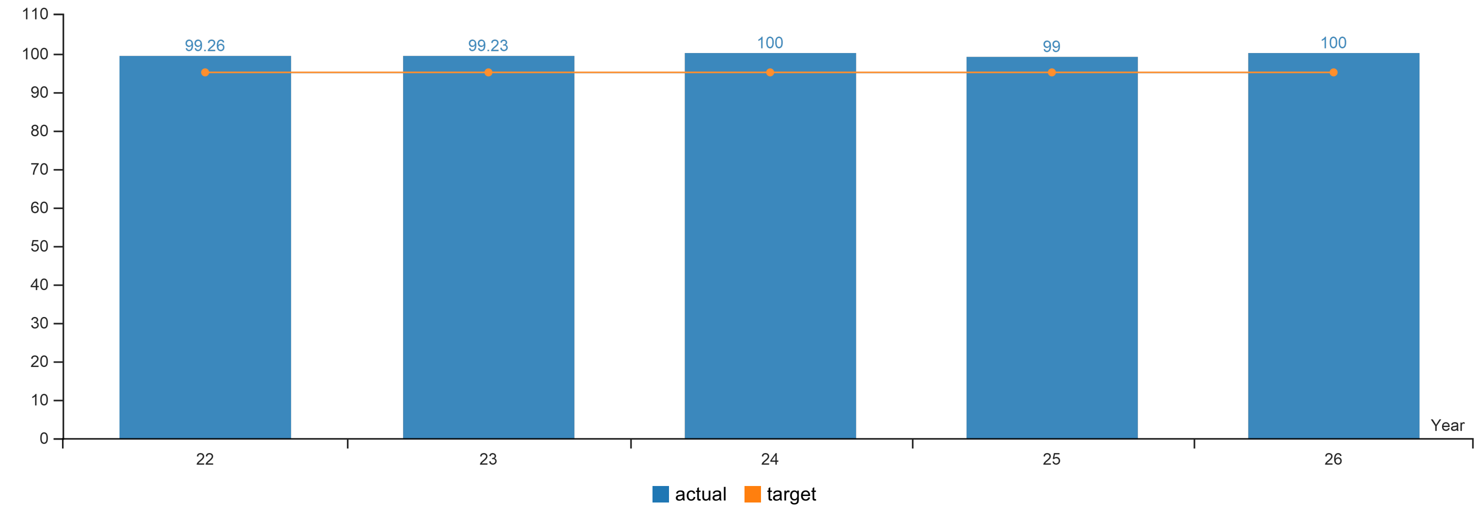
The Board processed 977 exam applications in 2024. This is 350+ more applications than the Board received last year. Yet the Board only did not process 16 of those within three days of receipt. The calculation is (977-16/977) = 98.36

Factors Affecting Results

The Board continues to strive to meet its 3-day goal to process all applications but with the influx in both license and exam applications and being a staff of only two FTE, we have found it challenging to continually maintain this goal.

KPM #3	Continuing Education Compliance - Percent of licensees audited who are in compliance with continuing education requirements
	Data Collection Period: Jan 01 - Jan 01

** Upward Trend = positive result*



Report Year	2022	2023	2024	2025	2026
Continuing Education Compliance					
Actual	99.26%	99.23%	100%	99%	100%
Target	95%	95%	95%	95%	95%

How Are We Doing

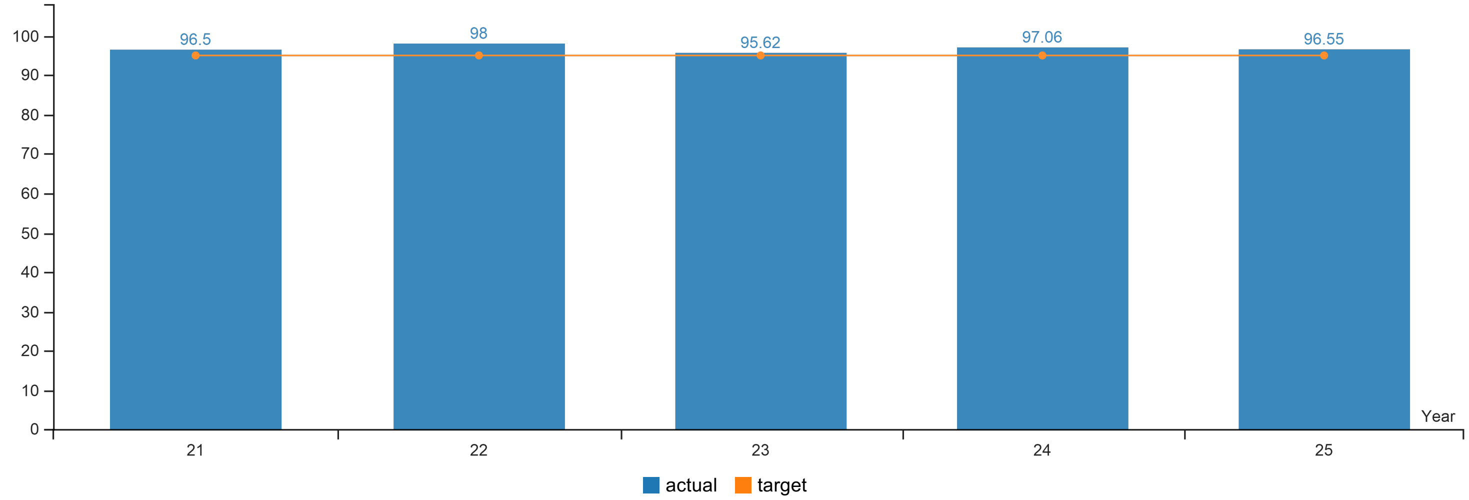
The Board audited 50 licenses in 2025 to verify compliance with continuing education requirements. All licenses audited completed the required continuing education for licensure. The calculation is (50-0/50) = 100

Factors Affecting Results

The Board did pull a smaller Audit in 2025 due to another influx in applications and transitioning between licensing specialist but our Goal moving forward is to pull more licensees for audit.

KPM #4	Complaint response time - Percent of complaints responded to within 3 days of receipt
	Data Collection Period: Jan 01 - Jan 01

** Upward Trend = positive result*



Report Year	2021	2022	2023	2024	2025
Complaint response time					
Actual	96.50%	98%	95.62%	97.06%	96.55%
Target	95%	95%	95%	95%	95%

How Are We Doing

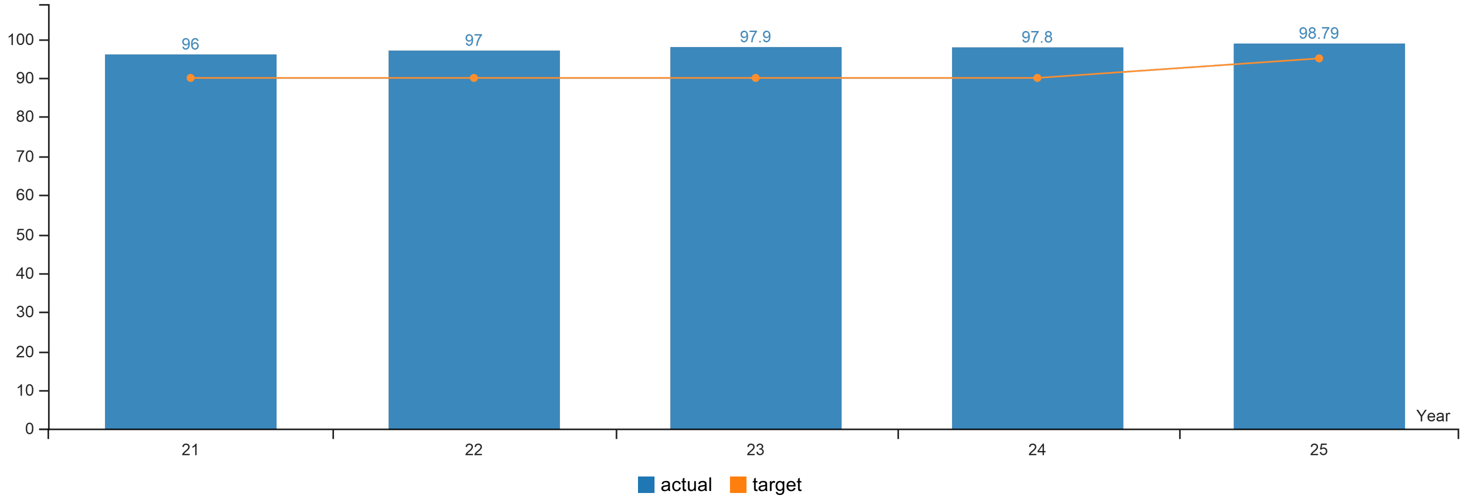
The Board received 58 complaints in 2024. Of those, only two were not responded to within three days because the complaint was forwarded from the DOJ enforcement division. The calculation is (58-2/58) = 96.55

Factors Affecting Results

When complaints get forwarded, they take a little longer to respond to since the receiving entity usually does not make contact with the complaint.

KPM #5	Customer satisfaction - Percent of students rating satisfaction with basic tax course instructor and course content as good or excellent
	Data Collection Period: Jan 01 - Jan 01

** Upward Trend = positive result*



Report Year	2021	2022	2023	2024	2025
CUSTOMER SERVICE					
Actual	96%	97%	97.90%	97.80%	98.79%
Target	90%	90%	90%	90%	95%

How Are We Doing

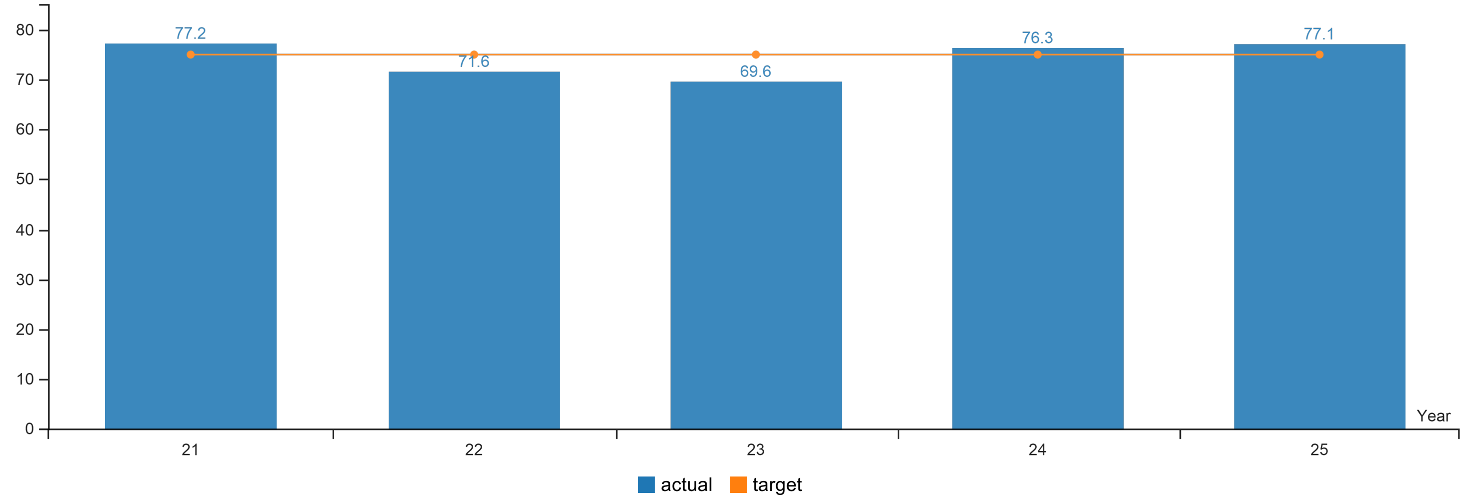
There were 332 Individuals who completed the Board-approved basic tax course in 2024. Of those, only 4 said they were dissatisfied with the course materials, availability or type. The calculation for this is (332-4/332) = 98.79

Factors Affecting Results

The Board has seen a decrease in complaints regarding the 80-hour course in 2024 because many of the courses have gone back to an in-person model.

KPM #6	Licensed tax preparer exam pass rate - Percent of students who pass the licensed tax preparer exam
	Data Collection Period: Sep 01 - Aug 31

** Upward Trend = positive result*



Report Year	2021	2022	2023	2024	2025
Licensed tax preparer exam pass rate					
Actual	77.20%	71.60%	69.60%	76.30%	77.10%
Target	75%	75%	75%	75%	75%

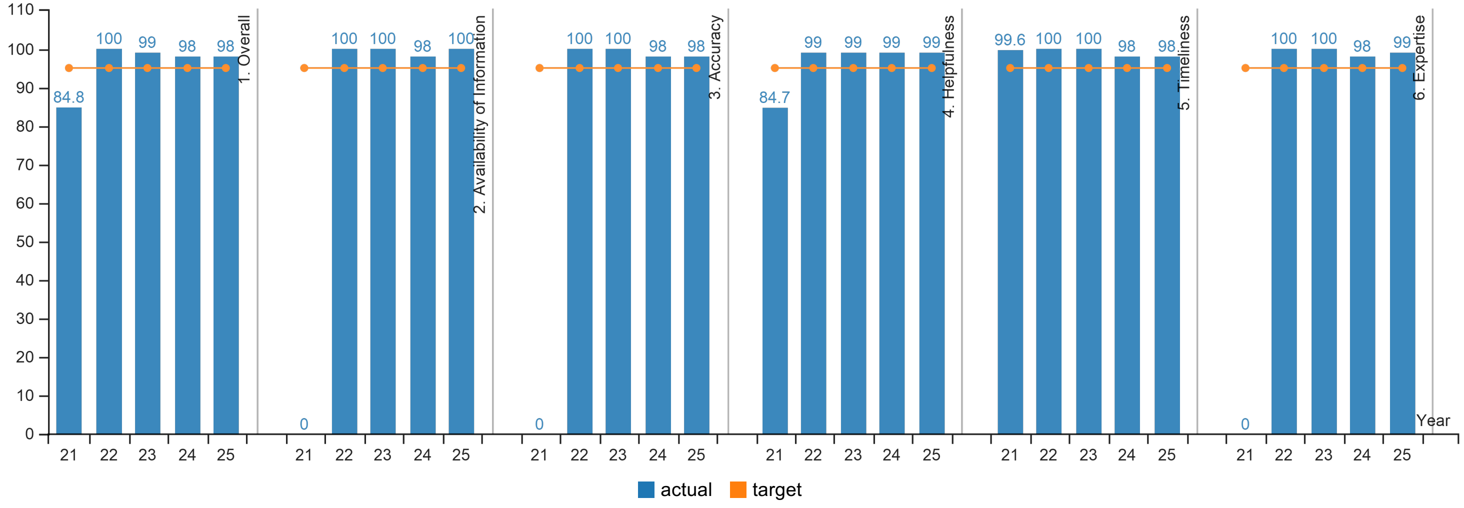
How Are We Doing

The Board had 332 individuals attempt the tax preparer licensing exam in 2024. Of those, 256 passed the exam and 76 did not pass. The calculation is (332-76/332) = 77.10

Factors Affecting Results

The Board continues to work with the Board and PSI to work on the exam questions and improve the pass rate annually.

KPM #7	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.
	Data Collection Period: Jan 01 - Jan 01



Report Year	2021	2022	2023	2024	2025
1. Overall					
Actual	84.80%	100%	99%	98%	98%
Target	95%	95%	95%	95%	95%
2. Availability of Information					
Actual	0%	100%	100%	98%	100%
Target	95%	95%	95%	95%	95%
3. Accuracy					
Actual	0%	100%	100%	98%	98%
Target	95%	95%	95%	95%	95%
4. Helpfulness					
Actual	84.70%	99%	99%	99%	99%
Target	95%	95%	95%	95%	95%
5. Timeliness					
Actual	99.60%	100%	100%	98%	98%
Target	95%	95%	95%	95%	95%
6. Expertise					
Actual	0%	100%	100%	98%	99%
Target	95%	95%	95%	95%	95%

How Are We Doing

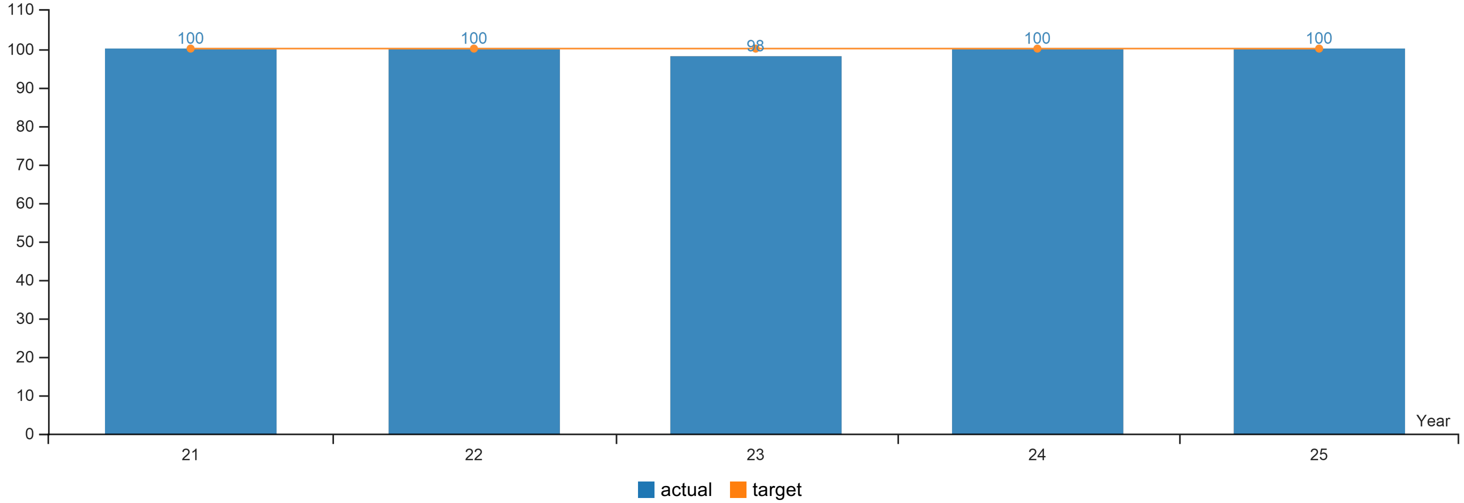
We polled 326 people and out of those only 5 people said that they were not satisfied with the Boards timeliness or accuracy. While only two individuals indicated that they were not satisfied with the Boards Staff in the helpful category.

Factors Affecting Results

The Board has worked to make our renewal processes and website as user friendly as possible, and we are doing our best as a team of two FTEs to process everything in a timely manner but with the increase in applications we have found that response time has gone down slightly in the past two years.

KPM #8	Effective Governance - Percent of total best practices by the agency.
	Data Collection Period: Jan 01 - Jan 01

** Upward Trend = positive result*



Report Year	2021	2022	2023	2024	2025
Metric Value					
Actual	100%	100%	98%	100%	100%
Target	100%	100%	100%	100%	100%

How Are We Doing

The Board follows best practices for agency leadership and management.

Factors Affecting Results

Tax Practitioners, State Board of

Summary Cross Reference Listing and Packages — **Agency Number: 11900**

2027-29 Biennium — **BAM Analyst: Rowe, Adison**

Budget Coordinator: Ball, Dustin

Cross Reference Number	*Cross Reference Description*	*Package Number*	Priority	*Package Description*	*Package Group*
001-00-00-00000	Tax Practitioners, State Board of	010	0	Vacancy Factor and Non-ORPICS Personal Services	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
001-00-00-00000	Tax Practitioners, State Board of	040	0	Mandated Caseload	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	050	0	Fundshifts	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	060	0	Technical Adjustments	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	081	0	June 2026 Emergency Board	Policy Packages

Policy Package List by Priority **Agency Number: 11900**

2027-29 Biennium **BAM Analyst: Rowe, Adison**

Budget Coordinator: Ball, Dustin

Priority	*Policy Pkg Number*	*Policy Pkg Description*	*Summary Cross Reference Number*	*Cross Reference Description*
0	070	Revenue Shortfalls	001-00-00-00000	Tax Practitioners, State Board of
	081	June 2026 Emergency Board	001-00-00-00000	Tax Practitioners, State Board of

Agency Worksheet - Revenues & Expenditures **Version: V - 01 - Agency Request Budget**
2027-29 Biennium **Cross Reference Number: 11900-000-00-00-00000**
Tax Practitioners, State Board of

DESCRIPTION	2023-25 Actuals	2025-27 Leg Adopted Budget	2025-27 Emergency Boards	2025-27 Leg Approved Budget	2027-29 Base Budget	2027-29 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	494,112	1,244,867	-	1,244,867	1,356,403	1,356,403
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	1,424,185	1,354,517	-	1,354,517	1,083,000	1,083,000
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	141,930	60,000	-	60,000	144,000	144,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	-	-	-	-	3,000	3,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	2,875	-	-	-	-	-
REVENUES						
3400 Other Funds Ltd	1,568,990	1,414,517	-	1,414,517	1,230,000	1,230,000
AVAILABLE REVENUES						
3400 Other Funds Ltd	2,063,102	2,659,384	-	2,659,384	2,586,403	2,586,403
EXPENDITURES						

DESCRIPTION	*2023-25 Actuals*	*2025-27 Leg Adopted Budget*	*2025-27 Emergency Boards*	*2025-27 Leg Approved Budget*	*2027-29 Base Budget*	*2027-29 Current Service Level*
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	329,183	436,620	20,606	457,226	443,364	443,364
3115 Board Member Stipend						
3400 Other Funds Ltd	9,028	7,470	-	7,470	7,470	7,836
3190 All Other Differential						
3400 Other Funds Ltd	-	3,007	-	3,007	3,007	3,154
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	338,211	447,097	20,606	467,703	453,841	454,354
TOTAL SALARIES & WAGES	**$338,211**	**$447,097**	**$20,606**	**$467,703**	**$453,841**	**$454,354**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	53	144	-	144	158	158
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	59,899	90,287	-	90,287	107,747	107,783
3221 Pension Obligation Bond						
3400 Other Funds Ltd	15,983	17,235	(991)	16,244	-	-
3230 Social Security Taxes						
3400 Other Funds Ltd	25,778	33,633	-	33,633	34,149	34,160

DESCRIPTION	*2023-25 Actuals*	*2025-27 Leg Adopted Budget*	*2025-27 Emergency Boards*	*2025-27 Leg Approved Budget*	*2027-29 Base Budget*	*2027-29 Current Service Level*
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	1,348	1,717	-	1,717	1,744	1,745
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	77	84	-	84	76	76
3260 Mass Transit Tax						
3400 Other Funds Ltd	1,975	2,658	-	2,658	2,658	2,723
3270 Flexible Benefits						
3400 Other Funds Ltd	91,704	84,816	-	84,816	88,320	88,320
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	196,817	230,574	(991)	229,583	234,852	234,965
TOTAL OTHER PAYROLL EXPENSES	**$196,817**	**$230,574**	**($991)**	**$229,583**	**$234,852**	**$234,965**
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	535,028	677,671	19,615	697,286	688,693	689,319
TOTAL PERSONAL SERVICES	**$535,028**	**$677,671**	**$19,615**	**$697,286**	**$688,693**	**$689,319**
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	5,104	18,572	-	18,572	18,572	19,482
4125 Out of State Travel						
3400 Other Funds Ltd	-	1,916	-	1,916	1,916	2,010
4150 Employee Training						

Agency Worksheet - Revenues & Expenditures **Version: V - 01 - Agency Request Budget**
2027-29 Biennium **Cross Reference Number: 11900-000-00-00-00000**
Tax Practitioners, State Board of

DESCRIPTION	*2023-25 Actuals*	*2025-27 Leg Adopted Budget*	*2025-27 Emergency Boards*	*2025-27 Leg Approved Budget*	*2027-29 Base Budget*	*2027-29 Current Service Level*
3400 Other Funds Ltd	440	2,887	-	2,887	2,887	3,028
4175 Office Expenses						
3400 Other Funds Ltd	1,472	26,670	-	26,670	26,670	7,977
4200 Telecommunications						
3400 Other Funds Ltd	5,339	16,796	-	16,796	16,796	17,619
4225 State Gov. Service Charges						
3400 Other Funds Ltd	36,613	50,142	-	50,142	50,142	50,982
4250 Data Processing						
3400 Other Funds Ltd	15,032	46,688	-	46,688	46,688	28,976
4275 Publicity and Publications						
3400 Other Funds Ltd	57	20,560	-	20,560	20,560	1,567
4300 Professional Services						
3400 Other Funds Ltd	182,933	170,645	-	170,645	170,645	186,515
4315 IT Professional Services						
3400 Other Funds Ltd	41,231	46,072	-	46,072	46,072	50,357
4325 Attorney General						
3400 Other Funds Ltd	194,057	110,642	100,000	210,642	210,642	180,932
4400 Dues and Subscriptions						
3400 Other Funds Ltd	190	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	3,820	7,595	-	7,595	7,595	7,967

DESCRIPTION	*2023-25 Actuals*	*2025-27 Leg Adopted Budget*	*2025-27 Emergency Boards*	*2025-27 Leg Approved Budget*	*2027-29 Base Budget*	*2027-29 Current Service Level*
4575 Agency Program Related S and S						
3400 Other Funds Ltd	1,553	-	-	-	-	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	132,096	156,967	209	157,176	157,176	164,878
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	250	9,064	-	9,064	9,064	9,508
4715 IT Expendable Property						
3400 Other Funds Ltd	4,191	-	-	-	-	-
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	624,378	685,216	100,209	785,425	785,425	731,798
TOTAL SERVICES & SUPPLIES	**$624,378**	**$685,216**	**$100,209**	**$785,425**	**$785,425**	**$731,798**
EXPENDITURES						
3400 Other Funds Ltd	1,159,406	1,362,887	119,824	1,482,711	1,474,118	1,421,117
ENDING BALANCE						
3400 Other Funds Ltd	903,696	1,296,497	(119,824)	1,176,673	1,112,285	1,165,286
TOTAL ENDING BALANCE	**$903,696**	**$1,296,497**	**($119,824)**	**$1,176,673**	**$1,112,285**	**$1,165,286**
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	2	2	-	2	2	2
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	2.00	2.00	-	2.00	2.00	2.00

Agency Worksheet - Revenues & Expenditures
2027-29 Biennium
Tax Practitioners, State Board of

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

DESCRIPTION	2023-25 Actuals	2025-27 Leg Adopted Budget	2025-27 Emergency Boards	2025-27 Leg Approved Budget	2027-29 Base Budget	2027-29 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	494,112	1,244,867	-	1,244,867	1,356,403	1,356,403
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	1,424,185	1,354,517	-	1,354,517	1,083,000	1,083,000
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	141,930	60,000	-	60,000	144,000	144,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	-	-	-	-	3,000	3,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	2,875	-	-	-	-	-
REVENUES						
3400 Other Funds Ltd	1,568,990	1,414,517	-	1,414,517	1,230,000	1,230,000
AVAILABLE REVENUES						
3400 Other Funds Ltd	2,063,102	2,659,384	-	2,659,384	2,586,403	2,586,403
EXPENDITURES						

DESCRIPTION	*2023-25 Actuals*	*2025-27 Leg Adopted Budget*	*2025-27 Emergency Boards*	*2025-27 Leg Approved Budget*	*2027-29 Base Budget*	*2027-29 Current Service Level*
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	329,183	436,620	20,606	457,226	443,364	443,364
3115 Board Member Stipend						
3400 Other Funds Ltd	9,028	7,470	-	7,470	7,470	7,836
3190 All Other Differential						
3400 Other Funds Ltd	-	3,007	-	3,007	3,007	3,154
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	338,211	447,097	20,606	467,703	453,841	454,354
TOTAL SALARIES & WAGES	**$338,211**	**$447,097**	**$20,606**	**$467,703**	**$453,841**	**$454,354**
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	53	144	-	144	158	158
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	59,899	90,287	-	90,287	107,747	107,783
3221 Pension Obligation Bond						
3400 Other Funds Ltd	15,983	17,235	(991)	16,244	-	-
3230 Social Security Taxes						
3400 Other Funds Ltd	25,778	33,633	-	33,633	34,149	34,160

DESCRIPTION	*2023-25 Actuals*	*2025-27 Leg Adopted Budget*	*2025-27 Emergency Boards*	*2025-27 Leg Approved Budget*	*2027-29 Base Budget*	*2027-29 Current Service Level*
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	1,348	1,717	-	1,717	1,744	1,745
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	77	84	-	84	76	76
3260 Mass Transit Tax						
3400 Other Funds Ltd	1,975	2,658	-	2,658	2,658	2,723
3270 Flexible Benefits						
3400 Other Funds Ltd	91,704	84,816	-	84,816	88,320	88,320
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	196,817	230,574	(991)	229,583	234,852	234,965
TOTAL OTHER PAYROLL EXPENSES	**$196,817**	**$230,574**	**($991)**	**$229,583**	**$234,852**	**$234,965**
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	535,028	677,671	19,615	697,286	688,693	689,319
TOTAL PERSONAL SERVICES	**$535,028**	**$677,671**	**$19,615**	**$697,286**	**$688,693**	**$689,319**
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	5,104	18,572	-	18,572	18,572	19,482
4125 Out of State Travel						
3400 Other Funds Ltd	-	1,916	-	1,916	1,916	2,010
4150 Employee Training						

DESCRIPTION	*2023-25 Actuals*	*2025-27 Leg Adopted Budget*	*2025-27 Emergency Boards*	*2025-27 Leg Approved Budget*	*2027-29 Base Budget*	*2027-29 Current Service Level*
3400 Other Funds Ltd	440	2,887	-	2,887	2,887	3,028
4175 Office Expenses						
3400 Other Funds Ltd	1,472	26,670	-	26,670	26,670	7,977
4200 Telecommunications						
3400 Other Funds Ltd	5,339	16,796	-	16,796	16,796	17,619
4225 State Gov. Service Charges						
3400 Other Funds Ltd	36,613	50,142	-	50,142	50,142	50,982
4250 Data Processing						
3400 Other Funds Ltd	15,032	46,688	-	46,688	46,688	28,976
4275 Publicity and Publications						
3400 Other Funds Ltd	57	20,560	-	20,560	20,560	1,567
4300 Professional Services						
3400 Other Funds Ltd	182,933	170,645	-	170,645	170,645	186,515
4315 IT Professional Services						
3400 Other Funds Ltd	41,231	46,072	-	46,072	46,072	50,357
4325 Attorney General						
3400 Other Funds Ltd	194,057	110,642	100,000	210,642	210,642	180,932
4400 Dues and Subscriptions						
3400 Other Funds Ltd	190	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	3,820	7,595	-	7,595	7,595	7,967

DESCRIPTION	2023-25 Actuals	2025-27 Leg Adopted Budget	2025-27 Emergency Boards	2025-27 Leg Approved Budget	2027-29 Base Budget	2027-29 Current Service Level
4575 Agency Program Related S and S						
3400 Other Funds Ltd	1,553	-	-	-	-	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	132,096	156,967	209	157,176	157,176	164,878
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	250	9,064	-	9,064	9,064	9,508
4715 IT Expendable Property						
3400 Other Funds Ltd	4,191	-	-	-	-	-
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	624,378	685,216	100,209	785,425	785,425	731,798
TOTAL SERVICES & SUPPLIES	**$624,378**	**$685,216**	**$100,209**	**$785,425**	**$785,425**	**$731,798**
EXPENDITURES						
3400 Other Funds Ltd	1,159,406	1,362,887	119,824	1,482,711	1,474,118	1,421,117
ENDING BALANCE						
3400 Other Funds Ltd	903,696	1,296,497	(119,824)	1,176,673	1,112,285	1,165,286
TOTAL ENDING BALANCE	**$903,696**	**$1,296,497**	**($119,824)**	**$1,176,673**	**$1,112,285**	**$1,165,286**
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	2	2	-	2	2	2
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	2.00	2.00	-	2.00	2.00	2.00

Detail Revenues & Expenditures - Requested Budget **Version: V - 01 - Agency Request Budget**
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Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	1,356,403	-	1,356,403	-	1,356,403
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	1,083,000	-	1,083,000	-	1,083,000
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	144,000	-	144,000	-	144,000
INTEREST EARNINGS					
0605 Interest Income					
3400 Other Funds Ltd	3,000	-	3,000	-	3,000
TOTAL REVENUES					
3400 Other Funds Ltd	1,230,000	-	1,230,000	-	1,230,000
AVAILABLE REVENUES					
3400 Other Funds Ltd	2,586,403	-	2,586,403	-	2,586,403
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	443,364	-	443,364	-	443,364
3115 Board Member Stipend					

Detail Revenues & Expenditures - Requested Budget
2027-29 Biennium
Tax Practitioners, State Board of

Version: V - 01 - Agency Request Budget
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Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	7,470	366	7,836	-	7,836
3190 All Other Differential					
3400 Other Funds Ltd	3,007	147	3,154	-	3,154
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	453,841	513	454,354	-	454,354
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	158	-	158	-	158
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	107,747	36	107,783	-	107,783
3230 Social Security Taxes					
3400 Other Funds Ltd	34,149	11	34,160	-	34,160
3241 Paid Family Medical Leave Insurance					
3400 Other Funds Ltd	1,744	1	1,745	-	1,745
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	76	-	76	-	76
3260 Mass Transit Tax					
3400 Other Funds Ltd	2,658	65	2,723	-	2,723
3270 Flexible Benefits					
3400 Other Funds Ltd	88,320	-	88,320	-	88,320
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	234,852	113	234,965	-	234,965
TOTAL PERSONAL SERVICES					

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	688,693	626	689,319	-	689,319
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	18,572	910	19,482	-	19,482
4125 Out of State Travel					
3400 Other Funds Ltd	1,916	94	2,010	-	2,010
4150 Employee Training					
3400 Other Funds Ltd	2,887	141	3,028	-	3,028
4175 Office Expenses					
3400 Other Funds Ltd	26,670	(18,693)	7,977	-	7,977
4200 Telecommunications					
3400 Other Funds Ltd	16,796	823	17,619	-	17,619
4225 State Gov. Service Charges					
3400 Other Funds Ltd	50,142	840	50,982	-	50,982
4250 Data Processing					
3400 Other Funds Ltd	46,688	(17,712)	28,976	-	28,976
4275 Publicity and Publications					
3400 Other Funds Ltd	20,560	(18,993)	1,567	-	1,567
4300 Professional Services					
3400 Other Funds Ltd	170,645	15,870	186,515	-	186,515
4315 IT Professional Services					
3400 Other Funds Ltd	46,072	4,285	50,357	-	50,357
4325 Attorney General					

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	210,642	(29,710)	180,932	-	180,932
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	7,595	372	7,967	-	7,967
4650 Other Services and Supplies					
3400 Other Funds Ltd	157,176	7,702	164,878	-	164,878
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	9,064	444	9,508	-	9,508
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	785,425	(53,627)	731,798	-	731,798
TOTAL EXPENDITURES					
3400 Other Funds Ltd	1,474,118	(53,001)	1,421,117	-	1,421,117
ENDING BALANCE					
3400 Other Funds Ltd	1,112,285	53,001	1,165,286	-	1,165,286
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	2	-	2	-	2
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	2.00	-	2.00	-	2.00

Detail Revenues & Expenditures - Requested Budget **Version: V - 01 - Agency Request Budget**
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Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	1,356,403	-	1,356,403	-	1,356,403
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	1,083,000	-	1,083,000	-	1,083,000
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	144,000	-	144,000	-	144,000
INTEREST EARNINGS					
0605 Interest Income					
3400 Other Funds Ltd	3,000	-	3,000	-	3,000
TOTAL REVENUES					
3400 Other Funds Ltd	1,230,000	-	1,230,000	-	1,230,000
AVAILABLE REVENUES					
3400 Other Funds Ltd	2,586,403	-	2,586,403	-	2,586,403
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	443,364	-	443,364	-	443,364
3115 Board Member Stipend					

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	7,470	366	7,836	-	7,836
3190 All Other Differential					
3400 Other Funds Ltd	3,007	147	3,154	-	3,154
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	453,841	513	454,354	-	454,354
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	158	-	158	-	158
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	107,747	36	107,783	-	107,783
3230 Social Security Taxes					
3400 Other Funds Ltd	34,149	11	34,160	-	34,160
3241 Paid Family Medical Leave Insurance					
3400 Other Funds Ltd	1,744	1	1,745	-	1,745
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	76	-	76	-	76
3260 Mass Transit Tax					
3400 Other Funds Ltd	2,658	65	2,723	-	2,723
3270 Flexible Benefits					
3400 Other Funds Ltd	88,320	-	88,320	-	88,320
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	234,852	113	234,965	-	234,965
TOTAL PERSONAL SERVICES					

Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	688,693	626	689,319	-	689,319
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	18,572	910	19,482	-	19,482
4125 Out of State Travel					
3400 Other Funds Ltd	1,916	94	2,010	-	2,010
4150 Employee Training					
3400 Other Funds Ltd	2,887	141	3,028	-	3,028
4175 Office Expenses					
3400 Other Funds Ltd	26,670	(18,693)	7,977	-	7,977
4200 Telecommunications					
3400 Other Funds Ltd	16,796	823	17,619	-	17,619
4225 State Gov. Service Charges					
3400 Other Funds Ltd	50,142	840	50,982	-	50,982
4250 Data Processing					
3400 Other Funds Ltd	46,688	(17,712)	28,976	-	28,976
4275 Publicity and Publications					
3400 Other Funds Ltd	20,560	(18,993)	1,567	-	1,567
4300 Professional Services					
3400 Other Funds Ltd	170,645	15,870	186,515	-	186,515
4315 IT Professional Services					
3400 Other Funds Ltd	46,072	4,285	50,357	-	50,357
4325 Attorney General					

Detail Revenues & Expenditures - Requested Budget **Version: V - 01 - Agency Request Budget**
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Description	2027-29 Base Budget	Essential Packages	2027-29 Current Service Level	Policy Packages	2027-29 Agency Request Budget
3400 Other Funds Ltd	210,642	(29,710)	180,932	-	180,932
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	7,595	372	7,967	-	7,967
4650 Other Services and Supplies					
3400 Other Funds Ltd	157,176	7,702	164,878	-	164,878
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	9,064	444	9,508	-	9,508
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	785,425	(53,627)	731,798	-	731,798
TOTAL EXPENDITURES					
3400 Other Funds Ltd	1,474,118	(53,001)	1,421,117	-	1,421,117
ENDING BALANCE					
3400 Other Funds Ltd	1,112,285	53,001	1,165,286	-	1,165,286
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	2	-	2	-	2
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	2.00	-	2.00	-	2.00

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Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3115 Board Member Stipend						
3400 Other Funds Ltd	366	366	-	-	-	
3190 All Other Differential						
3400 Other Funds Ltd	147	147	-	-	-	
SALARIES & WAGES						
3400 Other Funds Ltd	513	513	-	-	-	
TOTAL SALARIES & WAGES	**$513**	**$513**	**-**	**-**	**-**	
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
3400 Other Funds Ltd	36	36	-	-	-	
3230 Social Security Taxes						
3400 Other Funds Ltd	11	11	-	-	-	
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	1	1	-	-	-	
3260 Mass Transit Tax						
3400 Other Funds Ltd	65	65	-	-	-	
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	113	113	-	-	-	
TOTAL OTHER PAYROLL EXPENSES	**$113**	**$113**	**-**	**-**	**-**	

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
PERSONAL SERVICES						
3400 Other Funds Ltd	626	626	-	-	-	
TOTAL PERSONAL SERVICES	**$626**	**$626**	**-**	**-**	**-**	
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	910	-	-	910	-	
4125 Out of State Travel						
3400 Other Funds Ltd	94	-	-	94	-	
4150 Employee Training						
3400 Other Funds Ltd	141	-	-	141	-	
4175 Office Expenses						
3400 Other Funds Ltd	(18,693)	-	-	1,307	(20,000)	
4200 Telecommunications						
3400 Other Funds Ltd	823	-	-	823	-	
4225 State Gov. Service Charges						
3400 Other Funds Ltd	840	-	-	840	-	
4250 Data Processing						
3400 Other Funds Ltd	(17,712)	-	-	2,288	(20,000)	
4275 Publicity and Publications						
3400 Other Funds Ltd	(18,993)	-	-	1,007	(20,000)	
4300 Professional Services						
3400 Other Funds Ltd	15,870	-	-	15,870	-	
4315 IT Professional Services						

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
3400 Other Funds Ltd	4,285	-	-	4,285	-	
4325 Attorney General						
3400 Other Funds Ltd	(29,710)	-	(100,000)	10,290	60,000	
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	372	-	-	372	-	
4650 Other Services and Supplies						
3400 Other Funds Ltd	7,702	-	-	7,702	-	
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	444	-	-	444	-	
SERVICES & SUPPLIES						
3400 Other Funds Ltd	(53,627)	-	(100,000)	46,373	-	
TOTAL SERVICES & SUPPLIES	**($53,627)**	**-**	**($100,000)**	**$46,373**	**-**	
EXPENDITURES						
3400 Other Funds Ltd	(53,001)	626	(100,000)	46,373	-	
TOTAL EXPENDITURES	**($53,001)**	**$626**	**($100,000)**	**$46,373**	**-**	
ENDING BALANCE						
3400 Other Funds Ltd	53,001	(626)	100,000	(46,373)	-	
TOTAL ENDING BALANCE	**$53,001**	**($626)**	**$100,000**	**($46,373)**	**-**	

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Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3115 Board Member Stipend						
3400 Other Funds Ltd	366	366	-	-	-	
3190 All Other Differential						
3400 Other Funds Ltd	147	147	-	-	-	
SALARIES & WAGES						
3400 Other Funds Ltd	513	513	-	-	-	
TOTAL SALARIES & WAGES	**$513**	**$513**	**-**	**-**	**-**	
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
3400 Other Funds Ltd	36	36	-	-	-	
3230 Social Security Taxes						
3400 Other Funds Ltd	11	11	-	-	-	
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	1	1	-	-	-	
3260 Mass Transit Tax						
3400 Other Funds Ltd	65	65	-	-	-	
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	113	113	-	-	-	
TOTAL OTHER PAYROLL EXPENSES	**$113**	**$113**	**-**	**-**	**-**	

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
PERSONAL SERVICES						
3400 Other Funds Ltd	626	626	-	-	-	
TOTAL PERSONAL SERVICES	**$626**	**$626**	**-**	**-**	**-**	
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	910	-	-	910	-	
4125 Out of State Travel						
3400 Other Funds Ltd	94	-	-	94	-	
4150 Employee Training						
3400 Other Funds Ltd	141	-	-	141	-	
4175 Office Expenses						
3400 Other Funds Ltd	(18,693)	-	-	1,307	(20,000)	
4200 Telecommunications						
3400 Other Funds Ltd	823	-	-	823	-	
4225 State Gov. Service Charges						
3400 Other Funds Ltd	840	-	-	840	-	
4250 Data Processing						
3400 Other Funds Ltd	(17,712)	-	-	2,288	(20,000)	
4275 Publicity and Publications						
3400 Other Funds Ltd	(18,993)	-	-	1,007	(20,000)	
4300 Professional Services						
3400 Other Funds Ltd	15,870	-	-	15,870	-	
4315 IT Professional Services						

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Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
3400 Other Funds Ltd	4,285	-	-	4,285	-	
4325 Attorney General						
3400 Other Funds Ltd	(29,710)	-	(100,000)	10,290	60,000	
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	372	-	-	372	-	
4650 Other Services and Supplies						
3400 Other Funds Ltd	7,702	-	-	7,702	-	
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	444	-	-	444	-	
SERVICES & SUPPLIES						
3400 Other Funds Ltd	(53,627)	-	(100,000)	46,373	-	
TOTAL SERVICES & SUPPLIES	**($53,627)**	**-**	**($100,000)**	**$46,373**	**-**	
EXPENDITURES						
3400 Other Funds Ltd	(53,001)	626	(100,000)	46,373	-	
TOTAL EXPENDITURES	**($53,001)**	**$626**	**($100,000)**	**$46,373**	**-**	
ENDING BALANCE						
3400 Other Funds Ltd	53,001	(626)	100,000	(46,373)	-	
TOTAL ENDING BALANCE	**$53,001**	**($626)**	**$100,000**	**($46,373)**	**-**	

Description						

NO RECORDS AVAILABLE

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
Total Salary											-	-	443,364	-	443,364
Total OPE											-	-	231,209	-	231,209
Total Personal Services					**2**	**2.00**					**-**	**-**	**674,573**	**-**	**674,573**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE GF	LF	OF	FF	AF
0000001	MEAH Z7589 HI	AGENCY HEAD 9	32X	PF	1	1.00	24	9	12528	SAL	-	-	300,672	-	300,672
										OPE	-	-	142,807	-	142,807
0000003	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	5508	SAL	-	-	132,192	-	132,192
										OPE	-	-	87,597	-	87,597
0000010	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000011	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000012	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000013	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000014	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000015	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
0000016	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500
										OPE	-	-	115	-	115
Total Salary											-	-	443,364	-	443,364
Total OPE											-	-	231,209	-	231,209
Total Personal Services					**2**	**2.00**					**-**	**-**	**674,573**	**-**	**674,573**

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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**		
				Lottery Funds						**0**	**0**	**0**		
				Other Funds						**0**	**0**	**0**		
				Federal Funds						**0**	**0**	**0**		
				Total Funds						**0**	**0**	**0**	**0**	**0.00**

POS116 - Net Package Fiscal Impact Report

2027-29 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**		
				Lottery Funds						**0**	**0**	**0**		
				Other Funds						**0**	**0**	**0**		
				Federal Funds						**0**	**0**	**0**		
				Total Funds						**0**	**0**	**0**	**0**	**0.00**