



OREGON NEWS

www.oatc-oregon.org

President's Message

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I had a wonderful Christmas and enjoyed my grandchildren a lot, watching the joy in their faces as they pushed a little wooden train around and around the track, with the comment "Mom I don't want to eat, I just want to play." I hope you enjoyed the holidays as much as I did.

I have a lot of education classes scheduled in January. With all the changes it looks like Congress is providing job security for a while.

OATC as a state organization sponsors excellent continuing education classes all year for our membership at affordable prices. Each year members can attend the following seminars:

Update	6 hours
Safety Net	6 hours
Basics & Beyond	6 hours
Convention	20 hours
Super Star Seminar	16 hours

Each chapter from around the state also sponsors monthly education at no additional cost to members. Chapter CPE typically ranges from a minimum of 12 hours yearly to 40 or more hours. OATC members can attend any chapter meeting as a benefit of their paid dues. Check the calendar on the OATC website for listings.

Those of you who attended convention in Bend will get an additional two hours of education if you attended Ron Wagner's class.

Can you tell that education is next to my heart? Maybe I should say in "My Blood."

I wish you all a Blessed New Year.

Respectfully Submitted,

Vickie Hull, President



LINKS

Oregon Board of Tax Practitioners:

<http://www.oregon.gov/OBTP/>

Oregon Association of Tax Consultants:

<http://www.oatc-oregon.org/>



We endeavor to provide accurate and reliable material in this newsletter; however, the possibility of error exists. The editor and/or OATC will not be held responsible for any misinformation. All persons using any information contained herein are encouraged to use all sources of information to arrive at a tax law decision. OATC does not specifically endorse any services or products contained in paid advertising.

SHORT TAKES

FREE WEBINAR: MEETING YOUR EITC DUE DILIGENCE

Presented on January 4, 2012 at 11 a.m. Pacific time by Mary O'Brien and Lynne Morrison from the Earned Income Tax Credit Office of the IRS. Learn about new practitioner due diligence requirements, protect yourself from penalties with tried and true tips, avoid common pitfalls through best practices, get the latest on IRS' multi-tiered compliance program, and see how free tools can help you comply. Go to <http://www.visualwebcaster.com/IRS/84231/reg.asp?id=84231>

FROM THE IRS REGARDING NEW PTIN APPLICATIONS

We are able to provide a little more time before the end of the year for NEW preparers who are applying for a PTIN for the first time. **New applicants should apply for their PTINs immediately.** The system outage does not affect existing PTIN holders wishing to renew for 2012.

Here's the latest window:

The PTIN system will be unavailable for **NEW** applications from 5:00 PM ET on Monday, December 26 until approximately 9:00 AM ET on Monday, January 9. We sincerely apologize for the inconvenience. We also are looking at ways to mitigate this problem for people who cannot submit their applications prior to December 26. More to come on this topic.

EMPLOYER RESPONSIBILITIES FOR W-2 REPORTING FOR EMPLOYEE HEALTH PREMIUM COSTS

The Affordable Care Act originally required that, beginning with 2011 taxes (reported in early 2012), employers must include "the aggregate cost of employer-sponsored coverage" (that is, the premium cost paid by the employer) to the [W-2 form](#) given to employees who have that coverage. The information goes on Line 12, which is used for a variety of information (there are 4 lines available). The IRS will use this information to verify that employers are providing health coverage (there will be penalties in the future for not providing coverage).

THE GOOD NEWS:

For 2011 W-2s: The IRS has announced that, for 2011 only, **employers don't have to include employee premium costs on 2011 W-2 forms.**

EITC DUE DILIGENCE TRAINING MODULE

Preparers suggested IRS develop an on-line training module for EITC eligibility and meeting due diligence requirements. The IRS listened and developed a training module for use this filing season. The module contains interactive scenarios walking preparers through examples of applying the due diligence requirements. After completing the module, there is a test. If you pass the test, you can print out a certificate of completion! Additionally, enrolled agents can earn Continuing Professional Education credit by completing the module and passing the test.

Go to: <http://www.eitc.irs.gov/training/welcome/>

OREGON STATE BOARD OF TAX PRACTITIONERS TAX BOARD BULLETIN NEWSLETTER—NOVEMBER 2011

http://www.oregon.gov/OBTP/news/Bulletins/2011/11-2011_tax_board_bulletin_newsletter.pdf

LETTERS FROM THE IRS YOU DO NOT WANT TO RECEIVE

Dear Tax Return Preparer,

You are receiving this letter because the returns you prepared for clients during the most recent filing season have a high percentage of attributes associated with returns typically containing inaccuracies and misinterpretations of tax law. The enclosed document addresses some income tax issues our review suggests you may have misunderstood or misinterpreted. Please review this information carefully.

Tax return preparers are expected to be knowledgeable in tax law and prepare accurate returns while exercising due diligence. In general, preparers may rely in good faith upon client-provided information but they may not ignore the implications of information known or reasonably suspected to be untrue, incomplete, inconsistent or inaccurate.

Both you and your clients may be adversely affected by incorrect returns. These consequences may include any or all of the following:

- If your clients' returns are examined and found to be incorrect, your clients may be liable for additional tax, interest, additions to tax and penalties.
- Tax return preparers who prepare a client return for which any part of an understatement of tax liability is due to an unreasonable position can be assessed a penalty of at least \$1,000 per return (IRC section 6694(a)).
- Tax return preparers who prepare a client return for which any part of an understatement of tax liability is due to reckless or intentional disregard of rules or regulations by the tax preparer, can be assessed a penalty of at least \$5,000 per return (IRC section 6694(b)).

We will visit some tax return preparers who receive this letter beginning in November to confirm compliance with return preparer requirements. If we select you for a visit, an IRS representative will contact you to schedule an appointment and to provide you with additional information about the topics we will cover.

In addition to your responsibility to exercise due diligence in preparing accurate returns for your clients, you should be aware of the IRS's tax return preparer requirements, including proper entry of a preparer tax identification number (PTIN) on all returns you prepare for compensation and adherence to electronic filing regulations. For more information on these requirements, visit our website at www.IRS.gov/taxpros.

We hope this letter has heightened your awareness of your responsibilities as a tax return preparer and provided you with information on how you can meet your obligations.

Sincerely,

David R. Williams

Director, Return Preparer Office

Targeted Area of Concern Schedule A, Itemized Deductions

As a paid tax return preparer, you must take all necessary steps to file accurate federal tax returns on behalf of your clients. These steps include reviewing the applicable tax law, and establishing the relevancy and reasonableness of income, credits, expenses, and deductions to be reported on the return. In general, a tax return preparer may rely in good faith without verification upon information furnished by the client. You may not, however, ignore the implications of information furnished to, or actually known by you, and you must make reasonable inquiries if the information as furnished appears to be incorrect, inconsistent with an important fact or another factual assumption, or incomplete. Additionally, a tax return preparer must make appropriate inquiries to determine the existence of facts and circumstances required as a condition for claiming a deduction or credit.

A review of the tax year 2010 individual income tax returns you prepared reveals that these returns contain a high percentage of attributes of returns typically found to have significant errors on Schedule A, Itemized Deductions.

To prepare accurate Schedules A, you should ask your clients sufficient questions to determine that the expenses claimed are correct. Taxpayers may not fully understand the tax laws and may incorrectly believe they are entitled to claim deductions on Schedule A for non-qualifying expenditures. The most common Schedule A issues are:

- Unreimbursed Employee Business Expenses claimed on Form 2106. Taxpayers may only claim allowable unreimbursed expenses.
- Mileage claimed on Form 2106. Taxpayers should have documentation to support business miles claimed.
- Travel, meals and entertainment expense. Taxpayers must have documentation of business purpose, as well as receipts to support expenses claimed.
- Charitable contributions. Taxpayers must have receipts for all cash contributions and adequate documentation for all non-cash contributions.

For more information on issues related to Schedule A, please visit www.irs.gov and review Tax Topics 501 through 514.

Continued on page 5

Targeted Area of Concern

Schedule C, Profit or Loss from Business (Sole Proprietorship)

As a paid tax return preparer, you must take all necessary steps to file accurate federal individual income tax returns on behalf of your clients. These steps include reviewing the applicable tax law, and establishing the relevancy and reasonableness of income, credits, expenses, and deductions to be reported on the return. In general, the preparer may rely in good faith without verification upon information furnished by the client. You may not, however, ignore the implications of information furnished to, or actually known by you, and you must make reasonable inquiries if the information as furnished appears to be incorrect, inconsistent with an important fact or another factual assumption, or incomplete. Additionally, a tax return preparer must make appropriate inquiries to determine the existence of facts and circumstances required as a condition for claiming a deduction or credit.

A review of the tax year 2010 individual income tax returns you prepared reveals that these returns contain a high percentage of attributes of returns typically found to have significant errors on Schedule C, Profit and Loss From Business (Sole Proprietorship).

To prepare accurate Schedules C, you should ask your clients sufficient questions to determine that the expenses claimed are correct. Taxpayers may not fully understand the tax laws and may incorrectly believe they are entitled to claim deductions on Schedule C for non-qualifying expenditures. The most common Schedule C issues are:

- Gross receipts not being fully reported. Books and records should be available for review to substantiate amounts reported.
- Expenses claimed must be ordinary and necessary for the type of business reported.
- All expenses claimed are to be paid or incurred during the taxable year and the allowable amount of the expense must be correctly computed.

For more information on issues related to Schedule C, please visit www.irs.gov.

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**Targeted Area of Concern
Schedule E, Supplemental Income and Loss**

As a paid tax return preparer, you must take all necessary steps to file accurate federal individual income tax returns on behalf of your clients. These steps include reviewing the applicable tax law, and establishing the relevancy and reasonableness of income, credits, expenses, and deductions to be reported on the return. In general, a tax return preparer may rely in good faith without verification upon information furnished by the client. You may not, however, ignore the implications of information furnished to, or actually known by you, and you must make reasonable inquiries if the information as furnished appears to be incorrect, inconsistent with an important fact or another factual assumption, or incomplete. Additionally, a tax return preparer must make appropriate inquiries to determine the existence of facts and circumstances required as a condition for claiming a deduction or credit.

A review of the tax year 2010 individual income tax returns you prepared reveals that these returns contain a high percentage of attributes of returns typically found to have significant errors on Schedule E, Supplemental Income and Loss.

To prepare accurate Schedules E, you should ask your clients sufficient questions to determine that the expenses claimed are correct. Taxpayers may not fully understand the tax laws and may incorrectly believe they are entitled to claim deductions on Schedule E for non-qualifying expenditures. The most common Schedule E issues involve:

- Rental income and expenses not being properly reported.
- Rental depreciation not being correctly calculated.
- Limitations surrounding passive activities, basis and at-risk rules not properly considered or calculated

For more information on issues related to Schedule E, please visit www.irs.gov.

FROM THE EDITOR

The next scheduled edition of Oregon News is March-April 2012. It is quite obvious that we will all be very busy at the end of February, deeply engrossed in our clients' tax returns and madly plotting how we will pull off another busy tax season relatively unscathed. Your editor admits to her lack of ambition in hand-holding and nagging in order to compile the newsletter. She also would love to include chapter news from any and all chapters who are organized enough to send items her way. It can even be unorganized, but has to be sent. Keep in mind that the issue following March-April is, logically, May-June and is quite busy for Association news. This is to encourage chapters, officers, members, and would-be writers to submit items now before we forget or are too busy to care. Your submissions can be anything: chapter education, member news, war stories about tax preparation, unforgettable clients (no names please), amusing anecdotes, poems, recipes, jokes. Surprise your editor!

Wishing you all a Happy New Year!

newsletter@oatc-oregon.org

~Susan

PAYROLL TAX CUT TEMPORARILY EXTENDED INTO 2012

WASHINGTON — Nearly 160 million workers will benefit from the extension of the reduced payroll tax rate that has been in effect for 2011. The Temporary Payroll Tax Cut Continuation Act of 2011 temporarily extends the two percentage point payroll tax cut for employees, continuing the reduction of their Social Security tax withholding rate from 6.2 percent to 4.2 percent of wages paid through Feb. 29, 2012. This reduced Social Security withholding will have no effect on employees' future Social Security benefits.

Employers should implement the new payroll tax rate as soon as possible in 2012 but not later than Jan. 31, 2012. For any Social Security tax over-withheld during January, employers should make an offsetting adjustment in workers' pay as soon as possible but not later than March 31, 2012.

Employers and payroll companies will handle the withholding changes, so workers should not need to take any additional action.

Under the terms negotiated by Congress, the law also includes a new "recapture" provision, which applies only to those employees who receive more than \$18,350 in wages during the two-month period (the Social Security wage base for 2012 is \$110,100, and \$18,350 represents two months of the full-year amount). This provision imposes an additional income tax on these higher-income employees in an amount equal to 2 percent of the amount of wages they receive during the two-month period in excess of \$18,350 (and not greater than \$110,100).

This additional recapture tax is an add-on to income tax liability that the employee would otherwise pay for 2012 and is not subject to reduction by credits or deductions. The recapture tax would be payable in 2013 when the employee files his or her income tax return for the 2012 tax year. With the possibility of a full-year extension of the payroll tax cut being discussed for 2012, the IRS will closely monitor the situation in case future legislation changes the recapture provision.

The IRS will issue additional guidance as needed to implement the provisions of this new two-month extension, including revised employment tax forms and instructions and information for employees who may be subject to the new "recapture" provision. For most employers, the quarterly employment tax return for the quarter ending March 31, 2012 is due April 30, 2012.

OREGON NEWS

We have discontinued our tax practitioner phone line. Please use the resources available on our website to find answers to your questions. If you still have general preparation questions, email us: prac.revenue@state.or.us. If you have questions about a specific account or taxpayer, please call Tax Services at 503-378-4988.

Oregon connection to federal tax law 2011: Oregon is tied to the federal definition of taxable income with the exceptions of Federal subsidies for prescription drug plans and income from domestic production activities (or "QPAI"). If you exempt income from these sources on your federal return you will have an addition on your Oregon return.

A federal court has permanently barred Robert Pendell of Ashland, Oregon from promoting tax scams involving sham entities. U.S. Magistrate Judge Mark D. Clarke cited a 2005 videotaped interview in which Pendell equated the payment of taxes to slavery and stated that SORCE products enabled customers to "reclaim their sovereign rights."

REQUEST FROM WEBMISTRESS

Linda is asking for lots of beautiful shots from around the state that reflects each chapter's area and local industry. She intends to create a mosaic of pictures to replace the plain background. She is looking for a variety of pictures. Email to: webmistress@oatc-oregon.org.

**NEWSLETTER
ADVERTISING RATES**

<i>1/8th Page</i>	\$ 30
<i>1/4 Page</i>	\$ 50
<i>1/2 page</i>	\$ 85
<i>Whole Page</i>	\$140

IRS



News Release

Media Relations Office

Washington, D.C.

Media Contact:
202.622.4000

IRS Moves to Next Phase of Return Preparer Initiative; New Competency Test to Begin

IR-2011-111, Nov. 22, 2011

WASHINGTON — The Internal Revenue Service is moving into the next phase of its effort to improve the tax preparation industry by launching the new Registered Tax Return Preparer competency test.

The new competency test is part of a larger initiative to increase oversight of the tax preparation industry. Last year, the IRS required all paid tax return preparers to obtain a Preparer Tax Identification Number (PTIN). Those tax return preparers who currently have a valid PTIN and are required to take the new test will have until Dec. 31, 2013, to pass it.

Preparers who pass the test and meet other requirements will be given a new designation: Registered Tax Return Preparer. In order to maintain that designation, the individuals must renew their PTINs annually and complete 15 hours of continuing education each year. Enrolled Agents, Certified Public Accountants, and attorneys, among others, are exempt from the new testing and education requirements. These professional groups already meet more stringent guidelines to obtain their professional credentials.

“This is another major step forward in our effort to enhance tax preparation service to millions of taxpayers. People should feel assured that the person they hire to prepare their federal tax returns has a working knowledge of the tax code,” said Doug Shulman, IRS Commissioner. “The majority of tax return preparers are reputable professionals but the few bad apples cause great harm to taxpayers and the industry.”

The fee for the competency test is \$116, which includes the IRS portion of the fee and the fee for Prometric Inc., a third-party test vendor. The test covers preparation of the Form 1040 and its related schedules. Test scheduling begins next week. Initial test takers won't receive their test scores for two to six weeks to allow the IRS to validate the exam and determine the pass/fail cutoff. Once validation is complete, around mid-January, those taking the computer-based test will receive their scores at the test center immediately upon completing the test.

Continued on page 9

Prometric will eventually administer the test at more than 260 centers nationally, but the test is not available at all locations currently. Test sites will be added daily and international locations may be added in the future.

Over 750,000 tax return preparers have obtained PTINs. The IRS estimates that approximately 350,000 people may be initially subject to the Registered Tax Return Preparer test requirement.

Fact Sheet 2011-12 provides additional details about the test, including which preparers are required to take it and how to schedule an appointment.

Work on background check implementation plans continue

The IRS continues to study the most appropriate ways for requiring certain tax return preparers to undergo a background check. The background check is necessary to ensure tax return preparers have not engaged in disreputable conduct and are suitable for practice before the IRS. The IRS will provide additional guidance concerning the background check in coming months.

While the IRS continues to review the issues surrounding background checks, it will issue Registered Tax Return Preparer certificates to individuals who pass the Registered Tax Return Preparer test and a tax compliance check. Individuals issued Registered Tax Return Preparer certificates may begin using the Registered Tax Return Preparer designation, but they still may be subject to additional background checks that the IRS may implement in the future.

Special Enrollment Examination remains unchanged

The process for individuals to become an Enrolled Agent remains unchanged. Most Enrolled Agents have passed a comprehensive three-part IRS test (Special Enrollment Examination) covering individual and business standards and representation rules. Enrolled Agents also must complete 72 hours of continuing education every three years. Most Enrolled Agents have unlimited practice rights before the IRS, which means they can represent clients regarding any tax matter.

The process for registering and taking the Special Enrollment Examination remains unchanged. More information on the Registered Tax Return Preparer Competency Examination and the Special Enrollment Examination is available at www.irs.gov/taxpros/tests.

PTIN renewal season reminder

All PTIN holders must [renew their PTINs](#) for the 2012 filing season by Dec. 31, 2011. The PTIN renewal fee for 2012 is \$63. Return preparers who obtained their PTINs by creating an online account should renew their PTINs at www.irs.gov/ptin.

Preparers who used paper applications to receive their 2011 PTINs were sent an activation code that they can use to create an online account and convert to an electronic renewal for 2012. Individuals can also renew using a paper Form W-12, IRS Paid Preparer Tax Identification Number Application, but renewing electronically avoids a four to six week wait for processing the renewal request.

DAVE BARRY ON TAXES

IT'S TAX TIME. I know this because I'm staring at documents that make no sense to me, no matter how many beers I drink.

Take, for example, my Keogh Plan. If you're wondering what a Keogh Plan is, the technical answer is: Beats me. All I know is, I have one, and the people who administer it are always sending me Important Tax Information. Here's the first sentence of their most recent letter, which I swear I am not making up:

"Dear David: The IRS has extended the deadline for the restatement of your plan to comply with GUST and various other amendments until, in most instances, September 30, 2003."

I understand everything in that sentence, up to "David." After that I am lost. Apparently I have until September 30 (in most instances) to get my plan -- no, sorry, the restatement of my plan -- to comply with something (but what?) called "GUST." And of course various other amendments. But how do I do this? And what if I don't?

The letter doesn't make this clear. It does, however, say this: "You must adopt EGTRRA prior to the end of the plan year beginning in 2002." I am, frankly, reluctant to adopt anything called "EGTRRA," which sounds like the name of a giant radio-active chicken that destroys Tokyo.

The thing is, this letter isn't from the Internal Revenue Service ("We're Working to Put You in Jail!"). It's from people on my side, people who sincerely want to tell me something, probably important, about GUST and EGTRRA. But I won't even try to finish their letter.

I'll put it, with all the other tax documents that I do not understand, in a folder marked "Taxes," and I'll mail it to a guy I know named Evan. A few weeks later he'll mail me back a tax return that I will sign and send along to the IRS without reading any part of it, except where it says "SIGN HERE."

That's right: I have no idea what my tax return says, even though I'm legally responsible for it. I just have to hope that, when Evan prepares it, he's not in a prankish mood:

IRS auditor: Mr. Barry, can you explain why, on Page 27 of your return, stapled to Form 4992, "Depreciation and Amortization," is the thymus gland of an otter?

Me: That's not mine!

IRS auditor: Also, on Page 23, you claim, as dependents, and I quote: "The Entire Cast of Buffy the Vampire Slayer."

I'm not the only taxpayer who has no idea what he's sending to the IRS. This year, only 28 percent of all Americans will prepare their own tax returns, according to a voice in my head that invents accurate-sounding statistics.

Why can't Americans do their own taxes? Because the federal tax code is out of control, that's why. It's gigantic and insanely complex, and it gets worse all the time. Nobody has ever read the whole thing. IRS workers are afraid to go into the same room with it. They keep it locked in the basement, and, once a day, they open the door, heave in a live taxpayer -- some poor slob who failed to adopt EGTRRA in time to comply with GUST (and various other amendments) -- then slam the door shut, before the screams start.

As a result, we have reached the point where even the IRS doesn't know what the Tax Code says. Last year, the Treasury Department discovered -- I am still not making this up -- that the IRS paid out more than \$30 million to people who filed for the slavery tax credit. Yes! Thirty million dollars! Only guess what? It turns out there is no slavery tax credit! Whoops!

It would not surprise me if, any day now, they discover that there is no such person as "Keogh."

The question is: What can we, as citizens, do to reform our tax system? As you know, under our three-branch system of government, the tax laws are created by Satan. But he works through Congress, so that's where we must focus our efforts.

Here's my proposal, which is based on the TV show Survivor: We put the entire Congress on an island. All the food on this island is locked inside a vault, which can be opened only by an ordinary American taxpayer named Bob.

Every day, the congresspersons are given a section of the Tax Code, which they must rewrite so that Bob can understand it. If he can, he lets them eat that day; if he can't, he doesn't.

Or, he can give them food either way. It doesn't matter. The main thing is, we never let them off the island.

OATC Portland Metro 2011 Supplemental Update

Six Hours of Continuing Professional Education

Saturday, January 7, 2012 from 9 AM to 4 PM.

NEW LOCATION - Holiday Inn - Portland Airport, 8439 NE Columbia Blvd

Speakers: (speakers to be announced)
Internal Revenue Service - 3 hours
Oregon Department of Revenue – 1 hour
City of Portland Revenue Bureau – 1 hour
Department of Consumer and Business Services – 1 hour

New this Year

Optional Lunch for \$10.00

Includes Pasta buffet with 2 types of pasta, 2 types of sauces, garden salad, garlic bread,
Coffee, tea, or iced tea.

For more information contact:

Dale Marino 503-239-4716 or PortlandPresident@oatc-oregon.org

OATC Portland Metro 2011 Supplemental Update Registration Form

_____ \$35.00 OATC Member or new licensee. Member of _____ Chapter.
_____ \$40.00 OAIA/OSTC/OrSea/WSTC (enclose copy of your current membership card)
_____ \$80.00 Non-Member
_____ FREE - New OATC member with completed registration form and fee
_____ \$10.00 – Optional Lunch Buffet

Late registration - add \$ 15.00 (Registration must be received by December 31, 2011)

Please Print Clearly – No Refunds after December 31, 2011 – One attendee per form.

Name _____ PTIN _____

Address /City/State/Zip _____

Home Tel No _____ Work Tel No _____

Email address – Required _____

Make check payable to “OATC ”. Return check fee is \$30.

Must be received by December 31, 2011. Mail to:

Dale Marino, Supplemental Update, PO Box 33022, Portland, Oregon 97292-3022

JACKSON COUNTY OATC WINTER SEMINAR



Peter Bunce graduated from Oregon State University and began practicing public Accounting in 2003. He specializes in complex tax and accounting issues for businesses and individuals, with specific industry focuses including manufacturing, construction, retail and professional services. In recent years, he's taught seminars on various tax subjects around Oregon.

Dave Kiser is a member of our chapter who does presentations from time to time. He is also 3rd Vice-President of OATC. He formerly served as our Chapter Treasurer and our Bulk Order Guru. His presentation promises to be entertaining and informative.

Date: **JANUARY 7, 2012**

CANCELLATION OF DEBT

Peter Bunce, CPA

RTRP TESTING INFORMATION

Dave Kiser, LTC

Masonic Temple
975 N Phoenix Road
Medford, OR 97504

9 —1 pm & 1 —2 pm **CANCELLATION OF DEBT**
(Lunch is not included)

2:00 PM—4:00 PM **RTRP TESTING INFORMATION**

4 Federal CE hours, 6 Oregon CE hours

Jackson County Chapter
OATC

Contact person: **Jacquie May**

147 N. Pioneer St.
Ashland, OR 97520

Phone: 541-482-3221
E-mail: jacquie@mind.net



Jackson County OATC Winter Seminar

- | | |
|---|---|
| <input type="checkbox"/> OATC Member \$25 | <input type="checkbox"/> Late Registration \$35 |
| <input type="checkbox"/> OSTC Member \$30 | <input type="checkbox"/> Late Registration \$40 |
| <input type="checkbox"/> Non-Member \$35 | <input type="checkbox"/> Late Registration \$45 |

Name _____ Phone: _____

Street _____ City _____ Zip _____

Member of Chapter _____ Email _____

Amount Enclosed \$ _____ Make check payable to: Jackson County OATC

**REGISTRATION MUST BE
POSTMARKED BY DEC 31st TO
AVOID LATE FEE**

HIGHLIGHTS FROM THE OATC EXECUTIVE COUNCIL MEETING DECEMBER 3, 2011

The minutes from the June 7 and June 11, 2011 Executive Council Meeting were read and approved (Contact the state office for copies of the minutes).

Patricia Logan presented the financial reports for the year ending 6/30/2011 and the period ending 10/31/2011; an extension was filed for the tax return; and \$14,100 was paid in June on the principal of the mortgage for the office building.

Linda Musson presented the office report: we will need a new fax machine and copy machine; Group Services are going well and we expect higher orders than ever before; internet service was changed to Clear for a lower price and better service.

Bev Diercks presented the Internal Review reports for the past three years. The following recommendations were made and approved: reconcile the conflict between office procedures and bylaws on how checks are signed; establish a credit card for OATC to facilitate purchases; revise the SOPs to require the Internal Review to be conducted at the office; include a line item in the budget for the Internal Review Committee under the President's Expense category.

Vickie Hull and Patricia Logan asked everyone to notify the Sunshine Committee of life events for appropriate action by the committee.

Kirk Donavin (not in attendance) submitted reports for the September 29 and November 10, 2011 Oregon State Board of Tax Practitioners Meetings and the October 28, 2011 Oregon Department of Revenue/Internal Revenue Service meeting.

Vickie Hull reported that the 2011 Convention was profitable and asked for volunteers to help with the 2012 Convention. The theme for 2012 is Educate Your Dreams and will be held June 21-23 offering 20 hours of education. Rooms can be reserved now for \$89 per night plus tax (ask for the OATC rate). The Board voted on the following prices for early registration:

\$295 if registered by March 1, 2012	\$325 is registered by May 1	\$350 after May 1
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Kari Lasswell reported the 2013 Convention will be at the Oregon Gardens, Silverton, June 18-22. She asked for an education chair volunteer. Suggested topics include interview techniques, practice management, registered tax return preparer items, and ethics. Vickie Baker announced that Blue Mountain Chapter has volunteered to chair the 2014 Convention.

Bob Betts reported as co-chair with Kari Laswell of the Education Committee that Safety Net attendance was down, but costs were lower because of targeted mailings and lower vendor expense. The Committee will no longer produce hard copy brochures, opting to send brochures electronically (It will be important for members to notify the office of current email addresses). OATC state education status regarding education hours for Enrolled Agents has been extended to June 30, 2012. Chapters must apply for their own status. Super Star Seminar will be part of the 2nd VP responsibilities and proceeds will benefit the Building Fund.

David Kiser reported that Officers' Training will be July 13-14, 2012 at the Evangelical Center in Milwaukie. He also reported on ideas to increase OATC membership, including recruiting at the chapter level.

Debbie McKinney presented changes to the SOPs (Standard Operating Procedures) which were approved, most notably the addition of The Denny Purkey Award to be given at the discretion of the OATC President to an outstanding person who contributes the most to OATC in the most professional manner.

Chapter banners may be purchased for \$43.55 each. Contact the state office for information.

The Board authorized installing a new door between the outer office and the meeting room at the state office.

Committee members, contact people, and other volunteers need to be members with paid dues.

Chapter Financial Reports should be signed and dated by the chapter officer.



Oregon Association of Tax Consultants
3075 SW 234th Avenue, Suite 110
Hillsboro, OR 97123-8187
Change Service Requested

Contains Dated Material

CHAPTER PRESIDENTS & MEETINGS

BLUE MOUNTAIN CHAPTER

Cathy Johnson, Meets 2nd Thurs & 3rd Tues
cathy@silvercreekteam.com

CENTRAL OREGON CHAPTER

Rae Ann Curtis Meets 4th Mon Eve
CentralOregonPresident@oatc-oregon.org

CLACKAMAS CHAPTER

Yvonne Schwartz, Meets 3rd Mon Eve
ClackamasPresident@oatc-oregon.org

JACKSON COUNTY CHAPTER

Eileen (Andy) Gough, Meets 1st Mon Lunch,
3rd Mon Eve

JacksonCoPresident@oatc-oregon.org

KLAMATH COUNTY CHAPTER

Vickie Baker, Contact Pres for Meet Schedule
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LANE COUNTY CHAPTER

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MID-COLUMBIA CHAPTER

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MidColumbiaPresident@oatc-oregon.org

MID-WILLAMETTE CHAPTER

Kari Denison Lasswell, Meets 2nd Thurs
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MT. HOOD CHAPTER

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NORTH COAST CHAPTER

Carolyn Anderson Contact Pres for Meeting
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Dale Marino Meets 2nd Tues
PortlandPresident@oatc-oregon.org

SALEM CHAPTER

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SOUTH COAST CHAPTER

Inactive

TREASURE VALLEY CHAPTER

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TUALATIN VALLEY CHAPTER

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Jeannie Ryall & Dee Dee Pigeon

2013 CONVENTION

Kari Denison Lasswell

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