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# TAX BOARD BULLETIN

VOLUME 36, ISSUE 2

NOVEMBER 2012

## Message From the Chair ~Janis Salisbury~

What a relief, as we all have made it through another deadline date. On the other hand, it always seems that there is a deadline of some kind, especially when working with fiscal year filers or preparing payrolls. Actually that is how we feel here on the Board as we make a set of decisions and think we are through, another set of issues emerge to be decided upon.

Right now we are in the midst of the annual review of the Administrative Rules that provide us with much of our governance. Each year one thinks that we have found all of the housekeeping changes that need be. Amazing how we look at it all again and there are another batch of changes. Not all are housekeeping issues. As our industry changes, so need the rulings to change, always to make it better and up-to-date. These current changes can be found at the Board Web site for your review. Remember this is your profession; make it your governing support. Find the time to check this out on the Web site and send comments in.

consultant's exam. The pass rate is just not where it is adding enough personnel to the industry. This is an area we need more employed, not fewer. We are always searching for ways to improve. Over recent years, during the annual exam reviews we look at every question to determine what would make it easier to understand, if it is even relevant, can it be rewritten, or should it just be removed. All of the above are done and evaluated by several pairs of eyes. Watch for future discussions and articles on this topic. This is also where input from you would be invaluable. Creative insight is always useful. Share your thoughts with us by emailing any Board or staff member, calling any of us to chat, writing a letter, or attending the Board meetings.



**Janis Salisbury**

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Another major area of concern is the preparer's entrance exam and

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## Board of Tax Practitioners 3218 SE Pringle Road #120, Salem, Oregon 97302 2012/2013 Annual Calendar

All meetings are open to the public unless otherwise stated. The Tax Board encourages interested licensees to attend any public meeting. Your input is appreciated!

Meeting notices and agendas are located on the Board of Tax Practitioners Web site at [www.oregon.gov/OBTP](http://www.oregon.gov/OBTP) approximately two weeks prior to the scheduled meeting date. A map and directions to the Board of Tax Practitioners office, which is located in the Morrow Crane Building, is available via our Web site. If notices and agendas have not been posted, please e-mail the Board office at [tax.bd@state.or.us](mailto:tax.bd@state.or.us) to find out when they will be posted.

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

Month / Time	Topic	Location	Comments
<b>2012</b>			
January 5 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
May 8 <sup>h</sup> & 9 <sup>th</sup> 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
May 10 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
July 10 <sup>th</sup> & 11 <sup>th</sup> 9:00 a.m.	Exam Work Sessions	Salem Morrow Crane Building	Exam Work Sessions Executive Session
July 12 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
September 20 <sup>th</sup> OUTREACH MEETING	Board Meeting	Bend The Riverhouse Hotel <a href="http://www.riverhouse.com">www.riverhouse.com</a>	Public Welcome
September 20 <sup>th</sup> OUTREACH MEETING	Licensee Luncheon	Bend The Riverhouse Hotel <a href="http://www.riverhouse.com">www.riverhouse.com</a>	Licensee Luncheon
November 8 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome
December 8 <sup>th</sup> 9:30 a.m.	Board Administered Examination	Winema Place NW Center Building 50 4061 Winema Place NE Salem, Oregon	Space availability is 275 candidates. Application deadline: November 10, 2011
<b>2013</b>			
January 10 <sup>th</sup> 9:00 a.m.	Board Meeting	Salem Morrow Crane Building	Public Welcome

- Meeting times and locations are subject to change. Please refer to the following URL for up-to-date information: [http://www.oregon.gov/OBTP/public\\_meetings.shtml](http://www.oregon.gov/OBTP/public_meetings.shtml)
- Committee meeting dates, times and locations will be scheduled as needed.

# TAX BOARD BULLETIN

## Chair (Continued from page 1)

Securing a Consultant's license is part of these concerns as well. Obviously the act of preparing taxes has changed over the years. It appears that since so much of the preparation work is to be done by the computer, the skills that one can receive through hand-preparation are not gleaned. Nor is theory developed, as it should. Look further into this newsletter for an article on Mentoring by Joe Lovato. It is a definite opportunity to assist the future of our profession.

Speaking of Joe Lovato, he was sworn in during our July meeting, after being appointed by the Governor. Joe brings a strong professional

history to the Board. Many of you know him through your daily jobs. His constant participation in the exam review process over the past several years will be of great assistance as we continue to review how the Oregon licensing board interplays with the new national licensing law and numerous other related issues. Welcome aboard!

We are all involved in a profession that we should be proud of and pleased that we have chosen this field. By all working together we can continue to not only uphold its credence, but also improve it as well for all of us.

## Message from the Director

*~Ron Wagner~*

In the November 2011 newsletter I talked about the need for us all to work together. That remains true now as much as ever. Not only do we need to work together in our offices, we need to work together on a larger scale. The question has been brought to the Board of how does the paid tax practitioner community work with the volunteer tax preparer community?

Licensees have asked the Board to expand the jurisdiction of the Board to include volunteer tax preparers. They cited examples of tax returns prepared by volunteers that included errors, sometimes costing the taxpayer more than one thousand dollars. The Board is concerned about protecting the public, both those served by licensees, over whom we have jurisdiction, and those served by volunteers, even though we have no jurisdiction over them. We have had conversations with the volunteer groups and with an Oregon legislator. I have also shared the concerns with management at the

IRS who administers the Tax-Aide and VITA programs. We all have the same goal in mind; that all personal income tax returns be prepared accurately. We will continue to work with the IRS and volunteer groups to increase the accuracy rate of returns prepared by volunteers and ensure volunteers work within the proper scope. OSTC, OATC, and ORSEA have joined to work with us and the volunteer community to look for possible ways we can work together as well. So look for information from these organizations of how you may be able to help.

The Board has just one legislative concept for consideration



Ron Wagner

(Continued on page 4)

# TAX BOARD BULLETIN

## Director (Continued from page 3)

before the 2013 legislative body. LC338 was drafted to include employees of attorneys in the group that is excluded from the Board's licensing laws. Feel free to track this legislation during the legislative session. You may even want to provide testimony before the committee in favor or against the bill. The most important part is for you to be involved and share your thoughts on the bill.

The Board of directors approved a small number of changes to the Board's administrative rules. The proposed changes came from Board staff as well as from licensees who volunteered to review rules as part of the Rules Advisory Committee. You will have the opportunity to provide public comment in writing or in person on December 18, 2012.

There is yet one more opportunity to provide

invaluable input for the Board with just a few minutes of your time to take the Board's survey. This will provide needed feedback on how well we are serving you. You will provide feedback on the Board's timeliness, helpfulness, knowledge and expertise, availability, quality, content and Web site. This input really is necessary, and we are required by the Oregon Legislature to provide statistics on these issues. We cannot do so without your feedback. So please take a few minutes before you get too involved with the holidays and take our survey. Here is the link to get you started. <http://www.surveymonkey.com/s.asp?u=275003391858>.

I want to express my thanks to the best group of tax practitioners in the nation. That's all of you! You are the most dedicated and competent group of tax professionals and serve your clients so well. Know that it does not go unrecognized.



**2012 Licensee Luncheon  
The Riverhouse ~ Bend, Oregon**

# TAX BOARD BULLETIN

## Message from the Compliance Specialist/Investigator

~Monica J. Walker~

**W**ow, we are fast approaching the 2013 tax season! Before you know it you will all be “knee deep” in preparing, advising and assisting on personal income tax returns again. Hopefully not before you have had a chance to relax and enjoy the holiday season as well as spend quality time with family and good friends.

The Board office has received many calls requesting clarification on the changes to the Oregon Administrative Rules permanently filed on February 1, 2012. Among the calls, is a high rate of questions in regard to the new advertising requirements that became effective on July 1, 2012. In light of the many questions, I thought it might be helpful to provide a recap of some of the recent changes made to the Oregon Administrative Rules as well as provide information licensees may find beneficial come tax season.

### **OARs Effective February 1, 2012**

**OAR 800-015-0010 ~ Continuing Education**  
Requires that licensees maintain attendance records, of continuing education (CE) courses taken, for a total of four (4) years. The previous requirement was that they be retained for a total of two (2) years. The reason for the change was to be consistent with federal CE retention requirements.

**OAR 800-015-0020 ~ Continuing Education Program Requirements**

1) Includes “Tax Representation: Exam, Collection or Appeals” as acceptable subject matter for CE. 2) Clarifies that licensees will not receive credit, more than once, for attending repeat courses by the same instructor within the same CE reporting period.

**OAR 800-015-0030 ~ Continuing Education and Basic Sponsor Requirements**

1) Requires that CE sponsors also maintain records for four (4) years – which is consistent with federal

CE retention requirements. 2) Requires licensees who receive notification of CE audit from the Board, to submit a photocopy of an official transcript from accredited colleges or universities from which they have received CE.

### **OARs Effective July 1, 2012**

**OAR 800-010-0050 ~ Advertising & Solicitation**

1) All business advertising must include the Board issued registration number of the firm, written as “OBTP# Bxxxxx” OR the firm’s Designated Licensed Tax Consultant, written as “LTC# xxxx-C”. 2) All individual advertising must include the licensee’s Board issued license number, written as “LTC# xxxx-C” or “LTP# xxxx-P.”

For additional information and a listing of advertisements that need to include a license/ registration number, please refer to the following link: [http://www.oregon.gov/OBTP/docs/pdfs/advertising\\_rules.pdf](http://www.oregon.gov/OBTP/docs/pdfs/advertising_rules.pdf)

**OAR 800-020-0015 ~ Application for Examination**

1) Increases the number of work experience hours required to qualify to take the consultant examination from 780 hours to 1100 hours. 2) Increases the maximum number of hours of qualifying credit allowed for volunteering from 150 hours to 212 hours. 3) Increases the continuing education hours allowed in place of work experience hours from 260 hours to 365 hours.

### **What Duties Can Unlicensed Staff Perform?**

The Board often receives calls from licensees asking what type of office functions can be performed by unlicensed staff and still be assured the business is in compliance with Board statutes and rules. Office staff may perform data entry, as long as the information does not come from source documents or directly from the consumer’s personal income tax return. They may verify the accuracy of the math on the returns

# TAX BOARD BULLETIN

## Compliance *Continued from page 5*

and can make copies of tax returns for the taxpayers. They can also check that the amounts listed on a document for withholdings, property taxes, and other information has been transferred correctly from copies of source documents. If there is a discrepancy with data on any document, (original or copy) an unlicensed staff is not allowed to make any changes and should give the document/data to a licensee to make the correction. Office staff should use copies of source documents when checking returns for accuracy. The Board strongly recommends that an office procedure be developed which specifically outlines the duties that are allowed by unlicensed staff and ensure that the procedure is shared with unlicensed staff before they begin working in the office. The intention of having unlicensed office staff may be to help the consumer by avoiding delays, but the consequences of preparing, advising or assisting in the preparation of personal income tax returns could result in a civil penalty for the staff person as well as the designated consultant and the owner of the business.

### Signage on Returns

The Board recently reviewed the OARs regarding signage requirements as well as whether or not they are in conflict with the new IRS PTIN requirements during their September 20, 2012, Board meeting and would like to offer some insight and clarification into the matter. Oregon Administrative Rule (OAR) 800-010-0040(2) ~ Identification; states: "The state personal income tax return shall include the signature and the Board issued license number of the licensee who substantially prepared the return."

This means that the Board requires the person who prepared the return to sign, date and provide their license number on the signature page of the return. Should the return be prepared by more than one individual, then the return must be signed, dated and list the license number of the individual who completed the majority of the return, i.e., the individual who 'substantially' completed the return. This does not mean that the Designated/ Resident Consultant, business owner or person who reviews the return signs, dates and provides their

license number on the return. To do this would be a violation of the OARs. The Board's intent when they established this OAR was to be able to clearly see who was/is the actual preparer of the return, not who is responsible for the activities of the business. We understand that business owners, designated and resident consultants are responsible for the day to day activities as well as the return preparation, advice, and assistance that take place within a business.

It is important to note that the Board does not believe the OAR is in conflict with the IRS PTIN requirements and they are not aiming to diminish the roles of a business owner, designated or resident consultant with this signing requirement. The Board feels the ability to simply and clearly see who substantially prepared the return is not only beneficial to the Board but to the taxpayer, client, consumers and other agencies as well.

### Tax Season Checklist

- Is the business registration current and posted in public view?  
OAR 800-025-0029
- Are all practitioner licenses current and posted in public view?  
OAR 800-020-0065
- If advertising a discount, is a basic fee schedule posted in public view?  
OAR 800-010-0050(5)
- Does all advertising comply with the new identification requirements?  
OAR 800-010-0050(6) & (7) – also:  
[http://www.oregon.gov/OBTP/docs/pdfs/advertising\\_rules.pdf](http://www.oregon.gov/OBTP/docs/pdfs/advertising_rules.pdf)
- Have any business registration changes taken place? Have they been submitted to the Board office? OAR 800-025-0023
- Do all practitioners have their current information on file with the Board?  
OAR 800-010-0041
- Are you and your staff aware of what tasks unlicensed staff can do? Refer to: [http://www.oregon.gov/OBTP/docs/Press\\_Releases/unlicensed\\_staff.pdf](http://www.oregon.gov/OBTP/docs/Press_Releases/unlicensed_staff.pdf)

# TAX BOARD BULLETIN

## Compliance *Continued from page 6*

- Are all Designated/Resident Consultant & Supervision requirements adhered to?
- Review and become familiar with the following Oregon Administrative Rules:
  - Designated Consultants – OAR 800-025-0040
  - Consultant in Residence – OAR 800-025-0060
  - Management and Supervision of a Tax Preparation Business – OAR 800-025-0050.
- Do you have immediate, onsite supervision of first year/inexperienced tax preparers?  
OAR 800-025-0050(2)
- Is there a review process in place for review of all tax returns?  
OAR 800-025-0050(1)
- Do you have information readily available to protect yourself, clients and the business from identity theft? Refer to: [http://www.oregon.gov/OTPB/news/092805\\_IdentityTheft.pdf](http://www.oregon.gov/OTPB/news/092805_IdentityTheft.pdf)
- Is there adequate locking file cabinets for client records/files? Do I have a procedure in place to ensure client privacy and the secure storage of client files/documentation at night and between meeting clients? Do I have a procedure to shred discarded documents prior to close of business each night OR are the items for shredding kept in a locked and secure bin until shredded by staff/professionally shredded?  
OAR 800-010-0020
- Does staff know where client records are to be stored once returns are completed? How long must client records be retained? Am I familiar with 'Keeping of Records' requirements?  
OAR 800-025-0070
- Is all staff familiar with the Board's signature requirements for tax returns?  
OAR 800-010-0040

In closing, I would like to, once again, extend a sincere thank you to those of you who notified the Board office of any possible unlicensed/unregistered activity taking place during the 2012 tax season. As you know, the Board is dedicated to concentrating its resources on stopping unlicensed activities. Without supportive licensees who notify us when they see or hear suspicious activity taking place, we could never accomplish what we do. Your willingness to step forward and contact us is admirable and very much appreciated. If you know of any unlicensed/unregistered activity in your area, please contact the Board office as soon as you become aware of the activity by calling, emailing or faxing me.

Phone: (503) 378-4860

Email: [monica.j.walker@state.or.us](mailto:monica.j.walker@state.or.us)

Fax: (503) 585-5797

Wishing each and every one of you a GREAT tax season. Should you have any questions or concerns regarding compliance issues, don't hesitate to contact me. I'm looking forward to seeing and working with you this season.



Monica J. Walker

## NEWSLETTER SCHEDULE

Newsletters will be prepared and released on the following dates:

July 31st and November 15th

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

## Are You Investing In Yourself?

~Jane Billings~

Oregon Administrative Rules require that all licensed tax preparers and consultants complete a minimum of 30 hours of continuing education annually. You know this, right?

But do you really know why you are required to take continuing education? It is critically important for tax professionals to continue their education long after they have become licensed. As you are aware there are new developments every day in the tax world. There are advantages to keeping your skills and knowledge current, especially in a field where constant change is a normal occurrence. Therefore, in order to deal with the latest knowledge and updates, to better serve your clients and keep yourself secure from potential problems that could ultimately cost you your career, tax professionals need to keep current. The more you know the better off you are.

Look at continuing education as an investment in yourself and your future. If you choose well, continuing education can give you an edge in your current workplace. One of the biggest advantages of continuing education is that it improves your current skills and it helps you gain new skills that will make you a more desirable employee. Due to advances in technology, the flexibility of education has expanded to include a variety of educational formats. Online computer based education can be fulfilled at you own pace and in your spare time. Webinars, as well as phone

forums, are also popular options. Conferences and live continuing education courses not only provide a outstanding format for learning, with topics presented by knowledgeable and skilled speakers, but they also allow you the opportunity to network with other licensees and develop business relations that could benefit you as you grow your career.

Continuing education comes in all shapes and sizes, so you should have no problem finding the right program for you. To make the most of your continuing education opportunities choose the ones that meet your needs and focus on the areas you want to improve in. Select sponsors that are professional and provide quality education. Join one of the Oregon professional associations; they can be excellent resources for continuing education. Ask for recommendations from other licensees or your employer. Don't wait until the last minute. Excellent courses are available year round. The advantage of good, quality continuing education outweighs the expense, and did you know that the IRS allows you to deduct a portion of qualifying continuing education expenses on your federal tax return. Of course, you did!

Now go and invest in yourself!



Jane Billings



## Mentoring Tax Preparers

~Joe Lovato~

Do you remember when you passed the Oregon Tax Preparer's test? You were probably on top of the world, but did you know what was coming next?

You've all heard expressions like "Those who can, do. Those who can't, teach." I'm here to tell you it doesn't apply in the field of tax return preparation. Everyone who legally prepares tax returns for compensation in Oregon has completed an 80-hour basic tax course and passed the Oregon preparer's exam. So what's next? Some new preparers find themselves shunted off to a corner and are lucky if they get to work on the easy tax returns that no one else wants. If that happened to you, I'm sorry.

Other new preparers find themselves in a position where an experienced tax professional, often an LTC, takes them under their wing and teaches them all the things they didn't learn during the basic course. Mentoring can take many forms. Perhaps the mentor has the new preparer do research on a tax issue and then explain it to the office team, or invites the preparer to sit in on an interview and tax preparation for a client with a challenging tax return. They might spend part, most, or all of a season working together. Gradually, the new preparer is ready and allowed to take on more difficult returns. And they can do so successfully.

Who wins when a new tax preparer receives special training, or mentoring? The tax

preparer, the mentor, and the business which employs them all win. The new preparer is so far ahead of where he or she would have been. And what a feeling at the end of the season! That preparer is energized and ready to start again. Clients see the mentor helping the new preparer and realize how knowledgeable and experienced their current preparer is, as well as a capable teacher. Every mentor grows with each person they work with. It is very satisfying to see a student grow and do well. Business owners who promote mentoring grow and nurture their business and will reap the benefits. The bottom line is that we all win when we have a mentoring program in place.

It's up to each of us to take responsibility for helping mentor our new preparers. A good first season can set the tone for a new preparer's career and shows a business owner and their senior preparers care about the new preparers and the future of their business. That attitude is palpable and evident to clients.

In closing, I can tell you I was one of those "adopted" by a mentor. I was held to task, but I learned so much from her that year and the next.

The best part is that I made a friend for life.



Joe Lovato

# TAX BOARD BULLETIN

## Department of Revenue Reviews the Intent to Evade Penalty and Statute of Limitations for Issuing Notice of Deficiencies

The Oregon Department of Revenue has recently reviewed the agency policies concerning the Intent to Evade Tax Penalty and the Five Year Statute of Limitations for issuing a deficiency notice. As a result of the review conducted, the Department of Revenue wants to make you aware that both the intent to evade penalty and the extended statute of limitation may be applied more often as applicable cases arise.

As part of the review process we looked to the Internal Revenue Code and the Department of Justice, as well as Oregon statutes. We have developed training for agency staff on the use and application of both the penalty and the statute of limitations. Here is a brief overview:

### **Intent to Evade Tax Penalty**

#### **Oregon Revised Statute 305.265 (13)**

provides that a penalty equal to 100% of the deficiency shall be assessed and collected if a tax return was falsely prepared and filed with the intent to evade tax. There are three qualifying elements that must be present before we may assess this penalty:

1. An affirmative act, 2. Willfulness, and 3. Additional tax due.

An affirmative act may be, but is not limited to, an intentional lack of books and records, falsely prepared records, providing false information or making false statements to either a preparer or tax auditors. These affirmative acts have the effect of misleading or concealing the correct information.

Willfulness is a voluntary and intentional violation of a known legal duty such as, but not limited to, a taxpayer continuing to take an unlawful deduction when either the Internal Revenue Service or Oregon Department of Revenue has previously denied the deduction (credits, subtractions, exemptions, etc.) or a taxpayer's profession or education indicates that taxpayer should have known the return was filed for the purpose of evading tax.

If the first two elements are met, and through an audit or review process it is determined that a deficiency exists with additional tax due, the department shall assess the 100% penalty.

### **Five Year Statute of Limitation**

#### **Oregon Revised Statute 314.410(2)**

provides that the usual three (3) year statute of limitation to issue a deficiency notice shall be expanded to five (5) years when the department finds that gross income equal to or greater than 25% of the gross income reported on the tax return has been omitted. The expansion of the statute of limitations expressly allows the department to open, review, audit and issue notices of deficiency under the above circumstances. Our intent is to make sure you know these tools are being considered before the Notice of Deficiency is issued. If you have questions during the audit, please be sure to raise them with the auditor prior to the close of the examination.

# TAX BOARD BULLETIN

## Volunteer Income Tax Preparer Testimonials

*~Rob Justus~ Executive Director, CASH Oregon*

*~Bill Ensign~ State Coordinator, AARP Tax Aide Oregon 1*

CASH Oregon and AARP Tax Aide have teamed up to provide free tax preparation to seniors and low income families and individuals statewide. The organizations recruit over 1,200 volunteers every year. The IRS and Oregon's Department of Revenue work with the organizations to train and certify the volunteers every tax season. The volunteer program has been blessed by hundreds of volunteers who prepare taxes year after year. The volunteer base is made up of people from every walk of life. We have college students, retired professionals, immigrants, bankers, homemakers, and several licensed tax practitioners that volunteer.

The professional tax consultants, some retired and many still practicing, bring a wealth of experience and expertise. They help with training, oversight and quality reviews. We asked some of our professional tax consultants why they volunteer? This is what some of them had to say:

"Yes, I am licensed to do taxes in Oregon, I work for H & R Block, and I have just recently passed the new IRS test to be a Registered Tax Return Preparer (RTRP). My reasons for being a volunteer for AARP are quite simple. I enjoy doing taxes, and I like helping people. In addition, by volunteering for AARP I come across taxpayers who have a different set of requirements which gives me more practice in the art of taxes. Also, the volunteer work is more relaxed, and I get to know folks perhaps

a little bit more than when they are paying me. I can't discount the fact that most folks who come in to AARP to have their taxes done are very appreciative. What's not to like about receiving a sincere *thank you!*" - **Corin Whittemore**

"I am a 70 year old retired CPA. I am not planning to renew my CPA license this coming June, so 2013 will probably be my last year to prepare tax returns. For the past two years I have volunteered with the AARP Tax Aide Foundation because I enjoy helping people at no cost to them. Many could not possibly get professional help if they had to pay the going rate for it. It has been a very positive experience." - **Donald Hawkins**

"Even though, I am a licensed tax preparer, I volunteer with the AARP Tax Aide Program because I know, first-hand, the value of this program for the elderly and low-income clients. I volunteer at a senior center and many of our clients are surviving on an extremely small income consisting mainly of social security and a very small pension. Having to pay to have their taxes prepared would constitute an extreme hardship for these people to the point where they might need to go without necessities of life. I volunteer because I see that this makes a huge difference in my community, particularly for the elderly." - **Suzanne Warn**

"I am a licensed CPA. I have been a volunteer

# TAX BOARD BULLETIN

## Volunteers *Continued from page 11*

for AARP Tax Aide for several years and have enjoyed the privilege of working with the public. I hold a full-time job and volunteer one night a week during tax season. Why? It's simple... "Pay it forward." Years ago, I had very few skills but some special people took the time to mentor and help me along. Today, I have the ability to help people with my knowledge and skills. It's my turn to give back. The irony is I believe I get more out of volunteering than the taxpayers do. Their appreciation and sincerity fills my heart. I feel richer for it." - **Tammy Combs**

"I am pleased to share why and how I was a LTC volunteer for AARP Tax Aide. I retired from my nursing career in 2000 and responded to an ad for volunteers to do taxes. I began the 2001 tax season at a site with Gwen Williams, who was a LTP. That season Gwen encouraged me to take a class, and I obtained my LTP license later that year. I had to work for a national chain to accrue the hours I needed to take the consultants exam, but my roots were always with Tax Aide and I often referred clients that just didn't have the means to pay for their tax return. I always resented the tax loans those companies encouraged. I have been a consultant since 2003, and I still feel that Tax Aide provides a vital service; and I am glad to remain a part of that service." - **Nancy Corr**

"I am an RTRP with the Federal Government. I have been helping folks, free of charge, with their taxes since the 2001 tax season and will continue to help such folks for the foreseeable future. I can understand that some (but not all) paid preparers would hold the idea that by doing taxes for free I am depriving myself of much needed gross revenue and a handsome profit. I've even been told, on more than one

occasion, that I'm cutting my own throat. That's alright. We still live in a land of freedom and liberty, and so far neither the Federal nor State Government has found a palatable way to tax or regulate one's opinion.

For thirty five years I've lived, worked, raised a family, and planned for old age in North Bend. During that time the community has treated me, my wife and children fair and well. I was raised up to believe that "what goes around comes around." If you want good things to come around, you had better make good things go around. I don't recommend the polar opposite. As a result of my upbringing, I believe that you can't live in a community for as long as we have and not give something good back to the community. Free tax preparation is all I have to offer.

I don't have any "paying" clients who have a problem with what I do. As a matter of fact I've had numerous new clients referred to me when they learn of my volunteer work. They all are rather happy to support a business that gives back to the community each year, faithfully.

I do not view my volunteer work as a zero sum effort. I have met and talked with some of the most interesting seniors and struggling students that one can imagine. Yes, it is not a monetary net profit but it certainly is a life net profit." - **Jim (JJ) Jochum**

CASH Oregon and AARP Tax Aide are extremely grateful to all of our IRS-certified volunteer tax preparers who last year served over 55,000 low income tax filers at 140 tax sites in Oregon. With their contribution, we saw over \$62,000,000 in much needed federal refunds come to Oregon.