

Oregon Society of Enrolled Agents
Board of Directors Zoom Meeting

December 4, 2020

Agenda attached.

Meeting called to order by President Maddy Gairan at 12:10 pm.

Mission statement was read by Secretary Barbara Craven.

There were enough present for a quorum. Verbal attendance was taken . Sheet attached.
Those attending were to e-mail secretary a signature sheet. No signatures were sent to secretary.

Proxies was received from Marie Linders, Michael Davidson and Sue Bladorn. Attached

Minutes for the October 23, 2020 Board Meeting were not read but summarized. Daniel Stearns moved to accept minutes as posted. Kirkwood Donavin seconded. Motion passed.

Treasurer's Report:

June Brock – June with over Profit & Loss and Balance Sheets. Reports attached

President's Report:

Maddy Gairan – Report attached. Maddy reported she forgot to connect MN.

Vice President's Report:

Eve Davis – Reported NAEA working on getting CA back in good standing with them.

Director(s) Reports:

Central Directors: Joyce Davis & Kirkwood Donavin - No report.

South Directors: Sue Bladorn & Marie Linders – No report.

North Directors: Michael Davidson & Anna Burgess – No report.

At-Large: Carol Wild - Report attached.

Education Report:

Nicole Piehl - Report attached.

Annual Conferences:

See report attached for virtual education. Ann Burgess will cancel hotel in Hood River. Education committee will come up with cost and report back to board. 2022 & 2023 conferences were tabled.

Committee Reports:

Membership: Maria Arbuckle – We have 156 current members. No report.

By-Laws/Legislative: Daniel Stearns – No lobbying now with anything to do with tax board. Would need legislation to get bill done to get EA's from under OBTP control.

Communications/Website:

Daniel Stearns - Website: Only posting OrSEA announcements on site.

Ira Rosenberg – Newsletter: Going good. Ira moved we upgrade Zoom to the video webinar version for a cost of \$400. Eve Davis seconded. Motion passed.

Historian/Policies & Procedures/Scholarship & Awards: Susan Bladorn – All on one report. Attached as well as Policies & Procedures. Mentioned anyone who has plaques from awards in 2019 need to return to Sue or Carol.

Government Relations: Michael Davidson & Carol Wild – IRS Practitioners Forum set for October 30, 2021 using virtual media.

Nominating Committee Report: No report.

New Business:

Kirkwood Donavin moved that we reimburse Maddy \$149 for current Zoom. Carol Wild seconded. Motion passed.

Next Board Meeting: May 24, 2021 at 9 am.

Daniel Stearns will e-mail names for legislative committee meeting date.

Carol Wild moved to adjourn. Daniel Stearns seconded. Motion passed. Meeting adjourned at 2:23 p.m. by President Maddy Gairan

Respectfully Submitted,
Barbara J. Craven, Secretary

OREGON SOCIETY OF ENROLLED AGENTS BOARD MEETING

Friday: DECEMBER 4, 2020 at NOON (Eat lunch before our meeting, please.)

SIGN into ZOOM MEETING a half earlier before noon to "visit" before meeting.

Noon: Call to Order. Welcome "members" joining us by Zoom!

- 1. Read OrSEA Mission Statement, Secretary, Barbara Craven**
- 2. PLEASE SIGN IN for THIS MEETING and notify Barbara of your presence on Zoom, please allow "video" presence so she can see you and take roll call! Meeting is being Recorded by Zoom!**
- 3. Check for quorum. (Barbara Craven)**
 - a. Roll call, email your signature with Dec. 4th date on it, if you plan to attend the meeting.**
 - b. Email Barbara any Proxies, if you cannot attend, Please!**
- 4. Review/Approve Oct. 23, 2020 Virtual Board Meeting Minutes – Barbara Craven. (POST on Website and emailed to each board member)**
- 5. Treasurer's Report: June Brock (POST on Website and emailed to each board member)**
- 6. President's Report: Maddy Gairan, EA (Post on Website & emailed to each board member)**
- 7. Vice President's Report: Evelyn Davis – NAEA Affiliate Council meeting**
- 8. Directors' Reports: (Were there Any Virtual classes offered for Chapters?)**
 - a. North Directors— Michael Davidson and Anne Burgess**
 - b. Central Directors— Joyce Davis and Kirkwood Donavin**
 - c. South Directors – Susan Bladorn & Marie Linders**
- 9. Education- Nicole Piehl - IDEAS for Nicole for speakers for 2022!**
- 10. Annual Conferences:**
 - i. 2020: ZOOM CLASS with Daniel Stearns had a few kinks but it all worked out. Many people said they appreciated the class and wanted more information on the subject.**
 - ii. 2021- VIRTUAL NOW- Nicole Piehl and Anne Burgess and Ira Rosenberg**
 - iii. 2022 and 2023 will be decided at next board meeting, but be thinking of what we can do, please and give SPEAKER ideas to NICOLE, SOON**

- iv. 2024- Maybe we can do something very different, like "IN PERSON" Somewhere!

11. Committee Reports please EMAIL ALL REPORTS to each Board member before the meeting

- a. Membership – Maria Arbuckle is "out of town" and won't be able to attend. But, I did get a list of our members and will share the number of members in the meeting.
- b. By Laws / Legislative – Daniel Stearns
- c. Communications/Website: = Daniel Stearns
- d. Government Relations – Michael Davidson and Carol Wild
 - i. (Virtual IRS PRACTITIONERS FORUM coming up Oct. 30, 2020)
- e. Policies and Procedures: Sue Bladorn
- f. Historian- Sue Bladorn – (Send any photos to Sue or Daniel to be uploaded to our website from past Conferences.)
- g. Scholarships and Awards: Sue Bladorn and Carol Wild (We do need to Locate who has the "Awards" from 2019 and get them to Sue or Carol before May's Conference, please.)
 - i. I do want to give a President's AWARD in May 2021, even if we have to Mail it to the recipient.

12. New and/or Pending Business/ Good of the Order:

- a. MAY 2021 BOARD MEETING will NOT be In Person, it will be Virtual Zoom meeting again, sorry!

13. Adjourn by 3 pm.

THANK YOU ALL for being here virtually, I MISS SEEING YOU ALL IN PERSON!

God bless your Holidays and PLEASE TAKE THE TIME TO BE WITH FAMILY AND FRIENDS before this upcoming TAX SEASON... it is going to be a "wild ride" for sure in 2021 and we need to have our REST and relaxation before all "heck" breaks loose in January, especially for those of us who are doing 1099's and payroll reports. Oh JOY!

SIGN IN SHEET

(verbal check in)

Board Meeting DEC. 4, 2020

MEETING BY ZOOM @ 12:10 p.m.

Maria Arbuckle	<u> X </u>
Sue Bladorn	<u> P </u>
June Brock	<u> X </u>
Anne Burgess	<u> X </u>
Barbara Craven	<u> X </u>
Michael Davidson	<u> P </u>
Evelyn Davis – V. President	<u> X </u>
Joyce Davis	<u> X </u>
Kirkwood Donavin	<u> X </u>
Maddy Gaoiran - President	<u> X </u>
Marie Linders	<u> P </u>
Nicole Piehl	<u> X </u>
Ira Rosenberg	<u> X </u>
Daniel Stearns – Past Pres.	<u> X </u>
Carol Wild	<u> X </u>
Catherine Giovinco	<u> X </u>
	<u> </u>

X Present

P Proxy

barb@barbsbookandtax.com

From: Marie A Linders, EA <marie.linders@jmsolutionsllc.com>
Sent: Friday, December 4, 2020 9:32 AM
To: barb@barbsbookandtax.com
Subject: Proxy

Dear OrSEA Board,

I will be unable to attend today's board meeting and hereby give my proxy to Barb Craven.

Thank you,

Marie A Linders, EA
JM Solutions LLC
513 Main St Suite 101
Klamath Falls OR 97601
(541)884-8822

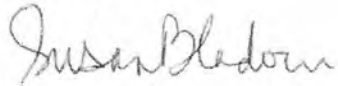
Sent from Mail for Windows 10

December 03, 2020

I am unable to attend the OrSEA Board meeting tomorrow.

I give my proxy to Carol Wild.

Thank you.

A handwritten signature in cursive script that reads "Susan Bladorn".

Susan Bladorn
South Director

barb@barbsbookandtax.com

From: Michael Davidson <Michael@whalevista.com>
Sent: Thursday, December 3, 2020 4:07 PM
To: Bnottax; eve@inorouttax.com; barb@barbsbookandtax.com; jbrock9092@brtax.net; Nicole Piehl; danielstearns@live.com; Kirkwood Donavin; rosest@rosenet.net; carolwild1040@gmail.com; anne@inorouttax.com; Catherine Giovinco; iratax@frontier.com; shoebox@bendbroadband.com; Maria Arbuckle; marie.linders@jmsolutionsllc.com; Barb Craven Personal
Subject: RE: Agenda and President's report attached

Hi, all –

I will try to make it – I have an appointment in the AM which may go too long. In the meantime, Carol Wild has my proxy.

As the Associate North Director, I bow to Anne for the report!!

Thanks

M.

Michael Davidson, EA
107 SW Hooker Street
Portland, OR 97201

[503] 223-6290 t.
[503] 490-5490 c.

www.michaeldavidson-tax.com

Michael@Michaeldavidson-tax.com
Michael@whalevista.com

From: Bnottax <maddy@epuerto.org>
Sent: Wednesday, December 02, 2020 8:29 PM
To: eve@inorouttax.com; barb@barbsbookandtax.com; jbrock9092@brtax.net; Nicole Piehl <nicole@kentandersonlaw.com>; danielstearns@live.com; Kirkwood Donavin <donavink@lanecc.edu>; rosest@rosenet.net; carolwild1040@gmail.com; anne@inorouttax.com; Catherine Giovinco <catygiovinco@gmail.com>; iratax@frontier.com; shoebox@bendbroadband.com; Maria Arbuckle <marbuckle87840@gmail.com>; marie.linders@jmsolutionsllc.com; Michael Davidson <Michael@whalevista.com>; Barb Craven Personal <personal@barbsbookandtax.com>
Subject: Agenda and President's report attached

Here is the December's
Agenda and President's report attached.

Maddy Gaoiran, EA
OrSEA President

4:26 PM
12/03/20
Cash Basis

Oregon Society of Enrolled Agents
Balance Sheet
As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Umpqua Checking	21,492.86
Total Checking/Savings	21,492.86
Total Current Assets	21,492.86
TOTAL ASSETS	21,492.86
LIABILITIES & EQUITY	
Equity	
Restricted Funds	
Restricted Education Funds	
Restricted Fund - Education	4,928.81
Total Restricted Education Funds	4,928.81
Restricted Funds Lobbying	510.00
Total Restricted Funds	5,438.81
RET Fund Balance	16,808.57
Retained Earnings	-1,954.77
Net Income	1,200.25
Total Equity	21,492.86
TOTAL LIABILITIES & EQUITY	21,492.86

4:25 PM
12/03/20
Cash Basis

Oregon Society of Enrolled Agents
Profit & Loss
July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>
Income	
Dues	
Dues - Renewals	<u>3,479.00</u>
Total Dues	3,479.00
Special Projects	
OrSEA Update	<u>75.00</u>
Total Special Projects	75.00
Total Income	3,554.00
Expense	
Committee Functions	
Education	<u>460.00</u>
Total Committee Functions	460.00
Education Expenses	93.75
lobbying	<u>1,800.00</u>
Total Expense	2,353.75
Net Income	<u><u>1,200.25</u></u>

10:49 AM

12/03/20

Cash Basis

Oregon Society of Enrolled Agents Transaction Detail By Account

July 2019 through June 2020

Type	Date	Num	Name	Memo	Class	Clr	Split	Original Amount	Paid Amount	Balance
Special Projects										
OrSEA Update										
Deposit	01/09/2020			Education			Umpqua Chec	3,724.00	3,724.00	3,724.00
Deposit	01/21/2020			Education			Umpqua Chec	1,125.00	1,125.00	4,849.00
Deposit	01/21/2020			Education			Umpqua Chec	1,080.00	1,080.00	5,929.00
Deposit	01/21/2020			Education			Umpqua Chec	435.00	435.00	6,364.00
Deposit	05/18/2020			class in Janu			Umpqua Chec	930.00	930.00	7,294.00
Deposit	05/18/2020			class in Janu			Umpqua Chec	1,255.00	1,255.00	8,549.00
General Journal	05/20/2020	171		returned check			-SPLIT-	-15.00	-15.00	8,534.00
Total OrSEA Update									8,534.00	8,534.00
Total Special Projects									8,534.00	8,534.00
TOTAL									8,534.00	8,534.00

maddy

10:49 AM

12/03/20

Cash Basis

Oregon Society of Enrolled Agents Transaction Detail By Account

July 2019 through June 2020

Type	Date	Num	Name	Memo	Class	Clr	Split	Original Amount	Paid Amount	Balance
Education Expenses										
Check	12/04/2019	1678	Nicole Piehl	IRS CE fee			Umpqua Chec...	460.00	460.00	460.00
Check	01/04/2020	5000	Terry Baker	Teacher for c			Umpqua Chec...	904.00	904.00	1,364.00
Check	01/04/2020	5001	Marino, Dale	Expenses for			Umpqua Chec...	3,300.00	3,300.00	4,664.00
Total Education Expenses									4,664.00	4,664.00
TOTAL									4,664.00	4,664.00

M. A. Dwyer

ORSEA DECEMBER PRESIDENT'S REPORT:

Well I HOPE this Holy Season we are all about to celebrate will be a Blessing to all of you before Tax Season gets under way shortly.

Small business clients will still need our help in December, as well as next year with all the huge amount of changes we've endured in 2020. I am truly praying that 2021 will be much less eventful and getting us more towards a normal life again, although we've all been learning virtually this 2020 year and probably will continue into 2021, since we decided to do our OrSEA Conference next year all virtually as well. I know it is disappointing to many of us, but I am hoping that Eve's reign as President will be back to an "in person" Conference. Although I'm honestly liking "not" having to travel for our Board meetings, but missing being able to "hug" everyone in person!

I am going to mail my President's gifts to each of you this year for being such good sports to put up with me for another year. ☺ **Thank you Nicole, Anne, Carol, Sue and Ira** for helping with next year's 2021 Conference to make it virtual and bring us good education. Thank you to EVE for helping me by stepping in as President for meetings and attending the NAEA Affiliates meetings that I didn't. Thank you to Ira for all your Newsletters and great information. Thank you to Daniel for the Website and keeping us informed. Thank you to June for your Treasurer's reports. Thank you to Barbara Craven and Carol Wild and Sue Bladorn for all of you helping to do the Secretary job this year, especially when Barb had her surgeries. Thank you to ALL of My Directors and Committee persons.... I could not have done this job without your help. Thank you to Caty and Sue for holding me accountable for things I needed to get done. All of you are MY Heroes and I am honored to be your President and hopefully your friend as well. I consider each of you a very valuable part of OrSEA.

Sincerely,

Maddy Gaoiran, EA; OrSEA President

In case you missed it last meeting, I attached the Bob Jennings list again: Good info!

The "Prime Directive" of the Tax Professional

(We all have two things to sell or offer to clients: Our knowledge and confidentiality.

We shall not give either one away.) Revised a little by Maddy Gairan, EA

20 Mantras in running a Tax Office:

1. *It will never get better if you don't change something;*
2. *It is your name on the door, not the clients;*
3. *Never hesitate to fire a client;*
4. *No client or job is more important than your family;*
5. *You rarely lose a client you don't deserve to lose;*
6. *Don't judge your competition by their work;*
7. *You cannot charge too much, but you can provide too little service;*
8. *End every single meeting with advice;*
9. *If you don't get rid of the problem clients, you can't replace them with good clients;*
10. *Never ask an employee to do something you are not willing to do;*
11. *A disorganized client will never become organized-**send them away!***
12. *Admit your mistakes, fix the problem, and move on;*
13. *You can't "Bend" ethics rules, you can only break them;*
14. *What we spent last year is unimportant, what we can make next year is important;*
15. *Good drivers look well beyond the car in front of them, good practices look well into the future too;*
16. *Always treat your employees with courtesy and respect because they are reflections of the firm;*
17. *Firm profitability is not based on how many clients you have, but rather, how many clients are paying you what you are worth;*
18. *You can't buy more time; you can only work more efficiently;*
19. *A client whose first question is about fees should never become a client;*
20. *Your brain has 60-70 hours per week of usefulness, change something if you are spending more than that!*

This was from an Enrolled Agent in Indiana; Bob Jennings via his Newsletter from his business: "TAX SPEAKER"! This seemed to be very Valuable information for all of us to take into consideration after this 2020 TAX SEASON! I hope it encourages you to make some changes if need be.

Maddy Gairan, EA, OrSEA President

ORSEA

ORFORD SOCIETY
OF ENROLLED AGENTS

POWERING AMERICA'S TAX EXPERTS

To: ORSEA Board Members

From: Chair, Nicole Piehl

Subject: Education Update for Board Meeting on 12/04/2020

Date: December 1, 2020

Education is moving right along! Here are the updates:

- 1) Daniel Stearns' Collections webinar on November 6, 2020 from 10:00 – noon, had a total of 44 attendees. Overall people really liked the content of the webinar and Daniel as the speaker and would like to hear more from him (thank you Daniel!). The biggest complaint was the lack of correct information to sign in to the meeting. Also, as we all know, it was a very steep learning curve for figuring out how to do the technical and not so technical (polling questions) things with Zoom. Thank you to Anita Robinson for her help!

This webinar was offered free of charge to members and non-members and Daniel generously volunteered his time.

- 2) We will be having another 2 hour webinar on December 11, 2020 at 10:00 a.m. Anita Robinson will be presenting it on her Zoom platform. The topic will be Casualty Losses. As of 11/24/2020, there were 16 people signed up, 3 of whom paid the non-member price of \$20.00.

This webinar is being offered free of charge to members and for \$20.00 to non-members. We are paying Anita \$300.00.

- 3) ORSEA 2021 Annual Conference will be held virtually. All of the details will need to be ironed out. So far, Frank Degan has confirmed that he is still on board. Once we have more details, I will talk with both Mark Pierce and Dennie Wheeler.

At our last meeting (education only), we discussed different formats and days for the conference. My thoughts are to have four hours a day over three days or four hours a day for two days one week and two days the next week. This will only give attendees 16 hours of education. However, if we offer other education opportunities throughout the year, that would make up for it.

I think that we should also look at offering the sessions as self-study or on-demand courses. Hopefully we will figure out how to do this from a technological standpoint sooner rather than later.

These are the new proposed topics from Frank Degan (previously he was going to do 6 hours one day and 2 hours the next day at our cancelled conference):

Day 1 (4 hours)

Tax Law Research

IRC - Questions from the Field

Day 2 (4 hours)

Form 1040 and Supreme Court

Substantial Authority (Ethics)

- 4) I think that we need to make a decision about which platform ORSEA will use for webinars (I do not think a final decision was made on this) as soon as we can so that all of us can become familiar with it, or at least I can become familiar with it so that we can have as few glitches as possible for our future webinars.
- 5) I would very much appreciate that for future webinars it is made clear who is responsible for what. I know that this should be obvious, but it wasn't for the last webinar. I know that for the upcoming webinar, Ira is already doing what he normally does with registering everyone and advertising the webinar (thank you!!). I am in contact with Anita and will take care of polling questions, if needed, as well as getting all of the attendees the handouts, evals, and a reminder email with the Zoom login information. Obviously I am also doing the CE certificates, etc.

Tax Law Research in the IRM

It is imperative that Circular 230 practitioners understand what constitutes authority. This session will cover the content of §4.10.7 of the Internal Revenue Manual (IRM) – Issue Resolution. This section while relatively “unknown” to most practitioners will be a source for understanding citations; an informative review of tax law research and the sources of authority that are contained in Reg. §1.6662-4(d). (2CE)

Internal Revenue Code - Questions from the Field

This session will look at a myriad of tax issues involving Internal Revenue Code sections such as 61, 104, 199A, 1341 and many others. The presentation will use a common and effective tool that the Internal Revenue Service often uses - a Q&A scenario. The session will review some of the more common questions that practitioners often ask on tax message boards seeking answers to questions they are not sure of. Interactive discussions will provide attendees with best possible answers. (2CE)

Form 1040 and the Supreme Court

The Supreme Court is the final arbiter of federal tax law. This session will look at decisions of the Supreme Court that shape today's entries on the 1040 Form. The Sixteenth Amendment was approved in 1913 and many historic and important decisions of the Court will be reviewed and it will be seen that many of these decisions still impact today's tax preparation and/or taxpayer representation. (2CE)

Substantial Authority

Knowledge of the Substantial Authority Standard is crucial for practitioners who wish to avoid the preparer penalties under §6694 and protect their taxpayers from the substantial understatement penalties under §6662. This session will use the regulations at §1.6662-4(d) to review the standard, the evaluation of authorities, the nature of the analysis and the types of authority. Relevant Court cases will be used and attendees will discuss situations involving the standard. (2CE - Ethics)

barb@barbsbookandtax.com

From: Anne Burgess <anne@inorouttax.com>
Sent: Friday, December 11, 2020 1:30 PM
To: eve@inorouttax.com; barb@barbsbookandtax.com; jbrock9092@brtax.net; Nicole Piehl; danielstearns@live.com; Kirkwood Donavin; rosest@rosenet.net; carolwild1040@gmail.com; anne@inorouttax.com; Catherine Giovinco; iratax@frontier.com; shoebox@bendbroadband.com; Maria Arbuckle; marie.linders@jmsolutionsllc.com; michael@whalevista.com; Bnottax
Subject: Education Committee Meeting

Hello Board--

Here is what was discussed in yesterday's education sub committee meeting.

Schedule:

Monday 5/24

Board Meeting 10 am-12 pm

Panel Discussion 2 pm--4 pm

potential topics:

--Post Covid--lessons learned/ what will you keep going forward/problems

--practice management--maybe hae breakout sessions for single owners, 1-5 employees and 6+ employees

Tuesday, Wednesday and Thursday (5/25-27) will be 4 hours of education 10 an-11:40 and 12-1:40

Wednesday 2-3 will be the all hands meeting

Then we could do a "happy hour" of sorts--include cocktail/mocktail recipes with the swag we send out to attendees. I have a line on a pub quiz

with tax themed questions that we could do once the group gets too large to really have it be a social thing . . . Break people into teams to answer trivia. Thoughts?

Friday 9 am-10:40, 11-12:40

We have Frank for 8 hours and will let him pick which days (Tuesday-Friday) work best for him. For the other days, the topics we are trying to find speakers for are:

partnership 101 (maybe Tom Gorczynski)

S-corp basis and shareholder loans (maybe Mike Gordon)

**If anyone has suggestions for other speakers Nicole could contact on the above topics, PLEASE let her know ASAP

We will need volunteers to be the facilitator for each presenter, to have back up slides ready to go in case the presenter loses internet, to monitor polls and attendee questions, etc.

IF we do the happy hour, we will need a quiz facilitator and a couple of helpers.

We will also need people for whatever roundtable we decide to host.

One more thing to consider--do we want, for an additional charge to allow a limited number of

people to go to a breakout room with the presenter after their talk? A way for those with specific questions or situations to get their questions answered. We would probably need to pay the presenter for an additional hour, so we should factor that into cost.

And we should think about what swag we might want to send to attendees . . .

Finally, I will host a webinar on Household Employment on Tuesday January 5th from 10--11:40 using our Zoom webinar subscription to get some more experience with that platform. I think if we do the same thing as for Anita's--free for members, \$20 for non-members . . .

Anyway, let me know if I missed anything or if anyone has any thoughts.

Anne

--

Anne Burgess, LTC, EA
anne@inorouttax.com
503-239-0659

In or Out Tax Services, Inc
3828 SE Division
Portland, OR 97202

AT-LARGE DIRECTOR REPORT

December 4, 2020

*Scholarships and Awards Committee: See separate report

*Education-2021 Conference: See separate report

*IRS Practitioners Forum:

The IRS Practitioners Forum was a 100% Webinar / Virtual event on October 23, 2020. There were 230 attendees. This is lower attendance than the last couple of years where either webinar or in-person options were possible, but higher than three years ago when the only attendance option was in-person.

The 2021 event will be at the Embassy Suites in Tigard, Oregon off Highway 217. The contract with Embassy Suites was pushed out/delayed a year due to the Coronavirus. (It was originally a two-year contract for 2019 and 2020 conferences). The 2021 conference will have both in-person and webinar options.

Respectively submitted,

Carol M. Wild

At-Large Director

SCHOLARSHIP/AWARDS COMMITTEE REPORT

December 04, 2020

The committee met via ZOOM on November 13, 2020 with OrSEA President Maddy Gairan. It was decided that Awards and Scholarships would not be given out in 2020. We will consider them again in the future after NAEA publishes their plans for NTPJ sessions in 2021.

The Committee discussed the 2019 scholarship awarded to Donna Byrne. The committee became alerted in September 2019 that it had not been received by Ms. Byrne. We decided rather than calling Ms. Byrne to find out if she had received it we would contact our OrSEA Treasurer to find out if a check had been issued. Email and phone inquiries were sent to Treasurer June Brock in November and December 2020. The committee hopes to have an answer soon, but as of now is uncertain if the 2019 NTPJ Scholarship Award was paid. We assume that the amount was \$500 but the only record of the 2019 Scholarship Award is in the May 20, 2019 Board meeting minutes and the Scholarships & Awards Committee Report submitted at that meeting. The committee report states "Once again have only one person who expressed interest in the NTPJ scholarship. Will have some others on the board help with the decision about how much to award".

We included with this report proposed Policies & Procedures documents for each activity that this committee is responsible for. We have written P&P's for "Scholarships" and for "Awards", which when board approves, will be posted on the website along with the other P&P's. These documents should also be included in the P&P's sections of all other Board Notebooks. We recommend that the board approve and adopt these documents.

We encourage each committee and officer to write their own Policies & Procedures to be approved and included in our permanent records.

Respectfully submitted,

Susan Bladorn, Co-Chair
Carol Wild, Co-Chair

SCHOLARSHIPS COMMITTEE

POLICIES & PROCEDURES

COMMITTEE: The Committee is appointed by the President annually; suggested to consist of at least two OrSEA members, of which one or both are appointed as committee chair.

GOALS: 1. Annually award at least \$500 to chosen applicant(s) to help with the cost of attending NAEA's NTPI (National Tax Practice Institute) Level's 1, 2 or 3. The annual award depends on designated funds budgeted by OrSEA and which is authorized by the Board at the first board meeting of each year. In the event no NTPI 1, 2, or 3 level applications are received, the committee may consider applications from NTPI Graduate track participants, although the funds awarded may be less than for level 1, 2, or 3 applicants.

2. Assist with the fundraising activities at the Annual Conference. Historically we have had a Silent Auction and Door Prize Raffle Ticket sales. Send out a call to members attending the Annual Conference donations for fundraising items.

TIMELINE: (Annual target dates)

By February 15th: Update the application form and post it to OrSEA's website. Application submission postmark or e-mail must be dated by May 1st. Write a short notice/article for the newsletter to be included in the February, March, and April newsletters.

Between February 16th – May 10th: Collect applications submitted by the due date. Recruit one to three other long-time OrSEA members to assist with reviewing and vetting the applications and choosing the recipient(s).

Between May 11th – Conference Date: (historically the M-Th before Memorial Day): Collect all applications; assign a number to each applicant and note that number on each page of the application received; forward the "General Information Form" and the "Essay" parts of the applications to the 3-5 people who have temporarily been appointed, to review the applications and vote on their choice of recipient(s).

At the Annual Conference: Announce the recipient(s) of their successful application(s). Arrange for payment of the funds. The recipient must pay the costs and request reimbursement by submitting their request to the OrSEA Treasurer.

At the next Board Meeting: Report in a written report, or listed in the minutes of that meeting, the recipient's name(s) and amount(s) awarded.

AWARDS COMMITTEE

POLICIES & PROCEDURES

COMMITTEE: The Committee is appointed by the President annually; suggested to consist of at least two OrSEA members, of which one or both are appointed as committee chair.

GOALS: Annually meet to discuss and potentially choose the recipients for two awards; the **Founders Award** and the **Lifetime Achievement Award**. Discussion may result in no recipient being chosen, as these awards should be given when there are worthy recipients. The **President's Award** is chosen by the President, again when there is a worthy recipient.

TIMELINE: (Annual target dates)

By April 30th: 1. Preferably, recruit at least one other OrSEA member to assist with the decision-making process, to make an odd number of votes. Get the committee members together for an in-person, phone or ZOOM meeting to brainstorm about potential recipients. Choose those who stand out and are worthy of the awards.
2. Contact and request that the immediate prior recipients send to the committee chair the "Perpetual Plaque" that was given to them previously for display in their office. This plaque includes the year received and the names of all prior recipients.

Between May 1st – 20th or so: Finalize the recipient choices and acquire award plaques and the nameplates to add to the Perpetual Plaques. Historically OrSEA has given each award recipient a nice gift (valued at \$100 or so each). Acquire those gifts.

At the Annual Conference Banquet: (historically the M-Th before Memorial Day)
Announce the recipient(s) of their award and present them with their plaque and the Perpetual Plaque that includes their nameplate.

At the next Board Meeting: Submit in a written report, or listed in the minutes of that meeting, each award, the recipient's name, and amount awarded.