

OREGON SOCIETY OF ENROLLED AGENTS BOARD MEETING MINUTES

May 18th 2015

- I **Call to Order**
- II **Welcome Board Members, Committee Chairs and Guests**
- III **Roll Call; Proxies for absent Board Members - Jeffrey Linders** Roll call was accomplished by passing around a sign in sheet and a proxy was received for Cletus Fernandez (attached)
- IV **OrSEA Mission Statement - Jeffrey Linders** read the mission statement.
- V **Agenda; Revisions and Time Frames - Marie Linders** noted that Jacob Youngblood from the Hilton in Eugene has been in contact with Kirkwood Donavin and requested time to present their facility for a future Conference. He has been scheduled for later in the meeting.
- VI **Review/ Approve January 9th Minutes - Jeffrey Linders** minutes were passed out and reviewed Ira Rosenberg moved that we accept the minutes as submitted, Kirkwood Donavin seconded, the motion passed without dissent.
- VII **President's Report - Marie Linders** (no written report)
- VIII **Vice President's Report - Kirkwood Donavin** reported on the "Fly in, in Washington DC (attached) Highlighted NAEA's view of the importance of affiliate participation.
 - i Update on relocation of meeting facility for July scheduled for the 17th at Umpqua Bank in Springfield (was not a part of the discussion).
- IX **Treasurer's Report - Daniel Stearns** submitted Balance Sheet, P&L with prior year comparison and P&L Detail (attached). Daniel also noted he filed a 990N for the society.
- X **Director's Reports/Chapter Reports**
 - a **North Directors - William Litherland / Cyndy Rawlinson** were not present (no written report)
 - b **Central Directors – East - Cindy Petersen** reported, outlined education, bank account information and submitted balance sheet & P&L (attached)
West - Cletus Fernandez was not present (no written report)
 - c **South Directors - Madilyn Gairan/ Susan Bladorn** reported, outlined education, bank account information and new officers (attached)
 - d **At Large Director - Carol Mulder** (no written report)
- XI **Committee Reports**
 - a **Membership - Maria Arbuckle** (no written report) Discussed member contact, new and lapsed. Also discussed notifying membership of the need to increase membership dues, Marie will discuss the increase at the General membership meeting (per Bi-Laws membership must be notified at least 90 days prior to the end of the fiscal year). Susan Bladorn moved that we postpone the implementation of the \$15.00 annual increase to the membership dues until July 2016, Kirkwood Donavin seconded, motion passed without dissent.
 - b **Media/Public Relations - Cletus Fernandez** was not present (no written report)

- c **Scholarships/Awards - June Brock** was not present, submitted report (attached) and it was presented by Catherine Giovinco. The plaque for the Presidents Perpetual award is missing, Ira Rosenberg moved that an investigative search for the plaque be done. If the plaque is still missing, that we have a new plaque made, Cindy Petersen seconded, the motion passed without dissent. Catherine Giovinco will make contact with June to make contact with William Litherland regarding this issue and Susan Bladorn will make contact with Sue Church and investigate the Bandon venue.
- d **Historian - Susan Bladorn** submitted report (attached) also submitted was a list of previous conferences, the locations, speakers and education topics presented (attached).
- e **Education Committee - June Brock** was not present, submitted report (attached) and it was presented by Catherine Giovinco.
- f **Finance and Budget**
 - i 990 update, 990 N has been filed as previously reported.
- g **Annual Conferences**
 - i **2015 - Florence Three Rivers Casino – Susan Bladorn & Catherine Giovinco Cc Chairs** May 18 Board Meeting, May 19-21 Conference Susan presented final report (attached). Catherine noted that she had contacted CPA offices in the area to obtain e-mail addresses and followed up with an e-mail of invitation, Susan did the same in the Roseburg area with good results. Discussed last minute needs; however all is on track.
 - ii **2016 Mount Bachelor Village Resort - Barbara Craven Chair** May 16 Board Meeting, May 17-19 Conference Barbara submitted report (attached) and is working on education. Registration is scheduled to be available for the current conference.
 - iii **2017 – Portland – Ira Rosenberg/ William Litherland** May 15 Board Meeting, May 16-18 Conference Ira submitted report (attached) he highlighted 60 attendees would allow the conference to break even.
 - iv **2018 – Eugene – Kirkwood Donavin** May 21 Board Meeting, May 22-24 Conference tabled to next meeting in July.
- h **Communications/Website Committee - Ira Rosenberg** (no written report)
- i **Ethics – Marie Linders**
 - i Violations nothing to report
- j **Government Relations:**
 - i **IRS - Michael Davidson/Susan Bladorn** (no written report) Michael gave verbal overview of liaison meeting, highlighted the Commissioners statement of the IRS doing less with less and that the IRS is facing a hiring freeze.
 - ii **DOR- Cletus Fernandez** not present (no written report) Dale Marino forwarded the DOR Public Notification of Delinquent Taxpayers (attached)
 - iii **Tax Board- Barbara Craven** (no written report) verbally reported the Tax Board is continuing to work with an interim director and did not have a time table for the replacement to be placed. Barbara and Ira applied for positions on the Tax Board.
- k **By Laws- Catherine Giovinco** Bi Laws have been posted for 90 days and will be voted on at the General Board meeting.
- l **Nominating Committee - Ira Rosenberg**
 - i **Update on prospective nominees** Ira presented 2015-2016 OrSEA Slate of Nominees who will be presented before the members at the general board meeting (attached).
- m **Policies and Procedures - Marie Linders, Susan Bladorn and Catherine Giovinco** Susan submitted proposed changes (attached)
 - i **Update to “Job Descriptions”** Marie Linders tabled to the July meeting.
- n **Strategic Planning - Ira Rosenberg** no written report, nothing to report.
- o **Legislative Committee – Dan Stearns, Ira Rosenberg and William Litherland** (no written report)
 - i **Update on meeting with Tax Board** Daniel verbally reported spoke to lobbyist about separating the issues (360 rule and be removed from the oversight of the Tax Board) so that one would not cancel the other. April 20 Daniel & Terry (OAIA) meet with Representative Witt, no

representative from the Board attended, scheduled to meet again May 27. Daniel also proposed a meet and greet (Fly-in) with Legislators in Salem to present OrSEA talking points much like the NAEA Washington DC “Fly-in”. Michael Davidson moved that OrSEA develop a “Fly-in” to meet with 2015 Oregon legislators and present the organizations purpose and talking points. Kirkwood Donavin seconded. Discussion ensued, motion passed without dissent. Daniel will coordinate and set dates and correspond with lobbyist.

ii Update on OrSEA’s Petition with Oregon Court of Appeals Daniel reported that the lobbyist believes the “360 rule” discussion can go in our favor as long as we continue to focus on the “jobs” element of how we as a group are being harmed.

XII New and Pending Business – Kirkwood Donavin discussed transferring funds to Umpqua Bank from B of A after the next meeting (July 17) at 11am. After that the October meeting will be held on the 23rd, followed by the January meeting on the 8th.

XIII Good of the Order - Marie Linders February 10, 2015 @ 11:16am Cyndy Rawlinson moved “ that we as OrSEA move forward with Ted in creating new legislation to sponsor a bill requesting the removal of the authority of the tax board to regulate active in good standing Enrolled Agents in Oregon .” Cindy Petersen and William Litherland seconded the motion (attached). Motion passed with 7 affirming and 3 dissenting votes.

Daniel Stearns moved that ORSEA support a bill that would explicitly remove the 360 hour provision from the administrative rules, Susan Bladorn seconded. Motion passed without dissent.

XIV Adjourn - Marie Linders 3:39pm

Motions:

1. Ira Rosenberg moved that we accept the minutes as submitted, Kirkwood Donavin seconded, the motion passed without dissent.
2. Susan Bladorn moved that we postpone the implementation of the \$15.00 annual increase to the membership dues until July 2016, Kirkwood Donavin seconded, motion passed without dissent.
3. Ira Rosenberg moved that an investigative search for the plaque be done. If the plaque is still missing, that we have a new plaque made, Cindy Petersen seconded, the motion passed without dissent.
4. Michael Davidson moved that OrSEA develop a “Fly-in” to meet with 2015 Oregon legislators and present the organizations purpose and talking points. Kirkwood Donavin seconded, motion passed without dissent.
5. Cyndy Rawlinson moved “ that we as OrSEA move forward with Ted in creating new legislation to sponsor a bill requesting the removal of the authority of the tax board to regulate active in good standing Enrolled Agents in Oregon .” Cindy Petersen and William Litherland seconded the motion. Motion passed with 7 affirming and 3 dissenting votes.
6. Daniel Stearns moved that ORSEA support a bill that would explicitly remove the 360 hour provision from the administrative rules, Susan Bladorn seconded. Motion passed without dissent.

Action Items:

1. Marie Linders will discuss the need to increase the annual due by \$15.00 to \$50.00 at the General membership meeting.
2. Catherine Giovinco will notify June to make contact with William Litherland regarding the missing Presidents Perpetual plaque.
3. Susan Bladorn will make contact with Sue Church regarding the missing Presidents Perpetual plaque to investigate the Bandon venue.
4. Daniel will coordinate and set dates and correspond with lobbyist. Regarding “Fly-in”

Oregon Society of Enrolled Agents - Mission Statement

- **Foster professionalism and growth of members**
- **Be an advocate of taxpayer rights**
- **Protect the interest of its members**
- **Enhance the role of Enrolled Agents among government agencies, other professions, and the public at large**

ORSEA's elected board of directors is responsible to ensure that the organizational mission statement and strategic goals are adhered to.

OREGON SOCIETY OF ENROLLED AGENTS
BOARD MEETING AGENDA
May 18th 2015

- I Call to Order**
- II Welcome Board Members, Committee Chairs and Guests**
- III Roll Call; Proxies for absent Board Members - Jeffrey Linders**
- IV OrSEA Mission Statement - Jeffrey Linders**
- V Agenda; Revisions and Time Frames - Marie Linders**
- VI Review/ Approve January 9th Minutes - Jeffrey Linders**
- VII President's Report - Marie Linders**
- VIII Vice President's Report - Kirkwood Donavin**
 - i Update on relocation of meeting facility for July
- IX Treasurer's Report - Daniel Stearns**
- X Director's Reports/Chapter Reports**
 - a North Directors - William Litherland / Cyndy Rawlinson
 - b Central Directors – East - Cindy Petersen / West - Cletus Fernandez
 - c South Directors - Madilyn Gaoiran/ Susan Bladorn
 - d At Large Director - Carol Mulder
- XI Committee Reports**
 - a Membership - Maria Arbuckle
 - b Media/Public Relations - Cletus Fernandez
 - i Window stickers
 - c Scholarships/Awards - June Brock
 - d Historian - Susan Bladorn
 - e Education Committee - June Brock
 - i Update on conference education
 - f Finance and Budget
 - i 990 update
 - g Annual Conferences
 - i **2015 - Florence Three Rivers Casino – Sue Bladorn & Caty Giovinco Co-Chairs**
May 18 Board Meeting, May 19-21 Conference
 - ii **2016 Mount Bachelor Village Resort - Barbara Craven Chair**

- May 16 Board Meeting, May 17-19 Conference
 - iii 2017 – Portland – Ira Rosenberg/ William Litherland**
May 15 Board Meeting, May 16-18 Conference
 - iv 2018 - Eugene**
May 21 Board Meeting, May 22-24 Conference
 - h Communications/Website Committee - Ira Rosenberg**
 - i Ethics – Marie Linders**
 - i Violations**
 - j Government Relations:**
 - i IRS - Michael Davidson/Sue Bladorn**
 - ii DOR- Cletus Fernandez**
 - iii Tax Board- Barbara Craven**
 - k By Laws- Catherine Giovinco**
 - l Nominating Committee - Ira Rosenberg**
 - i Update on prospective nominees**
 - m Policies and Procedures - Marie Linders, Susan Bladorn and Catherine Giavenco**
 - i Update to “Job Descriptions”**
 - n Strategic Planning - Ira Rosenberg**
 - o Legislative Committee – Dan Stearns, Ira Rosenberg and William Litherland**
 - i Update on meeting with Tax Board**
 - ii Update on OrSEA’s Petition with Oregon Court of Appeals**
 - XII New and Pending Business - Marie Linders**
 - XIII Good of the Order - Marie Linders**
 - XIV Adjourn - Marie Linders**

**OREGON SOCIETY OF ENROLLED AGENTS
BOARD MEETING MINUTES
January 9th 2015**

- I Call to Order- Marie Linders:** 11:00am/ Valley River Center
- II Welcome Board Members, Committee Chairs and Guests- Marie Linders**
- III Roll Call; Proxies for absent Board Members - Jeffrey Linders** Roll call was accomplished by passing around a sign in sheet and proxies were submitted (attached)
- IV OrSEA Mission Statement - Jeffrey Linders** read the mission statement.
- V Agenda; Revisions and Time Frames - Marie Linders** revisions were made to the agenda, adding **IXa** to the Treasurer's "Audit Report" and correcting **XIe** to read "Conferences" rather than "Conventions".
- VI Review/ Approve October 24, 2014 Minutes - Jeffrey Linders** Catherine Giovinco noted her name was misspelled under "Policies and Procedures", the correction was made (attached). Ira Rosenberg moved to accept the minutes as corrected and Kirkwood Donavin seconded, the motion passed without dissent.
- VII President's Report - Marie Linders** distributed the New NAEA leadership (attached) and mentioned that we have budgeted fund for the APPEX meeting in Washington D.C. She noted we were unable to attend last year as we did not sign up in a timely manner to do so, so she asked whether Kirkwood Donavin or Daniel Stearns might be able to attend. President's Report/ Letter (attached) Marie expounded on aspects of the report; however did not take comments at that time due to time restraints.
- VIII Vice President's Report - Kirkwood Donavin** (no written report) Kirkwood discussed the potential relocation of the board meeting site to Umpqua Bank (officers to visit after board meeting). Kirkwood also discussed Gliem link to web site (proposed 20% discount for use) and SEE education. Ira Rosenberg note NAEA has a link which he will post. Ira Rosenberg moved that we add a Gliem Link to the web site, Susan Bladorn seconded, the motion passed without dissent.
- IX Treasurer's Report - Daniel Stearns** submitted P&L, Balance and Budget reports (attached) Legal fees were discussed and an update was given as to the continued and projected future costs. Discussion ensued regarding the need to move bank accounts to Umpqua Bank as an accommodation for the use of the meeting facilities, also discussed increasing membership dues (tabled to May meeting). Changes were noted regarding the BofA account, Daniel will forward changes to Jeffrey Linders. Daniel also noted that the Society's 990 was placed on extension and will be forwarded to the board upon completion. William Litherland reviewed the OrSEA books and found no irregularities (attached).

X Director's Reports/Chapter Reports

- a **North Directors - William Litherland / Cyndy Rawlinson** were not present (no written report).
- b **Central Directors – East - Cindy Petersen / West - Cletus Fernandez**
Central West – Cletus Fernandez was not present (no written report).
Central East - Cindy Peterson was not present, submitted report with Balance sheet and P&L. submitted proxy (attached).
- c **South Directors - Madilyn Gaoiran/ Susan Bladorn** Susan Bladorn submitted report with Balance sheet and P&L (attached).
- d **At Large Director - Carol Mulder** was not present (no written report).

XI Committee Reports

- a **Membership - Maria Arbuckle** was not present (no written report).
- b **Media/Public Relations - Cletus Fernandez** was not present (no written report)..
- c **Scholarships/Awards - June Brock** submitted report along with “Awards” criteria (attached). Ira will post announcement regarding scholarships and awards as well as conference information to the website.
- d **Historian - Susan Bladorn** (no written report)
- e **Annual Conference**
 - i **2015 - Florence Three Rivers Casino – Susan Bladorn & Catherine Giovinco Co-Chairs**
May 18 Board Meeting, May 19-21 Conference (report & cost projection attached)
See action items 3 - 7
 - ii **2016 Mount Bachelor Village Resort - Barbara Craven Chair**
May 16 Board Meeting, May 17-19 Conference (cost projection attached)
 - iii **2017 – Portland – Ira Rosenberg/ William Litherland**
May 15 Board Meeting, May 16-18 Conference William was not present (no written report).
 - iiii **2018 - Eugene**
May 21 Board Meeting, May 22-24 Conference (unassigned)
- f **Education Committee - June Brock**
 - i Update on conference education (attached)
Also noted was the IRS Correspondence regarding IRS Logo usage (attached)
Marie Linders provided IRS CPE Submission
- g **Communications/Website Committee - Ira Rosenberg** (no written report) will correct officer e-mail addresses, Marie will be working on correcting web information.
- h **Ethics – Marie Linders**
 - i Violations, nothing to report.
- i **Government Relations:**
 - i **IRS - Michael Davidson/Sue Bladorn** (no written report)
 - ii **DOR- Cletus Fernandez** was not present (no written report).
 - iii **Tax Board- Barbara Craven** (no written report).
- j **By Laws- Catherine Giovinco** reviewed proposed changes to Bi-Laws (attached)
Also in addition to the proposed changes, “Article XI Meetings” the word “local” was removed and in the final paragraph between the words “year.” and “All” the sentence

“Approved Chapters are subordinate to the State Society concerning all matters.” was added. Susan Bladorn moved to approve the proposed changes to the Bi-Laws as noted, Ira Rosenberg seconded and the motion passed without dissent.

k Nominating Committee - Ira Rosenberg (no written report) verbally disclosed the proposed nominees for the coming session and were as follows:

Kirkwood Donavin- President
Daniel Stearns- Vice President
Secretary- Jeffrey Linders (continued)
Treasurer- Ira Rosenberg
Past President- Marie Linders

Directors- Cletus Fernandez, Susan Bladorn and Carol Mulder will be finishing second year of term and do not need to be re-elected.

William Litherland, Cindy Petersen and Madilyn Gaoiran will be up for re-election; however Ira has not confirmed their intentions and the other North director position is unconfirmed as to the nominee. Ira will update upon confirming the positions and will forward the information afterward.

l Policies and Procedures - Marie Linders, Susan Bladorn and Catherine Giavinco submitted revised Policies and Procedures (attached) Marie determined we should have “Finance and Budget” as an agenda item, with will be added to future agendas and it was noted that “Education Committee’s” report should follow “Historian” and proceed “Conferences”. Marie Linders discussed “Job Descriptions” and handed out copies for review and comment, requesting input.

m Strategic Planning - Ira Rosenberg (no written report)

n Legislative Committee – Dan Stearns, Ira Rosenberg and William Litherland (no written report)

i Update on OrSEA’s Petition with Oregon Court of Appeals Daniel Stearns reported Ted Hughes thought we might consider a compromise with the Board; however Ira noted without the rule change it would not be in our best interest, we are waiting on the Judge’s written opinion. All were very pleased with our attorney’s rebuttal.

ii Update on meeting with Tax Board Dan Stearns gave a verbal update regarding Tax Board meeting which he and Ira Rosenberg attended. Tax Board would not comment on the pending case. As an aside there was mention that interested parties should apply for Board positions, Barbara Craven noted that a number of the current Board mentioned they would not be continuing with the Board.

XII New and Pending Business - Marie Linders

i Kirkwood Donavin - discussion about new meeting place previously discussed.

XIII Good of the Order - Marie Linders responded to comments from directors regarding the setting of chapter boundaries for the purpose of education. Catherine Giovinco noted boundaries are not a part of the Bi-Laws. The Board concluded that no formal boundaries should be set. Education is for the benefit of the members not the individual chapters. Marie Linders will draft a letter to Directors regarding boundaries and communication with regard to education.

XIV Adjourn - Marie Linders Kirkwood Donavin moved to adjourn, Daniel Stearns seconded, motion passed without dissent.

Motions:

1. Ira Rosenberg moved that we add a Gliem Link to the web site, Susan Bladorn seconded, the motion passed without dissent.
2. Susan Bladorn moved to approve the proposed changes to the Bi-Laws as noted, Ira Rosenberg seconded, the motion passed without dissent.
3. Kirkwood Donavin moved to adjourn, Daniel Stearns seconded, motion passed without dissent.

Action Items:

1. Changes were noted regarding the BofA account, Daniel will forward changes to Jeffrey Linders.
2. Ira will post announcement regarding scholarships and awards as well as conference information to the website.
3. Daniel Stearns will order "OrSEA conference bags"
4. June Brock will assemble notebooks
5. Catherine Giovinco will be contacting Denny Wheeler regarding CPA contact list
6. June Brock will contact NAEA regarding posting the conference
7. Sue Bladorn & Caty Giovinco will purchase speaker gifts
8. Ira Rosenberg will correct officer e-mail addresses, Marie will be working on correcting web information.
9. Ira will update upon confirming the positions and will forward the information afterward
10. Marie determined we should have "Finance and Budget" as an agenda item, which will be added to future agendas and it was noted that "Education Committee's" report should follow "Historian" and proceed "Conferences".
11. Marie Linders discussed "Job Descriptions" and handed out copies for review and comment, requesting input.
12. Marie Linders will draft a letter to Directors regarding boundaries and communication with regard to education.

The January 9, 2015 OrSEA Board Meeting Minutes were prepared and submitted for approval by Jeffrey S Linders Secretary.

VP Report

I. Fly-In Day

A. Organization

B. Issues

1. Enrolled Agents Credential Act
2. Stability (Tax Extenders)
3. Return preparer oversight

C. Meetings with:

1. Senator Ron Wyden
2. Senator Jeff Merkley
3. Congressman Peter DeFasio

II. Goals of NAEA going forward

A. Increase EA membership

B. Encourage more unenrolled practitioners to become EA's

C. Continue to promote Enrolled Agents as a career in local colleges.

III. Number of affiliates that hire an executive VP

OrSEA

Board Meeting May 18, 2015

Directors Report

The East Central Chapter has nothing new to report.

With the additional \$615.00 dollars owed to us on our January Class in Bend we will have a Net Profit of \$430.08.

I have attached the updated 2015 financial statements for the East Central Chapter prepared by Joyce Davis.

Duly Submitted,

Cindy Petersen
Director East Central

12:22 PM
05/16/15
Cash Basis

OrSea Central East
Balance Sheet
As of April 30, 2015

	<u>Apr 30, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
Umpqua Bank	<u>2,315.08</u>
Total Checking/Savings	<u>2,315.08</u>
Total Current Assets	<u>2,315.08</u>
TOTAL ASSETS	<u><u>2,315.08</u></u>
LIABILITIES & EQUITY	
Equity	
OrSea Chapter Development	2,500.00
Unrestricted Net Assets	-142.47
Net Income	<u>-42.45</u>
Total Equity	<u>2,315.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,315.08</u></u>

12:24 PM
05/16/15
Cash Basis

OrSea Central East
Profit & Loss
July 2014 through April 2015

	<u>Jul '14 - Apr 15</u>
Ordinary Income/Expense	
Income	
Seminar Income	1,395.00 w/o 615.00
Total Income	<u>1,395.00</u>
Expense	
Facilities	313.00
Instructor Fee	900.00
Mileage	295.00
Office Expense	42.45
Supplies	29.47
Total Expense	<u>1,579.92</u>
Net Ordinary Income	-184.92
Other Income/Expense	
Other Expense	
Ask My Accountant	0.00
Total Other Expense	<u>0.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u><u>-184.92</u></u>

SOUTH DIRECTOR REPORT

May 18, 2015

The South Chapter had their annual Fall seminar on November 5, 2014 from 9am – 4pm at Seven Feathers Resort & Casino presenting Claudia Hill, EA; USTCP; 6 hours of Prep & Rep topics.

36 licensees attended. Maddy & June have volunteered to handle the 2015 seminar. The date was set for November 04, 2015 and another six hour seminar is anticipated. Reservations with Seven Feathers have been made.

The bank account balance is currently \$3421.02 after taking a loss on our Fall seminar.

Officers of the South Chapter are:

- President - Maddy Gaoiran
- Vice President – June Brock
- Secretary - Patty Effingham
- Treasurer - Marie Linders

Respectfully submitted,

Susan Bladorn & Maddy Gaoiran
South Directors

May 18, 2015

Awards Committee:

We will be giving the Founders' Award and the President's Award this year.

I am asking if anyone knows where the perpetual awards are or who has them. I had the President's at one time but then it went out again. Who has it?

If need be, can I have a motion to purchase new boards for the perpetual trophies and get them updated. Sue, can you fill me in on who the winners were since 2009.

June M Brock, Awards

May 18, 2015

First day, May 19, will be Bradley Burnett speaking on Disregarded Entities and Final Capitalization and Repair Regs.

Second day, will not be Frank Degan, as he had eye problems and cannot travel by air. But he asked Sherrill Trovato to speak on Ethical Dilemmas, Tax Research, Tax Court Cases and Non Filers.

Last day, May 21 will be Howard Levy speaking collections issues including Defending against IRS Trust Fund Recovery Penalty, IRS Collections, Myths vs Reality, Using Bankruptcy to end an IRS problem, and Collection Due Process Appeals.

All of these speakers are well known in the speaker cadre and I am sure that we are going to have a great learning experience.

June M. Brock, Education Chair

**2015 CONFERENCE
COMMITTEE REPORT
THREE RIVERS CASINO & RESORT
MAY 18-21, 2015**

May 18, 2015 Board Meeting

The event is being held at Three Rivers Casino & Hotel in Florence, Oregon.

The Monday evening special events have become somewhat of a bust. We have canceled the Beach Horseback Rides and the Big Buggy Tour since only two people signed up for the horseback rides and two for the buggy tours. At this point, only the two committee chairs have signed up for the Seal Lion Caves tour. We recommend that future conferences do not make special event arrangements. It is a lot of work and little interest has been shown.

A change in speaker was needed as Frank Degen had a medical issue prohibiting him from airplane travel. Sherrill Trovato, EA, USTCP stepped up to give the 8 hour Wednesday education. Bradley Burnett, J.D., LL.M. (Taxation) is speaking for 8 hours on Tuesday and Howard Levy, J.D., LL.M. is speaking for 6 hours on Thursday.

We expect to break even on the event, except for the member discounts that were extended for early registration. We had anticipated that we would have up to 70 attending however, that expectation was not met. There are currently 56 registered. Three Rivers agreement is for a minimum of 70 so we are being charged for that number. That total cost is worked in to the costs projections. Attached is the current income & expense projection.

The committee co-chairs are volunteering to write Policies & Procedures for the annual conference. We have had many questions about the responsibilities, timing of making arrangements, and myriad of decisions that had to be made throughout the past two+ years and have discussed the need for written guidelines.

We would like to thank our committee members for their help with this event: Ira Rosenberg, Marie Linders, June Brock, Carol Mulder, Patty Effingham, Maddy Gairan, & Steve Tollett.

Respectfully submitted,

Susan Bladorn & Caty Giovinco
Co-Chairs

2015 OrSEA Spring Conference- Florence

	Projected #	Actual #	Projected Cost Each	Actual Cost Each	Total Cost Projected	Total Cost Actual
MONDAY:						
Room Charge	1				0	
Board Lunch	25		12.97		324	
Monday Total	25		0		324	
TUESDAY:						
Room Charge	1		400		400	
Set Up Charges	70		1.5		105	
Morning buffet	70		18.88		1,322	
Morning break - coffee	1		70.8		71	
Lunch	70		25.96		1,817	
Tuesday Total					3,715	
WEDNESDAY:						
Room Charges	1		400		400	
Set Up Charges	70		1.5		105	
Morning buffet	70		18.88		1,322	
Morning break - coffee	1		70.8		71	
Lunch	70		23.6		1,652	
Banquet	70		30.69		2,148	
Wednesday Total					5,698	
THURSDAY:						
Room Charges	1		400		400	
Set Up Charges	70		1.5		105	
Morning buffet	70		18.88		1,322	
Morning break - coffee	1		70.8		71	
Lunch	70		28.31		1,982	
Thursday Total					3,880	
Total Room and Meal Charges					13,617	
Speaker Room Charges:						
Bradley Burnett	2		100		200	
Sherill Trovato	2		100		200	
Howard Levy	2		100		200	
Speaker Speaking Fees:						
Bradley Burnett	1		2500		2,500	
Sherill Trovato	8		270		2,160	
Howard Levy	8		200		1,600	
Speaker Travel	1		2,500		2,500	
Speaker Materials/Copies	1		500		500	
Total Speaker Charges					9,860	
Speaker Gifts	3		56.33		169	
Sound system						
Labels						
Binders	70		3		210	
Paper						
Bag Stuffers						
Dbl Tickets						
Candy						

Raffle Prizes			
Other Supplies	1	100	100
Banquet Entertainment			
Lanyards & Badges		84	84
Mailing Costs		18	18
Total Other Charges			<u>581</u>

TOTAL CHARGES FOR CONFERENCE **24,058**

TOTAL INCOME FOR CONFERENCE **24,895**

Net Profit(Loss) 837

Discount (2,550)

Projected attendees 55

2016 Conference – May 17-19 (Board Meeting May 16)
Mount Bachelor Village Resort – Bend Oregon

Room rates are staying the same and room tax is still estimated to be 17.9%

There will be a one time room rental fee of \$350

Will be meeting with caterer in July or August for confirming meals and cost.
Anyone with a special meal consideration will be an additional \$3.00 charge

Our landing page for the event is

<http://www.mtbachelorvillage.com/EnrolledAgents.php?nck+9773948966>

From this site tours are available to see each room and rates. Posted rates are not our rates and so attendees will need to call and make reservations. Number to call is posted on site.

Still seeking education ideas.

Barbara J. Craven, Chairman

5/18/2015

Public Notification of Delinquent Taxpayers

Oregon Department of Revenue

March 2015

Overview

Public notification is a technique that works in conjunction with current collection tools to encourage tax payment and future compliance. It is widely employed by several other states, counties, and even other countries. The notification typically takes form as a published list of top delinquent taxpayers who meet specific criteria on the agency's website. The list can include various pieces of information pertaining to each taxpayer. The purpose of publishing delinquent taxpayers is to apply social pressure to come into compliance with tax laws.

Other States

Currently, 30 states partake in varying degrees of public notification of delinquent taxpayers as a collection tool. Each state uses exclusionary criteria to determine the final list of taxpayers, while some states list all delinquent taxpayers. The one commonality between all these states is that the information being published is already a public record due to a tax lien being recorded with the county/state. Results vary from state to state, but Wisconsin reports having collected \$48 million between 2009 and 2010, while North Carolina and Nebraska report minimal success.

Authority

Statute 314.840(1)(d) provides the department the authority to disclose a taxpayer's name, amount due, and other pieces of information in connection with collection activities. Additionally, after a warrant is recorded with the county clerk it becomes a public record accessible to anyone and therefore no longer confidential. Essentially a warrant once recorded is notice to the world and confidentiality is lost.

Implementation

Public notification can easily meld with the department's current collection process. This includes educating the taxpayer via a letter warning them that they may appear on the list if they do not pay in full or comply with an approved payment plan. This would only occur after a liability has matured to a predetermined age and has been docketed with the County Clerk. Public notification would be used as a tool to encourage taxpayers to come into compliance and stay in compliance. An Oregon Administrative Rule and internal policies will be created to house the criteria for list generation and maintenance as well as address the issue of public records compliance.

Criteria:

- **Tax Program** – Personal Income Tax and Business Payroll Withholding
- **Liability Threshold** – Top 25 per program. Taxpayers who have the Top 25 highest recorded warrant balances. This will create a manageable list and will incorporate the largest tax debtors.
- **Required Contact Prior to Posting** – Notice would be sent to the taxpayer 30 days before appearing on the list to allow them to come into compliance by either paying in full, or agreeing and adhering to a qualified payment plan.
- **Reasons Not Listed** – Exclude taxpayers who are in bankruptcy, still have appeal rights or have an open appeal, or are adhering with a qualified payment plan.

- **Removal From List** – Taxpayer will be removed from the list if they file bankruptcy, set-up and adhere to an approved payment plan, or pay the amount owing in full.
- **List Update/Maintenance** – The department will establish a policy to manage the frequency of updating and maintaining the list, which will include the removal of names.

Data Elements:

- **Taxpayer last name, first name and middle initial**
- **Address (City, State)**
- **Tax program**
- **Total debt amount as listed on the recorded warrants.**

2015 - 2016 ORSEA SLATE OF NOMINEES

May 20, 2015

Ira Rosenberg, NOMINATING COMMITTEE CHAIR

Following is the proposed slate of ORSEA Officer and Director Nominees with prospective initial election, maximum term(s), re-election date, and mandatory term end. A vote will be held at the general business meeting May 2015.

Officers	Nominee	Initial Election	Maximum Term	Re-Election Date	Mandatory Ending Date
President	Kirkwood Donavin	May 2015	(2) one-year terms	May 2016	June 2017
Vice President	Daniel Stearns	May 2015	(2) one-year terms	May 2016	June 2017
Secretary	Jeffrey Linders	May 2013	(4) one-year terms	May 2015	June 2017
Treasurer	Ira Rosenberg	May 2015	(4) one-year terms	May 2016	June 2019
Immediate Past President	Marie Linders				
Directors	Nominee	Initial Election	Maximum Term	Re-Election Date	Mandatory Ending Date
North Director	William Litherland	May 2014	(2) two-year terms	May 2016	June 2018
North Director	Cyndy Rawlinson	May 2013	(2) two-year terms	May 2015	June 2017
Central Director – West	Cletus Fernandez	May 2014	(2) two-year terms	May 2016	June 2018
Central Director – East	Cindy Petersen	May 2013	(2) two-years terms	May 2015	June 2017
South Director	Sue Bladorn	May 2012	(2) two-year terms	May 2016	June 2016
South Director	Maddie Gaoiran	May 2013	(2) two-year terms	May 2015	June 2017
At-Large Director *	Carol Mulder	May 2014	(2) two-year terms	May 2016	June 2018

(BOLD) Indicate pending new election or re-election for Fiscal Year July 1 to June 30