

Oregon Society of Enrolled Agents  
Board of Directors Meeting  
Best Western – Agate Beach - Newport  
May 20, 2019

Meeting called to order by Vice President Maddy Gaoiran at 11:35 am.

Mission statement was read.

There were enough present for a quorum. Sign in sheet attached.

Minutes were read for the Jan. 11, 2019 meeting. Eva Davis moved to accept the minutes as read. Michael Davidson seconded. Motion passed.

**Treasurer's Report:**

Ira Rosenberg gave report stating he estimated conference expenses to keep financial report in line and reflect better figures. Michael Davidson moved to accept. Carol Wild seconded. Motion carried. Report attached

President Daniel Stearns continued with meeting.

**President's Report:**

Daniel Stearns gave an oral report. He feels that OrSEA is going good. Need to work on local involvement.

**Legislative Committee Report:** June 5, 2019 is Legislative Day. We have room from 9-12 reserved to hear 1 or 2 speakers then meet with representatives. Tax Bill of Rights not being considered. Oregon is going to require 2 hours OR education. Dan reported we get to get good relationship with our legislators.

**Vice President's Report:**

Maddy Gaoiran: No report Maddy gave her time to Eve.

**Special Report:** Eve Davis reported on fly-in in Washington D.C. Membership is declining and is a major issue. Overall reason is apparent in all organizations. NAEA has over 10,000 prior members. Maddy made copies of NAEA benefit sheets for packets. We need to promote our organization. We can be an affiliate member without being an Enrolled Agent. We need to promote NAEA by using social media. We need to reach out to younger generation about EA career. No far no final results on Nevada EA issue. Eve will get hold of someone from NV and

see what she could find out. Vaughn Long(NAEA) said we should never open e-mails we are not sure of. Best passwords are 4 common words together.

**Director(s) Reports:**

North Director: Eve Davis – Reported Anne Burgess is willing to take over open North Position.

South Director: Marie Linders – No report

At-Large Director: No report

Central Director: Joyce Davis – Aug. education with Mark Pearson.

Peter Mar – Survey for Eugene & Springfield area attached. Report attached

Membership: Maria Arbuckle – No report.

Media: No report – no one present

Awards & Scholarships: June Brock – Only one application. Report attached

Education: June Brock – Report attached

Conferences: 2019 Agate Beach Newport May 20-23, 2019 - June Brock – reported Jane Ryder is replacing Karen Joyner due to family emergency. Report attached

2020 Hood River May 18-21, 2020– Ira Rosenberg – asked for some help from Portland area.

2021 Bend May 24-28, 2021 – Barbara Craven – Report attached.

2022 Running Y was suggested. Marie Linders checking on it.

Communications: Daniel Stearns reported on website changes.

Government Relations: Michael Davidson stated we should get another check. IRS is hiring more collection and exam personnel.

By-Laws: Caty Giorvinco reported OrSEA and NAEA both have By-Laws. Policies and Prodedures can be changed by board. She is double checking on any conflict between OrSEA and NAEA By-Laws. She said we need to monitor NAEA Policies and Procedures for any changes. Our By-Laws conform to NAEA. Policies and Procedures don't have to conform. December is month NAEA vote on any By-Law changes. We need to Check to see if we are okay then. Report attached.

Nominations: Kirkwood Donavin – Amended slate attached

Historian: Report attached

Policies & Procedures: Maddy Gairan moved Policies and Procedures given emergency situation within a week before conference we keep one-third and balance to following year's conference. If don't attend then forfeit that amount. Seconded Michael Davidson. Motion passed.

Carol Muller request Ira refund per procedure. Seconded Michael Davidson. Motion passed Sue Bladorn reported will bring change to next board meeting for refund change to conference. Michael Davidson moved to change wording for mileage reimbursement to say up to allowable federal rate. Seconded Maddy Gairan. Motion passed Report attached

**New Business: None**

Next Board meeting July, 12, 2019 at Umpqua Bank @ 675 Oak St., Eugene.

October meeting will be 25<sup>th</sup>. Meeting times are 11-4

Moved by Eve Davis to adjourn meeting . Seconded Michael Davidson. Passed and adjourned

Respectfully Submitted,  
Barbara J. Craven, Secretary

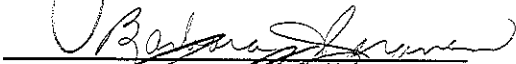
**SIGN IN SHEET**

**Board Meeting MAY 20, 2019**

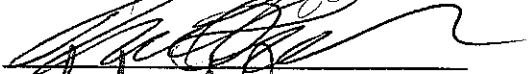
June Brock



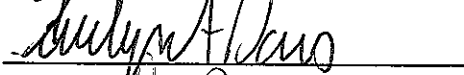
Barbara Craven



Michael Davidson



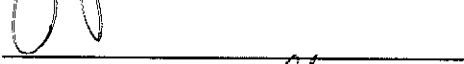
Evelyn Davis



Joyce Davis



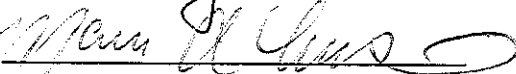
Kirkwood Donavin



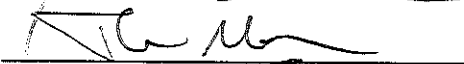
Maddy Gairan



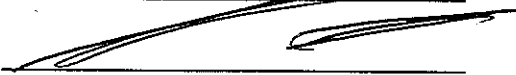
Marie Linders



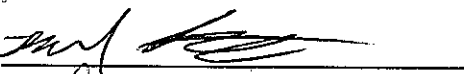
Peter Mar



Ira Rosenberg



Daniel Stearns



Carol Wild



- Membership

Sue Bladorn - Policy



Michael Davidson - IRS



Catherine Giovinco - By-Laws



JEFFREY S LINDERS



1:05 PM

05/19/19

Cash Basis

**Oregon Society of Enrolled Agents**  
**Balance Sheet**  
 As of May 19, 2019

|                                       | May 19, 19 |
|---------------------------------------|------------|
| <b>ASSETS</b>                         |            |
| Current Assets                        |            |
| Checking/Savings                      | 11,664.07  |
| Umpqua Checking                       |            |
| Total Checking/Savings                | 11,664.07  |
| Total Current Assets                  | 11,664.07  |
| <b>TOTAL ASSETS</b>                   | 11,664.07  |
| <b>LIABILITIES &amp; EQUITY</b>       |            |
| Equity                                |            |
| Restricted Funds                      |            |
| Restricted Education Funds            |            |
| Restricted Fund - Education           | 3,416.71   |
| Restricted Fund - L Scaffidi          | 233.10     |
| Total Restricted Education Funds      | 3,649.81   |
| Restricted Funds Lobbying             | 510.00     |
| Total Restricted Funds                | 4,159.81   |
| RET Fund Balance                      | 16,808.57  |
| Retained Earnings                     | -9,806.59  |
| Net Income                            | 502.28     |
| Total Equity                          | 11,664.07  |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | 11,664.07  |

**Oregon Society of Enrolled Agents  
Profit & Loss Budget vs. Actual  
July 1, 2018 through May 19, 2019**

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05/19/19  
Cash Basis

|                                   | Jul 1, '18 - May 19, 19 | Budget           | \$ Over Budget   | % of Budget     |
|-----------------------------------|-------------------------|------------------|------------------|-----------------|
| <b>Income</b>                     |                         |                  |                  |                 |
| Conference Income                 | 18,150.00               | 19,784.35        | -1,634.35        | 91.7%           |
| Dues                              | 98.00                   | 83.03            | 14.97            | 118.0%          |
| Dues - New Member                 | 7,313.00                | 6,136.29         | 1,176.71         | 119.2%          |
| Dues - Renewals                   |                         |                  |                  |                 |
| <b>Total Dues</b>                 | <b>7,411.00</b>         | <b>6,219.32</b>  | <b>1,191.68</b>  | <b>119.2%</b>   |
| <b>Special Projects</b>           |                         |                  |                  |                 |
| Convention Raffle                 | 0.00                    | 216.35           | -216.35          | 0.0%            |
| Silent Auction                    | 0.00                    | 329.13           | -329.13          | 0.0%            |
| <b>Total Special Projects</b>     | <b>0.00</b>             | <b>545.48</b>    | <b>-545.48</b>   | <b>0.0%</b>     |
| <b>Total Income</b>               | <b>25,561.00</b>        | <b>26,549.15</b> | <b>-988.15</b>   | <b>96.3%</b>    |
| <b>Expense</b>                    |                         |                  |                  |                 |
| AFEX                              |                         |                  |                  |                 |
| Airfare                           | 0.00                    | 1,416.80         | -1,416.80        | 0.0%            |
| Lodging                           | 0.00                    | 1,219.05         | -1,219.05        | 0.0%            |
| <b>Total AFEX</b>                 | <b>0.00</b>             | <b>2,635.85</b>  | <b>-2,635.85</b> | <b>0.0%</b>     |
| Bank Charge                       |                         |                  |                  |                 |
| Bank Fees                         | -0.01                   | 0.00             | -0.01            | 100.0%          |
| <b>Total Bank Charge</b>          | <b>-0.01</b>            | <b>0.00</b>      | <b>-0.01</b>     | <b>100.0%</b>   |
| <b>Board Meetings</b>             |                         |                  |                  |                 |
| Meals for Board                   | 297.05                  | 739.28           | -442.23          | 40.2%           |
| Mileage                           | 1,569.18                | 1,245.12         | 324.05           | 126.0%          |
| <b>Total Board Meetings</b>       | <b>1,866.23</b>         | <b>1,984.40</b>  | <b>-118.17</b>   | <b>94.0%</b>    |
| <b>Committee Functions</b>        |                         |                  |                  |                 |
| Awards                            | 125.00                  | 0.00             | 125.00           | 100.0%          |
| Communications                    |                         |                  |                  |                 |
| Website                           | 521.50                  | 31.84            | 489.66           | 1,637.9%        |
| <b>Total Communications</b>       | <b>521.50</b>           | <b>31.84</b>     | <b>489.66</b>    | <b>1,637.9%</b> |
| <b>Total Committee Functions</b>  | <b>646.50</b>           | <b>31.84</b>     | <b>614.66</b>    | <b>2,030.5%</b> |
| <b>Conference Expense</b>         |                         |                  |                  |                 |
| Other Conference expenses         | 0.00                    | 245.16           | -245.16          | 0.0%            |
| Speaker Fee                       | 0.00                    | 1,470.97         | -1,470.97        | 0.0%            |
| Travel and lodging for Speakers   | 0.00                    | 422.27           | -422.27          | 0.0%            |
| Venue                             | 0.00                    | 7,582.97         | -7,582.97        | 0.0%            |
| <b>Conference Expense - Other</b> | <b>18,736.00</b>        | <b>0.00</b>      | <b>18,736.00</b> | <b>100.0%</b>   |
| <b>Total Conference Expense</b>   | <b>18,736.00</b>        | <b>9,721.37</b>  | <b>9,014.63</b>  | <b>192.7%</b>   |
| <b>Education Expenses</b>         |                         |                  |                  |                 |
| Legal Fees                        | 460.00                  | 565.00           | -105.00          | 81.4%           |
| Licenses                          | 0.00                    | 45.00            | -45.00           | 0.0%            |
| Lobbying                          | 50.00                   | 30.65            | 19.35            | 163.1%          |
| Publicity                         | 3,300.00                | 3,000.00         | 300.00           | 110.0%          |
|                                   | 0.00                    | 360.39           | -360.39          | 0.0%            |
| <b>Total Expense</b>              | <b>25,058.72</b>        | <b>18,374.51</b> | <b>6,684.21</b>  | <b>136.4%</b>   |
| <b>Net Income</b>                 | <b>502.28</b>           | <b>8,174.64</b>  | <b>-7,672.36</b> | <b>6.1%</b>     |

# OrSEA Member Survey for greater EUGENE/SPRINGFIELD area

\*\*\* PLEASE return this survey: c/o Peter Mar, Central-West Director \*\*\*

Email: [peter@helpmytaxes.com](mailto:peter@helpmytaxes.com) | Fax: 541.607.1770

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- City or town where you reside \_\_\_\_\_
  
- Are you interested in meeting with other Enrolled Agents in your area?      Yes / No
  
- If so, please circle topics that interest you most
  - Networking and referrals
  - Roundtable discussions
  - Practice management
  - Specific education/other: \_\_\_\_\_
  
- How frequently would you attend a local meeting?
  - Monthly
  - Quarterly
  - Semi-annually
  - Other: \_\_\_\_\_
  
- What are preferred meeting locations and times for you?
  - Location(s): \_\_\_\_\_
  - Day(s) and times: \_\_\_\_\_
  
- Circumstances where you would NOT (or could not) attend a chapter meeting
  - Lack of time
  - Distance
  - Disability
  - Member of other tax organization: \_\_\_\_\_
  - Other: \_\_\_\_\_

**>>> OPTIONAL: Please let us know if we can contact you. Thank YOU! <<<**

Name: \_\_\_\_\_ Email: \_\_\_\_\_

Telephone: \_\_\_\_\_ (Circle preferred method of contact)

Additional comments:

\_\_\_\_\_

All about You:

Name up to three of your favorite hobbies, and describe why you are passionate about them: a. \_\_\_\_\_ reason I like: \_\_\_\_\_  
b. \_\_\_\_\_ reason I like: \_\_\_\_\_  
c. \_\_\_\_\_ reason I like: \_\_\_\_\_.

Do you like: a. working in teams on large projects, or  
b. alone on small tasks? (circle the letter of your choice).

Are you interested in attending: a. online meetings  
b. face-to-face meetings  
c. both  
d. neither

Is there other volunteer work that you do? Yes No (circle answer) If yes, what is it you enjoy about it? \_\_\_\_\_

Are you an employee of another Tax Practitioner? Yes No (circle answer)

Are you self employed? Yes No (circle answer)

Do you have employees? Yes No (circle answer)

Is there other personal information that you would like to share to get to know you better? \_\_\_\_\_  
\_\_\_\_\_

Your Name: \_\_\_\_\_

Email:( please print legibly) \_\_\_\_\_ @ \_\_\_\_\_

Cell or home Phone: \_\_\_\_\_

Bus.Phone: \_\_\_\_\_

Thank you for your time. Please give to Maddy Gairan, OrSEA President-Elect

**If you have any questions or suggestions about this survey: contact me at: [bnottaxt@epuerto.net](mailto:bnottaxt@epuerto.net) after June 17<sup>th</sup>, when I return from vacation.**



## **Oregon Society of Enrolled Agents**

### **Central West Director Report – Peter Mar**

**May 20, 2019**

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- Directive was given to organize and hold meetings at the chapter level.
- Knowledge of member preferences is critical to planning for a successful outcome.
- A survey was subsequently created and distributed to all members by use of email and internet. Responses were received. The majority of input came from North area members. Responses from members in the Central West area yielded insufficient to work from.
- An updated paper survey was made specifically for Central West area members. Survey feedback will be requested at this conference, although delivery via email and internet may be utilized in follow up.
- Results of this survey will be evaluated for discussion and planning at a future board meeting.

May 17, 2019

### **Scholarships and Awards Committee Report**

Once again have only one person who expressed interest in the NTPI scholarship. Will have some others on the board help with the decision about how much to award.

This year the President's Award , the Founders Award and the Lifetime Achievement awards will all be presented at the banquet Wednesday evening. I have updated all the perpetual plaques and they can go home with the awardees this year. Be sure to bring them back next year so that they can be updated.

Once again, Maddy Gaorian and Sue Bladorn will be coordinating the Silent Auction and the Raffle. If you have brought any items for either, be sure and give to one of them. Also, take time to thank them for their service as they have done this for the last few years to raise money for the scholarship fund.

This is also my swan song. I will be stepping down as chair of the awards and scholarship committee. I have enjoyed doing it but I feel it is time it is passed on to someone else. Thank you for all your support.

Respectfully presented,

June M. Brock, Chairman

May 17, 2019

#### Education Committee

Well, it is what it is. Some changes have happened in this last week but hopefully all will be well.

We had an agreement with Karen Joyner to present 8 hours on TCJA and one year under the belt. This with any questions and concerns after initial tax season. Also, she was to present on Section 199A.

We are still having the class but Karen's father has to have brain surgery on Tuesday and she chose to be with him rather than us. She did find a presentor in her stead. She worked with Lisa Ishm(not sure of her name but highly recommended) and they recommended Jane Ryder. She will be using Karen's information and so the book is still fine. Both Lisa and Karen have worked with Jane for years and are not shy about sending her up here. So, we shall see.

Wednesday we are still on with Claudia Hill for seven hours. She will be teaching on effects of data breaches, what's left after the TCJA. She will also be presenting an advanced IRS examination case study—should be fun.

Thursday we will be entertained by none other than Robert Kerr EA and Executive Vice President of NAEA. He will be bringing us up to date with what is happening in Washington DC since President Trump and the government shutdown. He will also speak to the state of NAEA now with all the changes.

Thursday afternoon Karen Hawkins will present our 2 hours of ethics titled your questions and concerns addressed by Karen Hawkins.

Could prove to be a great line up or Not!!

This is my swan song. I will be resigning as the Education Chair after this year. I'm glad to advise and help the next chair but not be in charge. Thank you all for your support.

June M. Brock, Education Chair

May 17, 2019

2019 Seminar Committee

Once again, the hotel and catering staff have been outstanding to work with. Any time I have a questions, they are Johnny on the spot.

We have a room assigned for the board meeting along with lunch per everyone's choices.

I have decided not to have a hot breakfast this year which will disappoint some people but costs became an issue. We will have coffe, tea, juices, rolls, fruit, etc. as we used to have.

Each days' lunches are one again buffets—hopefully with two lines. 95% percent of the menu is gluten free and they use rice flour. The vegetarians were given a choice for the banquet. Hopefully, they can find enough on the buffets for their lunches.

The afternoon breaks should be pleasing. One day is a movie fare treat. The other day is cookies and brownies. No afternoon snack on Thursday. Hope that was right.

Robert Kerr has agreed to swear in the new officers at the banquet. There will be a no host bar so make sure everyone orders a drink as there is a \$250 minimum!!

Any other questions?

June M. Brock, Conference Chairman for 2019

Spring Conference

May 24-27, 2021

Working on menu for meals. Talking to a couple of possible vendors and if they might be willing to sponsor one of our lunches. Mt Bachelor Resort is waiting to do contract until it gets closer to our event. No confirmed room rates at this time. As last time we are going to have education and meals in separate rooms. Facility is ours so we won't need to remove any items (auction or other) from tables in the evening. We will also have use of the pool and other equipment.

Barbara J. Craven, Chair

## Bylaws Committee Report 5/20/2019

The Bylaws of any organization define the core structure of that organization. Policies and Procedures are the means used by the organization to administer the Bylaws. Both NAEA and ORsEA have their current Bylaws available on the websites. The Bylaws of both entities are amendable only by a majority vote of the members. Any Policies and Procedures can be changed by the National and State Affiliate Board of Directors at any time with no approval required from the membership. There should be no conflict between the Bylaws of NAEA and the Bylaws of any State affiliate.

In December 2018, NAEA presented to the membership for a vote substantial changes to the structure and content of the NAEA Bylaws. A majority of the members voted in favor of these amendments via online voting during December 2018. The implementation of any amendments is immediate.

When the membership of NAEA approved of the amendments made to the NAEA Bylaws in 2014 and 2015, the ORsEA Bylaws committee presented to the ORsEA membership amendments that eliminated any conflicts between the two documents. The membership twice voted in favor of the amendments.

At the January 2019 Board of Directors meeting, I was asked by our Board to analyze all of the pertinent documents and determine if there were any new conflicts created between the current NAEA and ORsEA Bylaws. I have determined that there are currently no direct conflicts, but since a large portion of the NAEA Bylaws were removed and placed into the NAEA Policies and Procedures Manual, any Affiliate's Bylaws Committee would have to review the NAEA Policies and Procedures Manual on a regular basis to see if the Board of Directors made any changes that create conflict. The NAEA Policies and Procedures Manual (20 pages) dated November 10, 2018 is available on the website and includes the changes made by these Bylaws amendments, prior to the membership voting on these Bylaws amendments. NAEA also created in 2017 a new Affiliate Agreement (both domestic and international), which ORsEA's Board of Directors has determined is in direct conflict with the NAEA Bylaws.

I recommend that ORsEA's membership amend our Bylaws to remove all of the provisions that were moved by NAEA to their Policies and Procedures Manual. ORsEA's Policies and Procedures Manual has been in developmental stages for decades and should be completed and posted on our website.

One provision of the NAEA Bylaws change removes nominations from the floor for election to the Board of Directors positions. ORsEA still allows nominations from the floor for election to the Board of Directors positions.

Respectfully submitted,

Catherine Giovinco

Bylaws committee chairperson since July 2007

## 2019 - 2020 ORSEA SLATE OF NOMINEES

May 17<sup>th</sup> 2019  
Kirkwood Donavin, NOMINATING COMMITTEE CHAIR

Following is the slate of ORSEA Officer and Director Nominees with prospective initial election, maximum term(s), re-election date, and mandatory term end.

| Officers                 | Nominee            | Initial Election | Maximum Term       | Re-Election Date | Mandatory Ending Date |
|--------------------------|--------------------|------------------|--------------------|------------------|-----------------------|
| President                | Maddie Gaorran     | May 2019         | (2) one-year terms | May 2020         | June 2021             |
| Vice President           | Evelyn Davis       | May 2019         | (2) one-year terms | May 2020         | June 2021             |
| Secretary                | Barbara Craven     | May 2018         | (4) one-year terms | May 2019         | June 2022             |
| Treasurer                | June Brock         | May 2019         | (4) one-year terms | May 2019         | June 2022             |
| Immediate Past President | Daniel Stearns     |                  |                    |                  |                       |
| Directors                | Nominee            | Initial Election | Maximum Term       | Re-Election Date | Mandatory Ending Date |
| North Director           | Michael Davidson   | May 2018         | (2) two-year terms | May 2020         | June 2022             |
| North Director           | <i>ANN RUSSELL</i> | May 2019         | (2) two-year terms | May 2021         | June 2023             |
| Central Director – West  | Peter Mar          | May 2018         | (2) two-year terms | May 2020         | June 2022             |
| Central Director – East  | Joyce Davis        | May 2018         | (2) two-year terms | May 2020         | June 2022             |
| South Director           | Sue Bladorn        | May 2019         | (2) two-year terms | May 2020         | June 2022             |
| South Director           | Marie Linders      | May 2017         | (2) two-year terms | May 2019         | June 2021             |
| At-Large Director *      | Carol Wilder       | May 2018         | (2) two-year terms | May 2020         | June 2022             |

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

# HISTORIAN COMMITTEE REPORT

May 20, 2019

The OrSEA scrapbooks are up to date and the records and photos go back through 1990. Scrapbooks are on display at the conference. Please add a sticky note identifying yourself or anyone you recognize throughout the scrapbooks. Supplies are available at the Historian display table.

The Historian Notebook includes lists of the past recipients of the Founders, Lifetime Achievement, President's, and new in 2018 Vice President's Awards. Year 2017 Founders and President's Award recipients are incomplete and their names are needed.

Also included in that notebook is a list of past recipients of the NTPI Scholarships given by OrSEA. Years 2012 and 2016 Scholarship recipients are incomplete and their names are needed.

An updated version of the past education speakers and topics complete back to 1990 has been written. That document is included in the Historian Notebook and copies have been provided to the Board and guests at this board meeting.

The committee is still working on updating the job descriptions for each notebook.

Respectfully submitted,

Susan Bladom, Chair



# **POLICIES & PROCEDURES COMMITTEE REPORT**

**May 20, 2019**

Minor changes have been made to both of the OrSEA Policies & Procedures documents (Operations & Conference).

The OrSEA Operations Policies & Procedures document was changed to: 1) add page numbers and the Board approval date to each page; 2) re-name the title of Financial Procedures item #2 on page 3 to "Education Funding" (from "Lou Scafidi Scholarship Fund"); and 3) added the second bullet to the "Conference Procedures" on page 5, that refers to the existence and suggested use of the approved written Annual Conference Policies & Procedures document.

On the Annual Conference Policies & Procedures document was changed to add page numbers and the Board approval date to each page.

Please note that we took a chance and added the approval date as of today so that new copies would not have to be circulated. That date will be changed if not approved by the Board.

Copies have been provided to the Board and extras are available for the general membership meeting.

We welcome any comments and suggestions.

We are still working on the OrSEA job descriptions and hopefully will get that done one of these years.

Respectfully submitted,

Susan Bladorn & Caty Giovinco  
Committee