

**OREGON SOCIETY OF ENROLLED AGENTS
BOARD OF DIRECTORS MEETING
OCTOBER 20, 2017**

President Daniel Stearns called the meeting to order at 11:20am held at Umpqua Bank in downtown Eugene, Oregon. A quorum was established (see sign-in sheet) and proxies were submitted. Cletus Fernandez gave proxy to Daniel Stearns and Barbara Craven gave proxy to Susan Bladorn. The OrSEA mission statement was read. The June 21, 2017 Board Meeting minutes were not provided and approval is deferred until the January meeting. Preliminary minutes had been posted on the website. An attendee sign-in sheet is attached as part of these original minutes. Member Susan Bladorn took notes and will prepare the minutes for the meeting.

President's Report: Daniel Stearns submitted a written report, a copy of which is attached with these original minutes. He reported that the Court of Appeals of the State of Oregon awarded OrSEA \$16,162 in Attorney fees to be paid to us by the Oregon Board of Tax Practitioners. Our total costs were a bit more than \$22,000 and NAEA funded \$10,000 of that total. **MOTION:** Maddy Gaoiran moved "that ORSEA reimburse NAEA a proportionate amount: \$10,000/OrSEA total cost x the \$16,162, when received". The motion unanimously passed.

The Board discussed the possibility of setting up an OrSEA PAC. Carol Mulder volunteered to check out how we could set up a PAC. Also, the Board discussed support of the Oregon Taxpayer Bill of Rights which died in the Senate but passed in the House during the 2017 Legislative session.

VICE PRESIDENT'S REPORT: Maddy Gaoiran gave a verbal report. She suggested that a petition process could be used for the Oregon Taxpayer Bill of Rights rather than going through getting a bill passed. Discussion ensued pointing out that the process would be very expensive and would need to be highly coordinated.

Maddy also told the Board that she is able to go to Washington D.C. to attend the Affiliates meeting in May 2018. The Board discussed the budget for that trip. No changes are needed to the budget item.

TREASURER'S REPORT: Ira Rosenberg submitted a written report, a copy of which is attached to these original minutes.

DIRECTOR REPORTS:

- North Director Eve Davis gave a verbal report on MAC activities. They have discussed having separate meetings on the West and East sides of their geographical area due to the travel issues in the metro area.

Rebecca has resigned as North Director. President Daniel Stearns appointed Michael Davidson to fulfill the vacated North Director position. We greatly appreciate that Michael accepted the appointment.

- Central Directors (West & East) did not attend this meeting. No reports were submitted.
- South Director: Maddy Gaoiran gave a verbal report and distributed the flyer for the South Chapter 2017 event being held in Grants Pass on November 3, 2017. South Chapter Treasurer Marie Linders submitted a current South Chapter financial report.
- At Large Director Carol Mulder had nothing to report.

COMMITTEE REPORTS:

- Membership: Maria Arbuckle (not present) submitted a written Membership report, a copy of which is attached to these original minutes. There are 615 licensed Enrolled Agents in Oregon that are also Licensed Tax Consultants. As of 9/30/17 we have 187 members. The Board discussed retention of members and that NAEA responses to members are slow and sometimes non-responsive.
- Communications/Website: No report.
- Media/Public Relations: No report.
- Budget/Audit: No report.
- Scholarships/Awards: No report.
- Historian: No report.
- Annual Conferences: **2018** Kirkwood Donavin submitted a written projection on the costs. It is being held at the Springfield Holiday Inn. We discussed increasing the fee by \$25 to members. **2019** June Brock suggested that we return to Newport and possibly Hood River or Florence. She will check out the possibilities. **2020** is still pending.
- Education: June Brock brought some speaker information and got feedback on topics from the Board. She reviewed potential speakers for the 2018 conference. She will continue making contacts and secure the speakers.
- Government Relations: **IRS** Michael Davidson gave a verbal report on the IRS Liaison Committee. The IRS Forum is scheduled for Monday October 23, 2017.
- ByLaws: Caty Giovinco reported that no changes to the bylaws were needed at this time.
- Nominating: Kirkwood Donavin reported that he is working on the 2018-19 slate of officers.
- Policies & Procedures: No report.
- Strategic Planning: No report.

NEW & PENDING: The next OrSEA Board meeting will be held on January 5, 2018.

Michael Davidson moved and Susan Bladorn seconded to adjourn the meeting at 3:00pm. Motion passed unanimously.

Respectfully submitted,




Susan Bladorn
Secretary Pro-Tem

...OrSEA Minutes October 2017.doc

Oct. 20, 2017

Board meeting
Signature

member
Office/Committee

<u>Name</u>	<u>Signature</u>	<u>member Office/Committee</u>
Susan Bladorn	Susan Bladorn	Proxy for Secretary
Marie Linders	Marie Linders	South - Treas
CATHERINE GIOVINO	Catherine Giovino	By-Laws
IRA ROSENBERG		TREASURY
Dan Stearns		Pres.
Eve Davis	Eve Davis	North Director
Carol Mulder	Carol Mulder	At-Large Director
Madilyn Gaoiran	Madilyn Gaoiran	Vice Pres.
June Brock	June Brock	SO Director
MICHAEL DAVIDSON		L.R.S. Linsen (+ Appointed North Director)

Presidents Report

Things to decide today.

1. Reimburse National for portion of attorney's fees recovered?
2. If Yes, How to decide?

Lobbying for taxpayers bill of rights

Ted Suggests that we might contribute to Phil Barnhart's campaign, I don't think we should use ORSEA money. We don't have a PAC and contributing to specific candidates would be prohibited because we are 401(c)(6). What we could do is individually contribute to Barnhart's campaign (say we are EAs that appreciated his help, etc.

We need to get more opportunities to meet and network on a local level.

We also need to try and get more opportunities to recruit members that volunteer.

IN THE COURT OF APPEALS OF THE STATE OF OREGON

OREGON SOCIETY OF ENROLLED AGENTS,
Petitioner,

v.

STATE OF OREGON, acting by and through the State Board of Tax Practitioners,
Respondent.

A156623

ORDER ALLOWING ATTORNEY FEES AND DENYING COSTS

Before Armstrong, Presiding Judge; Hadlock, Chief Judge; and Egan, Judge.

Petitioner seeks attorney fees in the amount of \$17,782.00 in attorney fees pursuant to ORS 183.497(1). Petitioner also filed a petition seeking costs in the amount of \$473.00 pursuant to ORS 20.310(1). Respondent asserts that we should not award attorney fees under ORS 183.497 and, as to the request for costs, correctly points out that we have already directed that no costs are to be awarded. Neither party requests findings. We agree with petitioner that attorney fees are warranted pursuant to ORS 183.497(1). We also agree with respondent that a deduction from the requested fees is appropriate here. Accordingly, we award petitioner \$16,162.00 in attorney fees. As to petitioner's request for costs pursuant to ORS 20.310(1), we observe that, although ORAP 6.25(1) provides that a party may seek reconsideration based on, among other things, a contention that the court erred in its award of costs, no petition for reconsideration was filed in this case. Accordingly, we deny the petition for costs.

Attorney fees allowed in the amount of \$16,162.00.



08/16/2017
7:31 AM

JAMES C. EGAN
JUDGE, COURT OF APPEALS

c: Tyler D Smith
Jona Jolyne Maukonen

jb

ORDER ALLOWING ATTORNEY FEES AND DENYING COSTS

REPLIES SHOULD BE DIRECTED TO: State Court Administrator, Records Section,
Supreme Court Building, 1163 State St, Salem OR 97301-2563

SoRSEA Chapter PRESENTS

“How to Practice like a Tax Lawyer!”

By DANIEL STEARNS, EA; USTCP

FRIDAY, NOVEMBER 3, 2017 at

BLACK BEAR DINER

(Banquet room) 1900 NW 6th Street

in GRANTS PASS, OR 97527

TIME: 10 AM to 4 PM

5 hours of CPE

COST: \$15 TO ALL SORSEA MEMBERS; \$20 FOR ORSEA MEMBERS;

AND only \$35 FOR ALL NON-MEMBERS!

FOR (5) FIVE HOURS OF CPE!

PLEASE SEND Registration and payment NO LATER THAN OCT. 31ST, 2017 to “SORSEA”.

Limited to first 50 for class room size.

Class starts promptly at 10 am and ends at 4 pm.

Registration Deadline October 31, 2017

(Lunch at facility, not provided, but encouraged to order your lunch at the Black Bear Diner so we can get the room at no cost, please.)



APPROVED
CONTINUING EDUCATION
PROVIDER

Daniel's view is that we as Enrolled Agents are closer to ^{tax}attorneys than accountants!

He will cover the following subjects: 1. Privileges, 2. Rules of evidence

3. Conflicts of Interest

4. US Tax Litigation (with emphasis on tax court)

5. Collections

6. Tax Crimes

Registration for 5 hours of CPE

**Location: The Black Bear Diner
(Banquet room) 1900 NW 6th Street
(Exit 58) Grants Pass, OR 97527**

**Registration starts at 9:30 am
Class starts promptly at: 10:00am
Lunch 1:00 – 1:50pm –
Class ends at 4:00 pm**

REGISTRATION FORM

SORSEA MEMBER PRICING

ORSEA MEMBER PRICING

NON-MEMBER PRICING

\$15.00 _____

\$ 20.00 _____

\$35.00 _____

Please make checks payable to "SORSEA"

Total Enclosed: \$ _____

Mail Payment to:

SORSEA; MARIE LINDERS, TREASURER, 513 Main St Suite 101 Klamath Falls OR 97601!

Registrations will be accepted at the door if we do not have a full class of 50;

\$10 late fee will be charged after 10-31-17!

Timely Registration and payment deadline: Must be received by October 31, 2017!

Name: _____ Phone : _____

**License: _____ PTIN _____ Circle: EA LTC LTP CPA OTHER
(required for CPE certificates)**

Address: _____

City: _____ State: _____ Zip: _____

Email Address _____

Contact Information:

Maddy Gairan, SORSEA Pres. At bnottax@epuerto.net or Call: 541-756-2929

6:58 AM
10/20/17
Accrual Basis

Southern Oregon Society of Enrolled Agents
Balance Sheet
As of October 20, 2017

	<u>Oct 20, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo Checking	3,874.83
Total Checking/Savings	3,874.83
Other Current Assets	
PrePaid Expenses	400.00
Total Other Current Assets	400.00
Total Current Assets	4,274.83
TOTAL ASSETS	<u><u>4,274.83</u></u>
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	4,274.83
Total Equity	4,274.83
TOTAL LIABILITIES & EQUITY	<u><u>4,274.83</u></u>

11:01 AM
10/19/17
Cash Basis

Oregon Society of Enrolled Agents
Profit & Loss Budget Overview
July 2017 through June 2018

	<u>Jul '17 - Jun 18</u>
Income	
Conference income	21,000.00
Donation	10.00
Dues	
Dues - Associates	8,246.00
Dues - Initiation Fees	216.00
Dues - Renewals	1,950.00
Total Dues	<u>10,412.00</u>
Newsletter - Advertising	100.00
Special Projects	
Silent Auction	547.00
Total Special Projects	<u>547.00</u>
Total Income	32,069.00
Expense	
AFEX	
Airfare	1,700.00
Lodging	2,450.00
Total AFEX	<u>4,150.00</u>
Bank Charge	
Credit Card Charge	335.00
Total Bank Charge	<u>335.00</u>
Board Meetings	
Meals for Board	815.00
Mileage	2,380.00
Total Board Meetings	<u>3,195.00</u>
Committee Functions	
Awards	310.00
Communications	
Website	17.00
Total Communications	<u>17.00</u>
Education	565.00
Government Relations	115.00
Historian	25.00
Policies and Procedures	84.00
Total Committee Functions	<u>1,116.00</u>
Conference Expense	
Other Conference expenses	2,145.00
Speaker Fee	4,820.00
Travel and lodging for Speakers	1,322.00
Venue	12,700.00
Total Conference Expense	<u>20,987.00</u>
Licenses	55.00
lobbying	3,600.00
Promotional Expense	336.00
Total Expense	<u>33,774.00</u>
Net Income	<u><u>-1,705.00</u></u>

11:07 AM
 10/19/17
 Cash Basis

**Oregon Society of Enrolled Agents
 Profit & Loss Budget vs. Actual
 July 1 through October 19, 2017**

	<u>Jul 1 - Oct 19, 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Dues				
Dues - New Member	18.00	18.00	0.00	100.0%
Dues - Renewals	3,200.00	4,091.65	-891.65	78.2%
Total Dues	<u>3,218.00</u>	<u>4,109.65</u>	<u>-891.65</u>	<u>78.3%</u>
Total Income	<u>3,218.00</u>	<u>4,109.65</u>	<u>-891.65</u>	<u>78.3%</u>
Expense				
Board Meetings				
Meals for Board	138.30	225.06	-86.76	61.5%
Mileage	315.60	1,196.82	-881.22	26.4%
Total Board Meetings	<u>453.90</u>	<u>1,421.88</u>	<u>-967.98</u>	<u>31.9%</u>
Committee Functions				
Government Relations	0.00	114.50	-114.50	0.0%
Total Committee Functions	<u>0.00</u>	<u>114.50</u>	<u>-114.50</u>	<u>0.0%</u>
Conference Expense				
Speaker Fee	-500.00	0.00	-500.00	100.0%
Travel and lodging for Speakers	0.00	-117.90	117.90	0.0%
Total Conference Expense	<u>-500.00</u>	<u>-117.90</u>	<u>-382.10</u>	<u>424.1%</u>
Legal Fees	45.00	0.00	45.00	100.0%
Licenses	0.00	5.00	-5.00	0.0%
lobbying	1,200.00	1,083.87	116.13	110.7%
Promotional Expense	0.00	336.00	-336.00	0.0%
Total Expense	<u>1,198.90</u>	<u>2,843.35</u>	<u>-1,644.45</u>	<u>42.2%</u>
Net Income	<u><u>2,019.10</u></u>	<u><u>1,266.30</u></u>	<u><u>752.80</u></u>	<u><u>159.4%</u></u>

OrSEA Membership Report

Board Meeting 10/20/17

Dear Board/Committee Members,

As of 09/30/17, the total membership count for OrSEA was 187 members strong.

Here is the new member count by quarters of 2017;

Jan – Mar 2017	3
Apr – Jun 2017	8
Jul – Sep 2017	4

This brings the total for this year to date of new members to 15. A full list of all new members this fiscal year is attached.

Sincerely,

Maria Arbuckle, Membership Committee

OrSEA Spring Conference @ Springfield Hilton *Holiday Inn*

	Proj. #	Cost Per Unit	Projected Cost	Total Cost
Monday				
Room Charge	1	\$0	\$0	
Board Lunch	16	17	272	
Complimentary Welcome Receptic	1	0	<u>0</u>	
Monday Total			272	

Tuesday				
Room Charge	1	0	150	
Morning Break	50	8	400	
Afternoon Break	50	7	350	
Breakfast	40	11	440	
Lunch	50	11	<u>550</u>	
Tuesday Total			1,890	

Wednesday				
Room Charge	1	0	150	
Morning Break	50	5	250	
Afternoon Break	50	8	400	
Breakfast	40	11	440	
Lunch	50	11	550	
Banquet	40	32	<u>1,280</u>	
			3,070	

Thursday				
Room Charge	1	0	150	
Morning Break	50	5	250	
Breakfast	40	11	<u>440</u>	
Thursday Total			840	

Total Room and Meal Charges 12,144

⊗ Add Lunch → 3pm

Speaker Fees				
Speaker 1				
Fee	1000			
Speaker Gif	50			
Travel Expenses	1000			
			2,050	
Fee	1000			
Speaker Gif	50			
Travel Expenses	1000			
			2,050	
Fee	1000			
Speaker Gif	50			
Travel Expenses	1000			
Totall			2,050	
			2,050	
Total Speaker Fees			6,150	

Other Expenses				
Sound System		150		
Lables		50		
Binders		50		
Pens		50		
Bags		50		
Ptjer Supplies		50		
Lanyards & Badges		50		
Mailing Cost		10		
			460	

Total Other Costs 460
Total Convention Co 18,754
+ 550 } 19,304
Thur

Tax Professional Liaison Meeting

Oregon Department of Revenue
955 Center St, Salem – Fishbowl Meeting Room
Friday, October 27, 2017
9 a.m. – 11 a.m.

AGENDA

9:00 – 9:00	Welcome!
9:00 – 9:20	EBE Audit follow-up and outreach
9:20 – 9:30	PIT impact due to changes to corporation apportionment
9:30 – 9:45	Ordering forms, publications, and copies of returns
9:45 – 9:55	WFDC Worksheet
9:55 – 10:05	Break
10:05 – 11:00	Settlement Offers, Installment Agreements, Garnishment Modifications & Hardship
11:00	Association updates and upcoming events

Facilitator: Sophia Sakoff
Senior Tax Auditor
Personal Income Tax Forms & Publications Coordinator
(503) 945-8291
sophia.sakoff@oregon.gov

Registration is not required. The department does not issue CE credits, however members of OATC and OSTC may receive 2 CE credits for attending this meeting. Please speak to your association representative for more information.

Please remember to:

- ✓ **Bring your questions.**
- ✓ Be respectful.
- ✓ Allow and encourage others to contribute.
- ✓ Stay on topic. Send suggestions for future meetings to Sophia via email.



Please visit <http://www.oregon.gov/DOR/> for important updates about this meeting, and for updates to the upcoming agenda.

Metered parking is available on the street. The City of Salem has replaced many of the coin operated meters with "Parking Pay Stations". Please visit the City of Salem website for more information about using the new pay stations. Disabled parking is available under the Revenue Building, access from Center St.

Next meeting is December 1, 2017.