

Oregon State Board of
Tax Practitioners

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CERTIFICATION

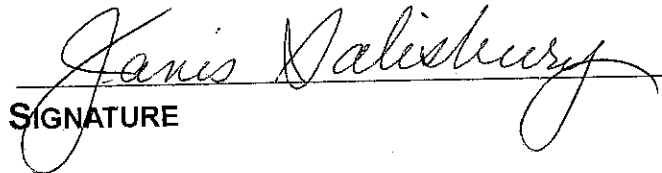
I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the arithmetic accuracy of all numerical information has been verified.

Oregon State Board of Tax Practitioners

3218 Pringle Road SE, Suite #120, Salem, Oregon 97302

AGENCY NAME

AGENCY ADDRESS


SIGNATURE

Janis Salisbury, Board Chair

TITLE

Notice: Requests of those agencies headed by a board or commission must be approved by those bodies of official action and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.

Agency Request

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Budget Page iii

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BUDGET NARRATIVE

State Board of Tax Practitioners

Agency Summary

The Board of Tax Practitioners is a consumer protection licensing board that oversees people who prepare personal income tax returns for others and who receive "valuable consideration".

The seven members of this citizen board are appointed by the Governor to three-year terms with a statutory limit of three terms. Six of the Board Members must be Licensed Tax Consultants and one member must be from the general public.

The Tax Board relies on a full-time staff of four to administer its programs. Staff includes an Executive Director, Senior Compliance Specialist, Exam & Education Coordinator, and Licensing Specialist.

The Tax Board issues two levels of individual licenses; Tax Preparer and Tax Consultant. Preparer level licensees are apprentice practitioners and must work under supervision. Tax Consultants must have at least two years and 1,100 hours of work experience in tax preparation and may work independently. Tax firms and their branch offices are also registered by the Board.

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BUDGET NARRATIVE

Mission Statement & Statutory Authority

Mission Statement

The Tax Board's main responsibility is summed up in this mission statement:

“The Board of Tax Practitioners protects consumers by ensuring that Oregon tax practitioners are competent and ethical in their professional activities.”

The Board protects consumers by keeping them informed of ways to protect themselves from tax preparation fraud. Each year, the Board receives several hundred complaints from consumers. The Board investigates these allegations and maintains an effective enforcement program to protect the consumers against fraudulent, deceptive and dishonest tax preparation practices.

The 2001 Legislative Session granted the Board certain authorities to further protect the consumer. SB 301 passed providing the Board with cease and desist order authority permitting a cost-effective way to stop illegal tax preparation activities. The Board was provided with the ability to order restitution to consumers who incurred a monetary loss. The bill further increased the civil penalty per violation from \$1,000 to \$5,000.

The Tax Board also protects the consumer by issuing credentials to those individuals and businesses that meet the established standards for competency and ethical conduct set forth in Oregon Statute and Rule. The Board works with practitioners, consumers, and the legislature to develop these standards. The Tax Board actively seeks a regulatory balance between the needs of consumers and the needs of the professional community.

Statutory Authority

The Board's authority is based on one chapter of state law. The agency's general powers are in Oregon Revised Statutes, Chapter 673.605 through Chapter 673.740. The Board has the authority to determine the qualifications of applicants for licensing as a tax consultant or tax preparer, to prepare, conduct and grade applications, and to issue licenses. The Board also has the authority to prescribe and collect fees, to exercise general supervision over tax consultant and tax preparer practice and to formulate a code of conduct. In addition to these powers, the Board has the authority to investigate complaints and enforce the provisions of tax practitioner law.

Oregon Administrative Rules, Chapter 800, define the standards that the Tax Board uses to carry out its responsibilities. These rules deal with all aspects of regulation, including licensee conduct and business practices.

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BUDGET NARRATIVE

2013-15 Two Year Agency Plan

AGENCY PROGRAMS

The State Board of Tax Practitioners is funded entirely by Other Funds derived from the issuance of licenses and business registrations, examination fees, and fines and penalties. Although there are several organizational divisions at the Board, expenses are budgeted as a single program.

The Board employs a full-time staff of 4.0 FTE to accomplish its mission. Staff consists of a Director, a Compliance Specialist, an Examination and Education Coordinator, and a Licensing Specialist. Seven volunteer citizen Board Members receive a small daily stipend for their involvement. On occasions, the Board enlists the services of licensees as volunteers or contracts other Professional Services for specific tasks, such as examination review or proctoring exams.

The organizational divisions within the agency are: credential issuance, examination and education, consumer protection, and administration.

Credential Issuance

The purpose of this program is to review applications for licensure submitted to the Board and determine whether the candidate has met the legal qualifications, including competency and their past compliance with federal and state laws. When all the criteria is met, a license is issued permitting the person to prepare, advise or assist in the preparation of personal income tax returns for valuable consideration. This program is mandated by Oregon Revised Statutes 673.605 through 673.740. Although other staff assists at peak times, one FTE is focused primarily on the issuance of Board credentials. Funding for this program is derived entirely by Other Funds generated by license fees and business registrations.

Customers of this program are the licensed population and consumers. Licensees work with the Board to maintain their licensed status. Consumers call the Board to verify the status of their practitioner and to file complaints against a tax practitioner.

The Tax Board licenses approximately 4,400 people and 1,500 businesses annually. There are two levels of licensure. The first and basic level is the Licensed Tax Preparer. Approximately 2,500 preparer licenses are issued every year. A preparer is an apprentice who has demonstrated a basic level of competency by passing an examination on federal and state tax laws. A preparer must have also completed an 80-hour basic tax course prior to being licensed. Licensed Tax Preparers must work under the supervision of a Licensed Tax Consultant or CPA.

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BUDGET NARRATIVE

Licensed Tax Consultants have demonstrated a higher level of knowledge in tax preparation by passing an advanced examination covering federal and state tax law. They must have at least 1,100 hours of work experience at the preparer level in order to qualify to take the examination. Approximately 1,900 practitioners are licensed as Tax Consultants in 2012. This level of licensure indicates the practitioner is proficient in tax law to the extent that he/she may work without supervision or run their own tax preparation business. Licensed Tax Consultants are also able to supervise the apprentice-level preparers.

Any business offering personal income tax preparation must also register with the Board. There are currently approximately 1500 registered businesses. Each business must designate a Licensed Tax Consultant who is in charge of the tax preparation activities and who supervises the staff. Branch offices will designate a Licensed Tax Consultant responsible for the entire business operation of the company and the person responsible for the operation of that individual office. These consultants are responsible to check the work performed on all tax returns leaving their office to ensure they are correct before being filed by the client.

Examination and Education

The Examination and Education Program of the Tax Board helps to ensure the competency of the licensee population that prepares individual income tax returns for others for compensation. In maintaining these programs, the consumer can enjoy a higher level of trust in the tax practitioner's abilities to accurately prepare their tax returns. The Board currently administers over 2,000 credential examinations each biennium.

The continuing education program of the Board helps to ensure that all licensees maintain their understanding and awareness of the annual changes in tax laws that affect their ability to prepare tax returns for others. Each licensee must attest to at least 30 hours of acceptable continuing education each year as a condition of renewal. Continuing education is audited by the Board for compliance.

The program also approves sponsors for the basic 80-hour tax course and for correspondence/self-study courses that are not already approved through other credentialing parties, wishing to provide Board-recognized continuing education credit.

One FTE is devoted entirely to this program. Funding is derived entirely from Other Fund examination fees. The customers of this program are primarily those desiring a license from the Tax Board. Consumers also benefit from this program as the competency standards maintained through the Examination and Education Program are an integral part to the quality of service they receive from their practitioner.

State examinations ensure that the licensees at the apprentice level (Preparers) have attained a basic level of knowledge sufficient to prepare individual tax returns, with supervision. Consultant level examinations demonstrate that a tax consultant has sufficient

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BUDGET NARRATIVE

knowledge of the theories and principals of taxation, in addition to making accurate computations, to handle a tax practice on his or her own, and to supervise the work of apprentice tax preparers.

The Board restructured its office in 1999, creating an Examination and Education Coordinator out of an existing vacant position. Further restructuring of the division's functionality resulted in increased effectiveness. During the 1999-2001 biennium, the agency closely scrutinized every aspect of the examination process and special effort was made to break down any barriers to entering the profession that were unnecessary while still maintaining the high competency standards Oregon citizens enjoys.

During the 2009-2011 biennium, the Board accomplished the following:

- Created a more formal process for revising Administrative Rules.
- Advised the IRS on creating a new federal licensing program.
- Expanded our partnerships with whom we work – IRS, Government Accountability Office, Oregon Department of Revenue.
- Participated in Tax Compliance pilot project with DOR implemented according to SB 3082.

During the 2011-2013 biennium, the Board is currently working on the following:

- Increasing the Board's visibility as a consumer protection agency.
- Working with NIC-USA to move to on-line registration and payment system.
- Expanding the board's database allowing it to collect data regarding new performance measures.
- Expanding our partnerships to include organizations providing free income tax preparation.

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Consumer Protection & Compliance Enforcement

Consumer Protection is a central function of the Board. One FTE is devoted entirely to the compliance enforcement activities. All other Board staff assists in consumer protection activities by responding to consumer complaints, handling correspondence, and tracking progress. The Board's Executive Director assists by handling legal matters, making visits to consumers, creating consumer awareness, and speaking at public or media events. The Director also performs some investigations during peak workload periods. This program is funded by Other Funds derived primarily from license fees and the collection of fines and penalties. The Board's Compliance Enforcement Bill SB301 passed in the 2001 session enabling a greater percentage of compliance enforcement costs to be recovered from those violating Tax Board laws, rather than the license fees of good-standing practitioners.

The Board has formed partnerships with many other agencies to protect the consumer, including:

- **The Oregon Department of Revenue.** Thanks to SB 690 passed by the 2009 Legislature, we are now able to receive full copies of tax returns from the Department of Revenue (DOR) based on our Memorandum of Understanding (MOU). When DOR notices returns coming from an apparently unlicensed person, they refer information to the Tax Board. They have been very helpful in providing the Board with the evidence needed to finalize cases. Similarly, the Board has informed DOR of cases for possible audit consideration. Both agencies have also participated in joint consumer awareness efforts.
- **The Internal Revenue Service.** We have been able to work closely with the IRS, especially where a person indicates they are an Enrolled Agent. The Board has also worked with the Citizen's Advocacy Panel and the Government Accountability Office (GAO) to develop a presentation before Congress recommending consideration of nationwide licensing of practitioners as a means to proactively address tax compliance issues. In August 2008 the GAO issued their Report to the Committee on Finance, U.S. Senate indicating "Oregon's returns were more likely to be accurate... compared to the rest of the country..." The cover of the report reads "Oregon's Regulatory Regime May Lead to Improved Federal Tax Return Accuracy and Provides a Possible Model for National Regulation". In September 2008 the Board's Executive Director participated in a panel discussion before the Commissioner of the IRS in Washington, D.C. to share how Oregon's program has been successful protecting consumers and made recommendations on the new federal program. In 2009, using Oregon's licensing program as a model, the IRS created the Return Preparer Office and began its efforts toward registering, testing and licensing of all tax preparers nation wide.

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BUDGET NARRATIVE

- **The Oregon Department of Justice (DOJ).** The DOJ has been an immense help to us in completing action on our cases. Their investigative team was instrumental in helping to close down an unlicensed person who had harmed consumers through incompetent and illegal tax filings. We have also been able to take joint action in cases that fall under the Unlawful Trade Practices Act. DOJ has also been very instrumental in assisting the Board to establish effective collection methods.
- **Services to Children and Families.** In a serious case where drug abuse and child neglect became apparent, the Board provided the information to Services to Children and Families.
- **Seniors and People with Disabilities.** In instances where the fraud, deception or dishonesty is aimed towards seniors, the Board works with this agency to stop the situation.
- **Local Police Departments, County Courts, and District Attorneys.** In addressing cases with serious criminal harm to the public, these agencies have partnered with us to provide a swift and effective means of consumer protection.

Consumer Awareness Campaign

In addition to governmental partnerships, the Board worked extensively with media statewide to increase consumer awareness. Excellent coverage occurred with statewide and local newspapers informing consumers of ways they can protect themselves against tax preparation fraud.

Regular press releases are made to alert consumers of the most egregious cases when the Order is issued. This ensures those consumers affected by the violation are notified that restitution is available to them. It further alerts potential consumers to protect themselves against certain tactics. In addition, the Board releases information to radio stations throughout the state on ways a consumer can protect himself and on specific instances occurring in that region.

The Board worked in partnership with the Department of Revenue to include consumer information in the tax form booklets. The Board also participated in developing a multi-media campaign to gain compliance in the Hispanic community.

The Board generally employs three methods in compliance enforcement efforts: Education, Mediation, and Legal Action.

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BUDGET NARRATIVE

The Board has continued to improve its website to inform consumers of completed investigations and the results of these investigations. The Board posts consumer alerts on its front page of its website and the state's Oregon.gov home page.

Compliance Enforcement: Education

Compliance-enforcement at the Board of Tax Practitioners is dependent on education. This includes:

- Educating licensees on practitioner laws, rules, and ethics;
- Educating unlicensed practitioners on the Oregon laws, particularly the requirement to be licensed; and
- Educating the public on the importance of checking the license status of the person preparing their personal income taxes and how to protect themselves from tax preparation fraud.

Education is a key for the Board to accomplish its mission. The Board conducts regular education by holding formal training sessions and informal meetings with stakeholder groups, most notably with practitioner associations. The Board educates consumers via news releases, public service announcements, website, and media interviews. Many violations of Board law are resolved by an initial educational visit informing people of the applicable laws and rules. The board and staff make themselves available to any forum to answer questions and respond to public inquiries.

Compliance Enforcement: Mediation

Mediation is the first choice of the Board in resolving conflicts. Mediation helps ensure a good working relationship with licensees, consumers, stakeholder organizations and consumer groups. The Board's ability to mediate conflicts is an essential element of our compliance-enforcement program. The Board resolves approximately 90% of the complaints through mediation.

Compliance Enforcement: Legal Action

Unfortunately, mediation is not successful in all cases. In many instances, the violations are too severe for mediation or the violator is uncooperative. These cases require legal action to ensure lasting consumer protection. The Board reviews violations of Oregon Statutes and Administrative Rules. It gathers evidence and proceeds with legal action only when necessary. Legal Actions of the Board begin with a formal Notice of Proposed Action that gives the person an opportunity for hearing. If no hearing is requested, the Board issues a Final Order on Default. If a hearing is requested, the case goes before an Administrative Law Judge at the Central

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Hearing Officer Panel. The Panel recommends a Proposed Order to the Board, who makes the final decision in a Final Order. Cases may be appealed to the Court of Appeals.

In the 2005-2007 biennium, the Board implemented the use of a stipulated settlement order. This allows the Board to settle a disputed case without the expense of a hearing with an administrative law judge and or appeals. The case is settled with the violator agreeing to the violation and paying a civil penalty or agreeing to sanction against their license. The violator also agrees to waive their appeal rights. This has continued to be a successful tool for the Board.

ADMINISTRATION

The Board's Executive Director is responsible for the general operations of the agency. One FTE is devoted entirely to this function and a portion of a support position assists with this workload. This aspect of Board operations is funded entirely by Other Funds derived from license and registration fees, examination fees, and fines and penalties. It oversees all Board activities and ensures compliance with public meeting laws and other legal requirements. It manages agency workload and determines priorities. It also provides budget planning, development, and execution. The administration program encompasses support functions, basic personnel services, training and development, affirmative action, and employee-related support.

The administration program provides information to the public and carries out the public relations activities of the Board. It often works with consumers and licensees in resolving conflicts. It encourages citizen involvement in Board decisions.

The Board

The Board is an independent body consisting of seven people appointed by the Governor to staggered three-year terms. Six of the seven members must be Licensed Tax Consultants with at least five years of tax preparation experience. The seventh member comes from the general public. Board members are citizen volunteers who receive a small daily stipend for their service. The Board establishes policy for the agency and the profession and makes the final decisions on contested cases within the Board's jurisdiction.

Decisions are made by majority vote. The chairman is selected by his or her peers and presides over public meetings. The chair also has the authority to sign final legal orders after the Board has reached its decision.

Because of the impact their decisions have on Oregonians and the profession, the Board places a high priority on soliciting citizen involvement. The Board conducts regular public meetings and makes decisions under close public scrutiny. In making decisions, the Board receives input from professional staff, regulated individuals and businesses, consumers and legal counsel.

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BUDGET NARRATIVE

ENVIRONMENTAL FACTORS

The Tax Board has identified seven environmental trends that impact the agency's business planning and impact its workload: General Fund issues, population growth, high unemployment, strong economy, increased "white collar crime", increased consumer awareness, and interagency/intergovernmental partnerships.

General Fund Issues

The state faces a funding deficit in the General Fund. Competent and ethical practitioners ensure that the correct amount of General Fund tax dollars is collected. In the 2010 tax year, over 39% of all Personal Income Tax returns filed in Oregon were filed with the assistance of a tax practitioner. With this high percentage, the Board of Tax Practitioners plays an important, proactive role in the revenue-producing equation. By having accurate returns filed the first time, General Fund money and time is saved through less auditing and collection activities. The Tax Board is not funded by any General Fund dollars, but is entirely funded through license fees and Other Funds. Consequently, the actions of the Tax Board ensuring competent tax preparation significantly benefit the General Fund at no expense to it.

Population Growth

Oregon's population reached 3.8 million in 2009. The population increased by 402,000, or 11.8%, since the 2000 census. Oregon had the eleventh fastest growth rate in the nation over the last 10 years, and is expected to continue growing, adding an average of 40,000 persons annually, reaching 4 million in 2015.

This large growth in the population translates into more tax returns being filed. This factor, in conjunction with other environmental factors such as the growth of personal income, results in a high demand for the service of tax professionals. Greater demand for professional tax services creates both an aid and a hindrance for the Board.

The Board actively reviews all programs to ensure unnecessary barriers to entering the profession are removed, while still maintaining the high standard of competency required by Oregon law. Licensed tax practitioners enjoy the opportunity for greater profits and a heightened respect as a result of their license and increased consumer demand.

Unfortunately, when competent professionals are in high demand and greater profits are to be gained, there is also a significant increase in the number of illegal practitioners who harm consumers through their incompetence or through fraudulent, deceptive, or dishonest practices. The Board must act quickly on such cases to reduce serious harm to the consuming public.

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BUDGET NARRATIVE

Unemployment and Greater Personal Income

Inflation is expected to remain moderate. Consumption and high-tech business capital spending is expected to aide in Oregon's economic recovery. Greater personal income generally means people have more money to pay others to assist them with services, such as tax preparation, and less time to do their own taxes. When coupled with the increasing complexity of the tax code, this results in an even greater demand for the services of licensed tax professionals.

Oregon Department of Revenue indicates that the percentage of returns prepared by practitioners has increased to 39% for 2010 tax returns.

The unemployment rate generally brings more people into the tax preparation profession. During strong economic times there are fewer people willing to work at apprenticeship jobs that may be part-time or last only a few months out of the year during tax season, such as that of a tax preparer. Licensed Tax Consultants, hired by a business that may only be open during tax season, are also difficult to find during economic peaks. The Board expects to see a gradual increase in the number of tax practitioners as a result of the unemployment rate. This will help ensure that competent tax preparation services remain readily available to the public.

Increased Crime

In looking at current trends, the prison inmate population is expected to increase by approximately 41% in the next 10 years. White-collar crime is rising. Identity theft is at an all-time high. People who may or may not be licensed to prepare taxes are involved increasingly in monetary or other types of crimes against their clients. Tax season, in particular, provides a unique opportunity for unethical people to cause widespread harm in a very short period of time. As an example, in a recent case, one unlicensed individual preparing returns in Oregon had over 500 violations of civil and criminal laws with complainants in a single tax season.

Additionally, Oregon's population is increasingly diverse. Asian and Hispanic ethnic groups have grown very rapidly in recent years. Nearly 13.8 percent of the total population, about 510,000 persons, identify themselves in these minority groups. There are a startling number of non-licensed individuals who prey upon their own people, many of whom know little of the American tax system and speak little or no English. These non-licensed people prepare fraudulent tax returns, hold client source documents for money, and are often involved in other criminal matters. The Board must be vigilant and expeditious in its investigations to lessen the harm to consumers, stop such incidents from happening and to compel restitution for consumers harmed.

The 2001 Legislature passed Senate Bill 301 to increase the Board's ability to protect the consumer in tax preparation fraud issues. The Bill granted the powers of restitution for consumers harmed by tax preparation fraud and the power to issue a cease & desist order to stop further harm. Civil penalties were also increased from \$1,000 to \$5,000 per violation. The Board has used these powers since 2001, when appropriate.

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Increased Consumer Awareness

As people become more aware of the Tax Board and its protections, this knowledge triggers more of the violations to come to the attention of the Board through complaints. It also acts as a deterrent to those who would attempt to take advantage of consumers. Partnership with the Department of Revenue has also contributed to the Board's workload. With those past issues resolved, compliance in all areas of tax preparation law and rule has increased. The result is a stabilization of the workload. The Board is continuing to reach consumers with public service announcements, press releases, website alerts, news items in statewide and local newspapers and joint efforts with the Department of Revenue.

Interagency & Intergovernmental Partnerships:

The Board is fostering close working relationships with other agencies. As a result of actions by the 1999 and 2009 Legislative Assemblies, the Department of Revenue can now provide full disclosure of information to the Board when there is indication of illegal tax preparation activities. This has greatly aided the Board in enforcement activities. The Board and the Department of Revenue have developed a memorandum of understanding that describes the interrelationship of the two agencies. The Department of Revenue, as they become aware of an unlicensed practitioner or of other violations, is now able to provide information to the Board for further action.

Similarly, the Board provides information on violations and that which may lead to audit projects to the Department of Revenue.

The Board has also worked to foster a close working relationship with the Internal Revenue Service. Revenue agencies focus primarily on collecting the correct amount of tax. Consequently, they usually work with the taxpayer in resolving discrepancies. By focusing on the person, business, or group that is actually at the root of the problem, the Board of Tax Practitioners can proactively protect consumers from further harm. As a result of these partnerships, we are working as a team to address items of tremendous consumer concern, such as tax protestor groups and tax-related scams.

The year 2001 brought significant partnerships with proctor sites throughout the state. Rather than relying solely on a couple of large exams, the Board began contracting with the various proctor sites to proctor examinations. The Board continues to use the proctor sites throughout the state and has increased the number of sites it uses. The increased demand required the agency to expand this program. This has resulted in a decrease in waiting time to take the Board's examinations. This brought the exams into the local area of nearly every person in the state. In addition, it permits year-round testing on demand at the time that the applicant feels he or she is ready. Applicants pay a fee between \$10 and \$40 set by the proctoring sites for this service. The sites have indicated the added revenue has permitted them to expand their testing facilities. This partnership has also been a success for the Board and stakeholders by facilitating easy, year-round access to the licensing examinations.

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BUDGET NARRATIVE

2013-19 Six Year Agency Plan

The environmental factors detailed above result in steady workload as the Board must respond to a greater number of consumers, governmental partners, licensees and their businesses in a variety of new ways to continue fulfilling its mission. The Board must provide adequate protection to consumers, balancing it with the needs of the regulated profession. To accomplish this over the next six years, the Board of Tax Practitioners will:

- Provide fair and equal regulation;
- Effectively provide consumer protection, including those consumers in ethnic communities;
- Provide prompt complaint resolution;
- Maintain its fiscal soundness;
- Continue to streamline processes;
- Facilitate easier licensee access to the Board, including getting input on Board issues;
- Encourage occupational awareness and selection.
- Solidify partnerships with other agencies to proactively address tax preparation and tax compliance related issues.
- Expand the Board's website.
- Move the Board to on-line licensing renewal and payment systems.
- Reduce printing and postage costs through the use of email.
- Improve on services and delivery by remaining open to new technology.

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BUDGET NARRATIVE

Criteria for 2013-15 Budget Development

One year and five year objectives are set and reviewed annually by the Board.

The Board's objectives include:

- Making a substantial contribution to the tax compliance of Oregon citizens through competent income tax practitioners.
- Increasing public awareness of the protection Oregon law affords them in selecting a tax practitioner.
- Providing prompt complaint resolution that includes mediation and arbitration. Alternative Dispute Resolution including the stipulated settlement process is helping to control the costs of complaint resolution. However, the gravity of violations being addressed by the Board is increasing and more cases require the services of the Attorney General's Office and the Hearings Panel.
- Continuing to operate the Board in a sound fiscal manner to insure a sufficient ending balance at the Board's financial low point (March of each year). The Agency maintains an appropriate ending balance equal to approximately 6 months of operating expense.
- Continuing to validate the examination process and address barriers to entering the profession that are unnecessary to maintaining the required competency level.
- Foster a stakeholder process to assess the appropriate responses to anticipated trends in the profession.

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BUDGET NARRATIVE

LINKS TO OREGON BENCHMARKS

Agency Name: Oregon State Board of Tax Practitioners

Contact Person: Ronald A. Wagner

Phone: (503) 378-4733

Alternate Contact: Monica J. Walker

Phone: (503) 378-4860

PRIMARY LINKS

Benchmark No.	Benchmark Description	Program Description / Discussion
Number 33	Taxes: <i>Percentage of Oregonians who understand the Oregon tax system and where tax money is spent.</i>	<p>Licensed tax professionals assist their clients in understanding how the tax system works by their preparation and explanation of taxpayers returns. Tax professionals interview clients and explain why they can or cannot claim items. They also take the time to review the return with the client to ensure their understanding of their return. As a result, people gain an understanding of what is and is not deductible, as well as how their tax dollars work.</p> <p>Practitioner Licensing has a direct bearing on the quality of returns received by the Department of Revenue and in the tax knowledge passed on to the consumer. With Practitioners assisting in the preparation of 39% of all returns filed, they are a crucial means of dispersing tax knowledge to the general public. Knowledgeable practitioners result in a lower audit rate of Oregon tax returns.</p>

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BUDGET NARRATIVE

PERFORMANCE MEASURE DATA SOURCES

Agency Name: Oregon State Board of Tax Practitioners	Date Submitted: Aug. 2012
Contact Person: Ronald A. Wagner	Phone: (503) 378-4733
Alternate Contact: Monica J. Walker	Phone: (503) 378-4860

Repeat Agency Name: Oregon State Board of Tax Practitioners

Agency No.: 119

Key Performance Measure (KPM)	PM No.	Data Source
The average number of days it takes the board to process annual license renewals and business registration renewals	1	Agency records
The average number of days it takes the board to process exam applications	2	Agency records
Average number of continuing education hours licensees receive annually (at least 30 hours are required for annual renewal)	3	Hours reported by the licensees
Average number of hours to make an initial response to a consumer complaint	4	Agency records
Customer service and satisfaction survey	5	Responses received from survey
Agency monitoring of best practices for effective governance	6	Agency records

Key Performance Measure Criteria

In this environment, the State Board of Tax Practitioners has a critical role in educating the consuming public through its practitioners. The need for consumer protection is greater than ever before in this economy and environment. In addition, the proactive nature of the Board in insuring the proper amount of General Fund tax dollars being collected is of critical importance.

The Board must provide adequate consumer protections while still ensuring that the Board credential is indicative of safe and reliable service for customers. Balance is maintained to allow practitioners to respond to the highly competitive market. The Board seeks to address the Governor's priorities in its ongoing activities.

Performance Measures assist the agency in monitoring progress in critical areas and, as time progresses, they will provide a historical perspective on the agency's success in meeting benchmarks.

BUDGET NARRATIVE

The Board has 6 main performance measures:

Performance Measure #1 monitors the average number of days it takes the board staff to process the annual license renewal forms and the business registration forms. The board seeks to provide excellent customer service to its customers, our licensees and business owners by completing the renewal of the license or business registration within 5 days from the date received.

Performance Measure #2 monitors the average number of days it takes the board staff to process the examination applications. The board seeks to provide excellent customer service by processing the exam applications and responding to the exam applicant with 5 days from the date the application is received.

Performance Measure #3 indicates the average number of continuing education hours licensees receive. The Board seeks to ensure a well-educated workforce who can provide accurate service to the public. The Board requires 30 hours of continuing education as a contingency to license renewal annually. Most practitioners earn many more hours voluntarily to stay abreast with the profession.

Performance Measure #4 tracks the initial response time to consumer complaints. Because tax season provides a unique opportunity for a single fraudulent operator to cause widespread harm in a short period of time, the Board seeks to respond to a complaint or lead within 24 hours of its receipt. This practice will result in a prevention of further harm and an expedited resolution of complaints.

Performance Measure #5 is the mandated customer service measure. The Board surveys all licensees, complainants, and other members of the public affected by the Board of its actions. The measure is new this past year. The Board will be monitoring this data to create a plan to better serve Oregonians.

Performance Measure #6 The agency has established a process in which the Director reviews the agency's strategic plan and policy development, in addition to ensuring compliance with the agency's fiscal responsibilities. A self assessment of the agency's best practices is monitored annually. The agency will develop a statistical analysis report to include best practices for effective governance.

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TAX PRACTITIONERS, BOARD of
Annual Performance Progress Report (APPR) for Fiscal Year (2011-2012)

Original Submission Date: 2012

Finalize Date: 2/21/2013

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2011-2012 KPM #	2011-2012 Approved Key Performance Measures (KPMs)
1	The average number of days it takes the board to process annual license and registration renewals.
2	The average number of days it takes the board to process exam applications.
3	CONTINUING EDUCATION HOURS SUBMITTED - Average number of continuing education hours licensees receive annually (at least 30 hours are required for annual renewal).
4	RESPONSE TIME TO COMPLAINTS - Average number of hours to make an initial response to a consumer complaint.
5	CUSTOMER SERVICE - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.
6	EFFECTIVE GOVERNANCE - Percent of total best practices by the agency.

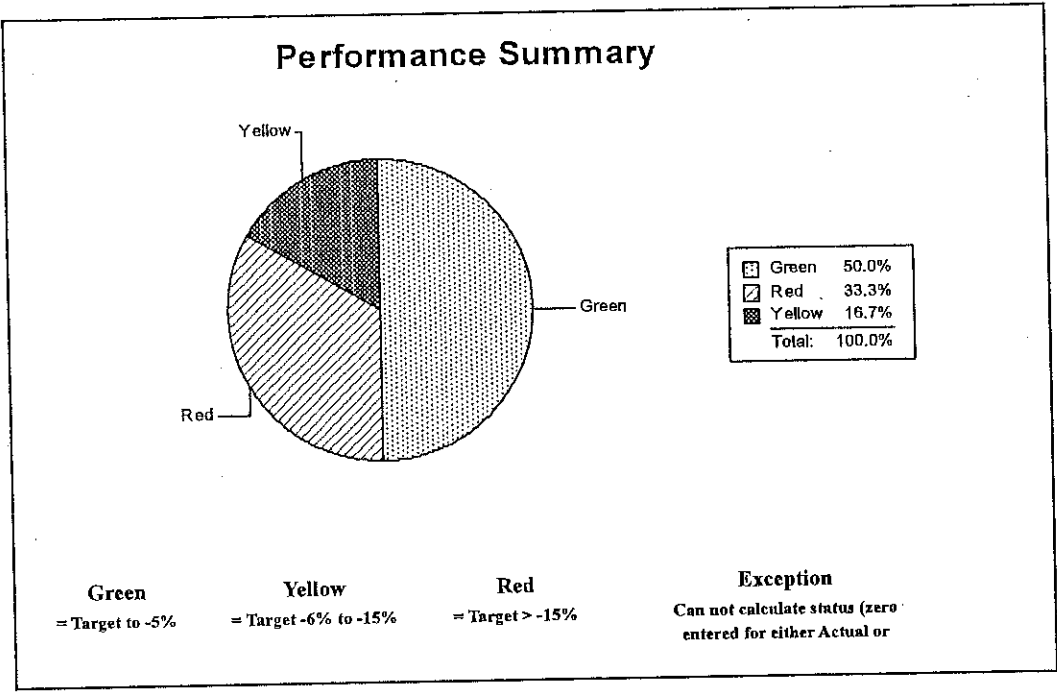
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TAX PRACTITIONERS, BOARD of		I. EXECUTIVE SUMMARY	
Agency Mission: The Board of Tax Practitioners works to protect consumers by ensuring that Oregon tax professionals are competent and ethical in their professional activities.			
Contact: Ronald A. Wagner		Contact Phone: 503-378-4034	
Alternate: Monica Walker		Alternate Phone: 503-378-4034	



1. SCOPE OF REPORT

Agency programs/services are addressed by key performance measures.

2. THE OREGON CONTEXT

The Board of Tax Practitioners assures that the preparation of personal income tax returns in Oregon for Oregon citizens are by Licensed Tax Preparers or

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Licensed Tax Consultants, and takes enforcement action against violations of the Agency's Oregon Revised Statutes and/or Oregon Administrative Rules.

3. PERFORMANCE SUMMARY

The agency's performance measures link to the agency's mission not a direct link to an Oregon benchmark or a high-level outcome. The agency's key performance measures are influenced by both the agency and outside sources. Measures number one and two are influenced by the board's ability to timely process license renewal forms and exam applications. Measure number three is solely influenced by our licensees. Measure number four is completely influenced by the agency based on our response time to consumer complaints. The agency does not rely on other agencies to achieve the targets for these measures. Whereas three of the four key performance measures are on target, the other one is close to its targeted goals and moving forward.

4. CHALLENGES

The agency continues to move toward its challenging key performance measures. The agency eliminated two old performance measures that were poorly written and did not provide meaningful data to the board. The agency has replaced those two measures with ones that measure the performance of work performed by the board which affect our licensees. The agency has had success towards meeting the goals of these two new measures. The hiring of the Compliance Specialist has lowered the initial response time dramatically. This timely response however, has resulted in numerous successes in stopping illegal tax preparation activity and lessens the damage to the consumer. This has resulted in preventing Oregonians from being defrauded, including examples or prevention of identity theft. The agency has seen success in moving towards its targeted goal of increasing the average number of continuing education hours completed each year by licensees. Moving forward toward the targeted goals also will include a continued commitment from board members, staff and the licensees. Another challenge for the agency is informing the public of Oregon's licensing laws and the benefits to Oregonians. The agency has implemented an affordable, grassroots public awareness campaign to inform Oregonians of the benefits of using a tax professional by implementing new rules requiring licensees to include their license number on all forms of advertising. The agency is just beginning to see benefits from this program. The challenge was to devise and implement a program within the limited resources of the agency. Fortunately, there was no cost to the agency to implement the new advertising rules. The agency has also expanded its website to inform Oregonians of our licensing laws and the benefits these laws afford them. The agency continues to list individuals and businesses that the agency has taken civil action against, particularly unlicensed activity. This information can be used by Oregonians to avoid using the services of these individuals and businesses. The agency has implemented a customer satisfaction measure as required. The data has been helpful in the past but, in 2012 the agency did not receive enough responses (the board received just 12 responses) to derive any reliable conclusions from the data. The agency will be reviewing this measure on a regular basis and hopes to report clear data and conclusions next year.

5. RESOURCES AND EFFICIENCY

The Board of Tax Practitioners budget for the 2 year fiscal cycle ending June 30, 2013, is \$1,098,646.

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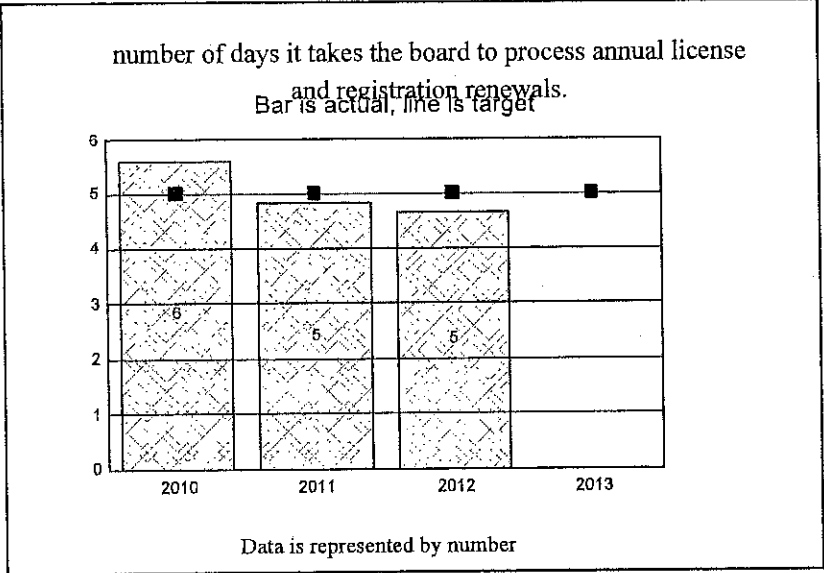
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TAX PRACTITIONERS, BOARD of	II. KEY MEASURE ANALYSIS
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KPM # 	The average number of days it takes the board to process annual license and registration renewals.	2010
Goal	Process license and business registration renewal forms within 5 business days.	
Oregon Context	None	
Data Source	Data sources are: 1) Currently, the number of license renewals and business registrations received from the bank and received by fax and the number of renewals processed are entered each day into an Excel spreadsheet. 2) Board's data base report. Beginning September 2012 the datab base will capture the date license renewal forms are received and the date processed. The database report will compute the average number of days from the date received to the date processed of all license renewals and business registrations.	
Owner	Ron Wagner Executive Director 503-378-4733	



1. OUR STRATEGY

Processing annual license renewals forms and business registrations is be a top priority during the two renewal seasons. The licensing specialist is assigned to perform this work and this is her top priority.

2. ABOUT THE TARGETS

Licensees are required to renew their licenses each year. Tax businesses must also register their businesses and branch offices each year. Licensees must hold a current and valid license to prepare, advise or assist in the preparation of personal income taxes. A long delay in renewing their license or business registration being could interrupt their ability to provide services to their customers.

3. HOW WE ARE DOING

This is a new performance measure. Data is first available starting in 2010.

4. HOW WE COMPARE

No other states in the nation have an active licensing program. Thus we are unable to compare how we are doing compared to the tax licensing boards of other states.

5. FACTORS AFFECTING RESULTS

Those licensees and business owners who do not renew their licenses or business registrations during the normal renewal cycle will generally submit their license renewal form and/or business registration forms at year end. This is also the very busy season for processing exam applications. Approximately 85% of the nearly 800 - 900 exam applications received during the year are received between November 1 and February 28. When license renewal forms and business registration forms are sent in during this time, it adds to an already demanding work load and may result in longer processing times.

6. WHAT NEEDS TO BE DONE

The board encourages licensees and business owners to submit their annual renewal forms during the normal renewal seasons. This provides a more even

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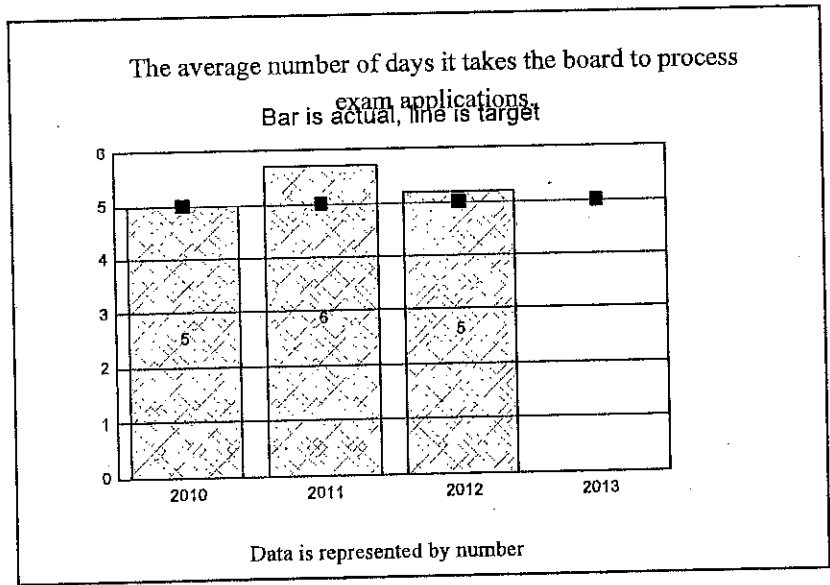
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workload allowing the board to process the work within the time goals set.

7. ABOUT THE DATA

This data will be reported on a calendar year basis. The date received is manually entered by the licensing specialist into the board's database system at the time the licensing specialist processes the license renewal form or business registration form. The date processed is automatically entered by the system. The strength or weakness of the data is dependent upon the accuracy of the date received being entered by the licensing specialist.

TAX PRACTITIONERS, BOARD of		II. KEY MEASURE ANALYSIS	
KPM # 2	The average number of days it takes the board to process exam applications.	2010	
Goal	To process exam applications within 5 working days.		
Oregon Context	None.		
Data Source	Data sources are: 1) Currently, the number of license renewals and business registrations and exam applications received from the bank and received by fax and the number of renewals processed are entered each day into an Excel spreadsheet. 2) Board's data base report. Beginning September 2012 the datab base will capture the date license renewal forms and exam applications are received and the date processed. The database report will compute the average number of days from the date received to the date processed of all license renewals, business registrations and exam applications.		
Owner	Ron Wagner, Executive Director 503-378-4733		



1. OUR STRATEGY

Processing exam applications will be a top priority during the examination season. The licensing specialist is assigned to perform this work and this is her top priority.

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2. ABOUT THE TARGETS

Individuals must submit an examination application to the board. The board staff will process the application after reviewing the application and determining that the applicant qualifies to take the exam and the payment has been processed. The applicant must wait for confirmation that the application has been approved and processed before they can schedule a date and time to take the exam. It is important to the customer that the board processes the examination application in a timely manner. In time to process examination applications, the lower number is best.

3. HOW WE ARE DOING

This is a new performance measure. Data is first available starting in 2010.

4. HOW WE COMPARE

No other states in the nation have an active licensing program. Thus we are unable to compare how we are doing to other states.

5. FACTORS AFFECTING RESULTS

Approximately 85% of the nearly 800 - 900 exam applications are received between November and the end of February. During this busy season of processing exam applications, those licensees and business owners who did not renew their licenses or business registrations during the normal renewal cycle will generally submit their license renewal form and /or business registrations forms at this time. This adds to an already demanding work load and may result in longer processing times.

6. WHAT NEEDS TO BE DONE

The board encourages licensees and business owners to submit their annual renewal forms during the normal renewal seasons. This provides a more even workload allowing the board to process the work within the time goals set.

7. ABOUT THE DATA

The data is reported on a calendar year basis. The date received is manually entered by the licensing specialist into the board's database system at the time the licensing specialist processes the exam application. The date processed is also entered by the licensing specialist. The strength or weakness of the data is dependent upon the accuracy of the date received and date processed entered by the licensing specialist.

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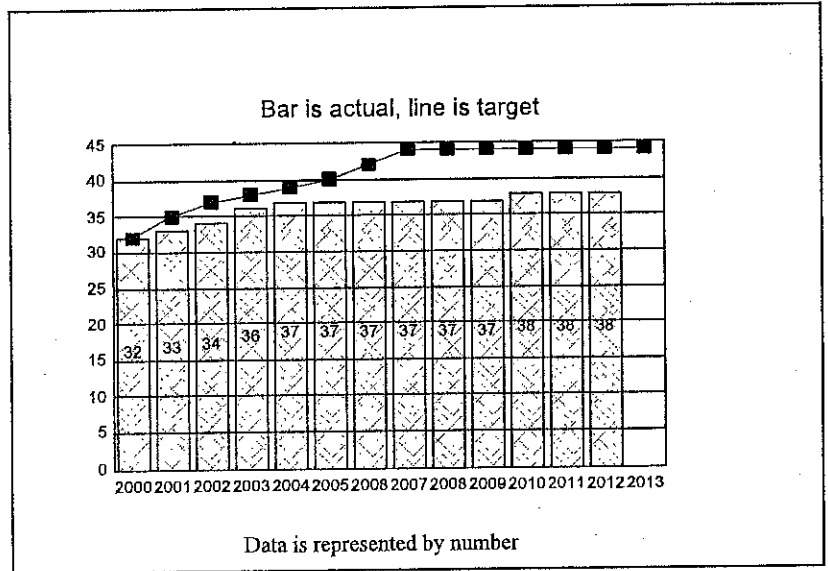
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TAX PRACTITIONERS, BOARD of	II. KEY MEASURE ANALYSIS
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KPM # 3	CONTINUING EDUCATION HOURS SUBMITTED - Average number of continuing education hours licensees receive annually (at least 30 hours are required for annual renewal).	2000
Goal	To ensure a well educated workforce of Tax Practitioners who can provide accurate and professional service to the public.	
Oregon Context	none.	
Data Source	Reporting by licensed tax practitioners on their annual license renewal form.	
Owner	Oregon Board of Tax Practitioners Ron Wagner, Executive Director 503-378-4034	



1. OUR STRATEGY

The number of continuing education hours required by each licensee is set by Oregon Administrative Rule.

2. ABOUT THE TARGETS

Education is pivotal for tax professionals to stay informed with the regular changes in tax laws. A practitioner who does not maintain their education may unintentionally give inaccurate advice to clients. The more continuing education hours our licensees receive, the more competent they are in their practice of preparing personal income tax returns.

3. HOW WE ARE DOING

Oregon licensed tax practitioners are well educated as the number of average number of continuing education hours exceeding the required number of hours by more than 20%. The average number of continuing education hours reported to the board as received by Oregon licensed tax practitioners has remained the same over the last 5 years. The agency is working with the industry associations to ensure effective continuing education at reasonable costs to the licensees. The agency has also used the newsletter to inform licensees to report (beginning in 2007 to attest) all continuing education received in the previous year when renewing their licenses. Industry practice had previously been just to submit the required 30 hours and no more.

4. HOW WE COMPARE

Oregon is the only state with a full licensing program.

5. FACTORS AFFECTING RESULTS

Continuing education hours can be expensive and time consuming. The time spent obtaining continuing education hours can take away from hours available to prepare returns for clients which can affect their profit.

6. WHAT NEEDS TO BE DONE

Although the Board is not considering any increase in the legal requirement, it will continue to encourage licensees to be actively involved in the profession and to gain education that contributes to their expertise in tax preparation. The agency will continue to work with the industry associations to ensure effective continuing education at reasonable costs to the licensees. The agency is working hard to remind all licensees to submit all continuing education. The agency has also implemented a program to inform licensees of approved continuing education through the agency's website. The agency is continuing to expand its website on approved continuing education. The agency will begin working with the professional associations to inform them of the importance of continuing education and the need to report the actual number of hours completed each year. The agency needs to continue to use its website to inform licensees of the availability

and affordability of approved continuing education.

7. ABOUT THE DATA

The data is collected from the annual renewal forms submitted by the licensees. The licensees attest to the number of hours of continuing education received during the last fiscal year. The Board performs periodic and random audits to verify the number of hours reported by the licensees are accurate. The Board will also remind licensees to attest to the total number of continued education hours received not just the minimum hours required.

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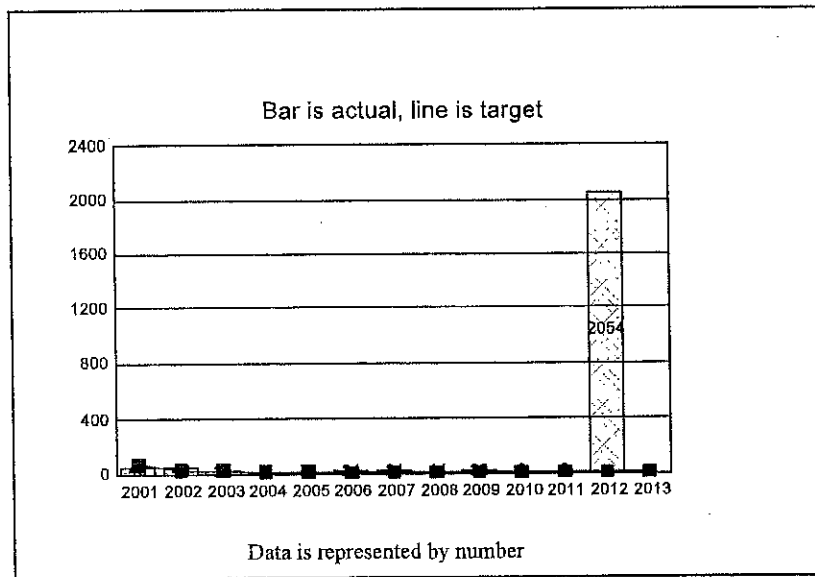
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TAX PRACTITIONERS, BOARD of	II. KEY MEASURE ANALYSIS
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KPM #4	RESPONSE TIME TO COMPLAINTS - Average number of hours to make an initial response to a consumer complaint.	2001
Goal	To expedite the resolution of consumer complaints.	
Oregon Context		
Data Source	The board staff enters into a data base the date and time the complaint is received and the date and time the office staff contacts the alleged violator.	
Owner	Oregon Board of Tax Practitioners Ron Wagner, Executive Director 503-378-4034	



1. OUR STRATEGY

An unethical, incompetent, or unlicensed tax practitioner has the ability to harm numerous consumers in a very short period of time. In some instances, the person violating the laws will disappear as soon as they feel tension from consumers, often with advance payments from clients and consumer source

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documents. In an effort to prevent widespread damage, the Board will seek to respond to a consumer complaint within 24 hours of it's receipt. The faster the initial response time to the complaint the better opportunity the agency has to protect the consumer.

2. ABOUT THE TARGETS

The faster the initial response time to the complaint the better opportunity the agency has to protect the consumer. A quick response will give us a better chance of finding and dealing with the alledged violator.

3. HOW WE ARE DOING

The number our hours it took for the staff to respond to the complaints went down each year from 2001 to 2005. The data collected in 2006 and 2007 changed from hours to days, which does not allow for a proper comparison to prior years. We have changed our reporting back to the number of hours rather than days.

4. HOW WE COMPARE

5. FACTORS AFFECTING RESULTS

The agency hired a full time compliance specialist in late 2003. Since the hiring, the agency predicted a significant decrease in initial response time. The agency has initialized an aggressive campaign to inform the public and our licensees of the fast response time to complaints. This will increase the number of complaints, which could increase the initial response time. The time will however, stay within the targeted time. The actual response time the past fiscal year improved to even faster than the agencys target time. In 2007 the Board had a change in personnel who responded to complaints. The reporting of time changed from hours to days affecting the reporting and ability to accurately monitor our efforts. In 2009 the Board's investigator was away from the office on parental leave. During her absense complaints were responded to by other Board staff. Three complaints received during the year were not responded to in a timely manner. The first was due to the investigator being on parental leave. She responded to the complaint 11 work days later which was recorded at 87 hours. The other two complaints were received on a Friday, which the investigator did not work. She took the following week as a vacation week. She then replied when she returned to the office. The responses were recorded at 60 hours each. Policies has been put in to place where all complaints will be forwarded to the Executive Director if the investigator is out of the office on leave to ensure complaints are responded to in a timely manner.

6. WHAT NEEDS TO BE DONE

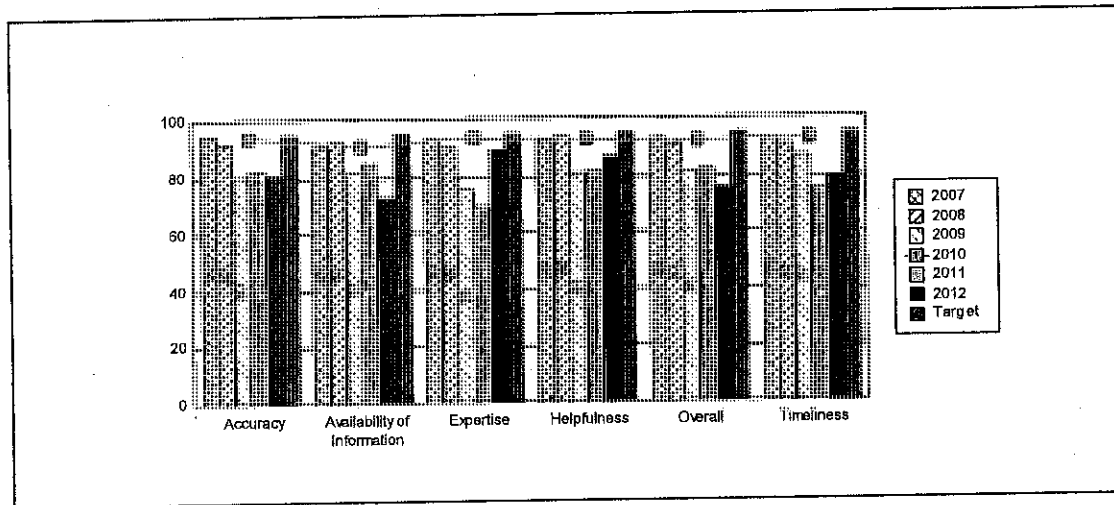
The reporting process is reported in the number of hours. This change took affect immediately affecting the reporting starting September 1, 2008. The Board will seek to manage it's resources and personnel to act swiftly on leads of violations. By focusing importance on the measure and making this a priority for the compliance specialist, initial response time will be reduced. The agency realizes this activity goes to the heart of its mission, to protect the consumer. The initial response time is getting so short the agency is not sure if this is the best measurement. The agency may consider changing this measure from initial response time to completed investigation time. However, monitoring the time to reach an actual resolution of cases is dependent of many factors outside the Boards' control.

7. ABOUT THE DATA

The data is obtained monthly from the complaint log database to calculate consumer response time. The data is compiled and analyzed on an annual comparison report. The data was collected and reported in hours for years prior to 2006. The data was collected in the number of days for years 2006 and 2007. The time period covered is based on calendar years. The number of hours are based on an 8 hour work day, 8:00 a.m. to 5:00 p.m. If a response is received at 2:00 p.m. and the first contact is made at 10:00 a.m. the next morning, the response time will be reported as 5 hours. A note is included in number 5. Factors affecting results, explaining the delayed response to three complaints during 2009. The average response time when including the results from these three cases is 18.92 hours. Including the response times on these three cases grossly exaggerates the data for the 2009. Therefore, the data reported in this measure excludes the response time for these three cases.

TAX PRACTITIONERS, BOARD of	II. KEY MEASURE ANALYSIS
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KPM #5	CUSTOMER SERVICE - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.	2006
Goal	To measure the level of the agency's customer service.	
Oregon Context		
Data Source	The data source is the customer satisfaction surveys received by the agency.	
Owner	Oregon Board of Tax Practitioners Ron Wagner, Executive Director 503-378-4034	



1. OUR STRATEGY

Our strategy is to ensure that all employees have proper training and are knowledgeable about the Board. This will allow them to answer all questions, provide responses to our customers in a timely manner, and do so in a pleasant and professional manner.

2. ABOUT THE TARGETS

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Customer service is a priority for the agency. The agency has not attempted to measure customer service until recent years. The measure has just recently given the agency a baseline to determine it's current level of customer service. It will also provide a point of reference to measure the effectiveness off future programs implemented to improve customer service.

3. HOW WE ARE DOING

The agency initialized the Customer Service Survey in July 2006. The agency sent the survey to all licensees (approx 4,000) and as a follow up to consumers (approx 100) who have contacted and used agency services. Currently the agency is utilizing the survey for all programs administered. The current response rate is less than one percent. The Agency has received little data as of this report and predicts an increase in the number of responses as well as an increase in the percentage rate for the services provided in future annual reports. The measure requires the Board to track the number of excellent and good responses to the six required customer service questions. The agency is also tracking the responses to three additional questions that are specific to the agency and it's programs. This information will be reported to the Board in a public meeting and published on the agency's website. The measure is relatively new to the agency. Current data is being used to establish a baseline or service to be compared to future surveys.

4. HOW WE COMPARE

5. FACTORS AFFECTING RESULTS

In 2007 the Board had a 40% turnover of its staff. In 2008 the Board experienced a 100% turnover of its staff within a two and one half month period, February 1 - April 15. As our new staff learn the duties of their jobs and become more knowledgeable about the Board they were able to provide higher levels of service to our customers. The agency is researching the ability to renew its licenses on-line, eliminating the need for mail or checks. This service will expedite the renewal process; at the same time make it more convenient for the licensees. The number of customers responding to our online survey dropped dramatically from 330 in 2007 to 48 in 2008 and to just 5 in 2009. The few number of customers responding would affect the results. It is believed that after the survey has been available to customers for a couple of years few customers felt it necessary to again complete teh survey. A presumption is made that those customers who were not as happy with the service they received are more likely to complete the survey. Better results will show in the 2010 data as many licensees, over 900 have completed the survey to date. This may possible be due to the new national licensing program which will begin its first stage of implementation in late 2010. Many licensees are accessing the board's website for current information about the federal licensing program and to learn how this new program will affect the Board.

6. WHAT NEEDS TO BE DONE

The agency is researching the ability to renew its licenses on-line, eliminating the need for mail or checks. This service will expedite the renewal process; at the same time make it more convenient for the licensees. The Board must continue to look for innovative ways to serve our customers and provide better service. As our new staff learn the duties of their jobs and become more knowledgeable about the Board they will be able to provide higher levels of service to our customers.

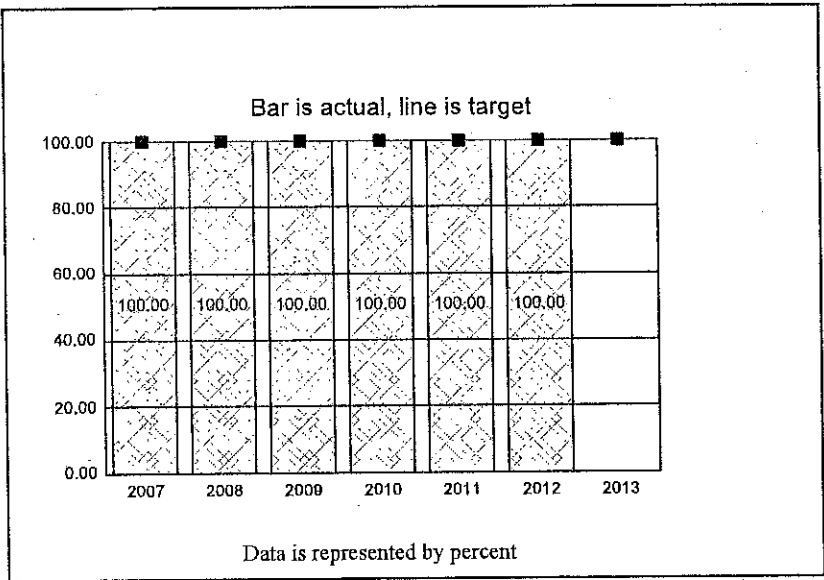
7. ABOUT THE DATA

The Board will continue to distribute the customer satisfaction survey to consumers, licensees, community colleges, education sponsors, professional associations, other state agencies and other parties that receive services from the agency. The agency will continue to send the survey by using the semi-annual newsletter, include surveys in the agency's renewal notices, post it on the website, and mail to Oregonians affected by the agency. The agency has developed a process in which a link to the survey is sent with all emails generated from the board office. This link is in a format that allows the recipient to complete the survey electronically and return it to the agency electronically. The agency believes this will make it more convenient for the recipient to respond to the survey therefore increasing the number of responses received by the agency. This will also reduce printing and publishing costs for the agency. The time period covered in the reporting is based on a calendar year.

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TAX PRACTITIONERS, BOARD of	II. KEY MEASURE ANALYSIS
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KPM #6	EFFECTIVE GOVERNANCE - Percent of total best practices by the agency.
Goal	The agency's best practices are made up of 15 best practice criteria. These are outlined in number 7 below.
Oregon Context	
Data Source	The data source for criteria # 1 and #2 is the completed performance evaluation. The data source for criteria #3, #4, #6, #7, #8, #9, #10, #12, #14, and #15 is the minutes from the board meetings held throughout the year. The data source for criteria #5 is email received from the Board chair approving the agency's communications. The data source for criteria #11 comes from Shared Client Services with whom the Board contracts to performs the accounting function. The data source for criteria #13 is in the email sent and received between affected stakeholders.
Owner	Oregon Board of Tax Practitioners Ron Wagner, Executive Director 503-378-4034



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I. OUR STRATEGY

Our strategy is to include the review of best practices on the Board's agenda to ensure they receive proper review, and to include all business partners and stakeholders in business activity or business decisions where appropriate. Our partners include: The Oregon Department of Revenue, the IRS, the Governmental Accountability Office, TIGTA (Treasury Inspector General for Tax Administration); The Board of Accountancy; State and local chapters of professional tax practitioner organizations.

2. ABOUT THE TARGETS

The targets ensure that the Board members are properly involved and up-to-date on the proper business activities of the Board. The criteria is measured with a simple yes or no answer. The more yes answers received, the more involved the board members are.

3. HOW WE ARE DOING

Little data is available to support the status from prior years.

4. HOW WE COMPARE**5. FACTORS AFFECTING RESULTS**

After a 100% turnover in the board staff over a 6 month period in 2008 the board's staff has stabilized. The shortage of staff and 100% turnover rate caused the available staff to concentrate on the most critical functions of the board, most important which included processing the annual license renewals and accompanying payments. The APPR was not filed in 2007 by the prior Executive Director. The staff have been able to concentrate on meeting the goals of the measures and reevaluate whether the measures were effective measures of the board's work. The board was able to eliminate two measures that did not provide realistic measures of the staff effort and replace them with new measures.

6. WHAT NEEDS TO BE DONE

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The Board needs to be sure that the Best Practices are added to the Board agendas and reviewed by the Board members at appropriate intervals throughout the year.

7. ABOUT THE DATA

The best practices contain 15 criteria. 1. Executive Director's performance expectations are current. 2. Executive Director's performance has been evaluated in the last year. 3. The agency's mission and high-level goals are current and applicable. 4. The Board of Directors review the Annual Performance Progress Report. 5. The Board of Directors is appropriately involved in review of the agency's key communications. 6. The Board of Directors is appropriately involved in policy-making activities. 7. The Board's policy option budget packages are aligned with its mission and goals. 8. The Board of Directors reviews all proposed budgets. 9. The Board of Directors periodically reviews key financial information and audit findings. 10. The Board of Directors is appropriately accounting for resources. 11. The Board of Directors adheres to accounting rules and other relevant financial controls. 12. Board members act in accordance with their roles as public representatives. 13. The Board coordinates with others where responsibilities and interest overlap. 14. The Board of Directors and staff identify and attend appropriate training sessions. 15. The Board reviews its management practices to ensure best practices are utilized.

TAX PRACTITIONERS, BOARD of	III. USING PERFORMANCE DATA
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Agency Mission: The Board of Tax Practitioners works to protect consumers by ensuring that Oregon tax professionals are competent and ethical in their professional activities.

Contact: Ronald A. Wagner	Contact Phone: 503-378-4034
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Alternate: Monica Walker	Alternate Phone: 503-378-4034
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The following questions indicate how performance measures and data are used for management and accountability purposes.

1. INCLUSIVITY	<ul style="list-style-type: none"> * Staff : * Elected Officials: * Stakeholders: * Citizens:
2 MANAGING FOR RESULTS	
3 STAFF TRAINING	
4 COMMUNICATING RESULTS	<ul style="list-style-type: none"> * Staff : * Elected Officials: * Stakeholders: * Citizens:

BUDGET NARRATIVE

Major Information Technology Projects \$500,000+

The Board of Tax Practitioners has no technology initiatives above the \$500,000 threshold.

The agency will continue to expand its web page to provide electronic access to more agency information, increase the public's opportunity to participate in Board issues and activities, and establish systems for communication with consumers. The Board hopes to process certain transactions over the Internet within the next biennium.

Other Considerations

Inmate Work Opportunities

The Tax Board has reviewed its work processes throughout the last biennium for possible inmate work opportunities. With the limited size of our agency and the majority of our positions being technical or dealing with confidential taxpayer information, we have not found ways to incorporate inmates into our standard workforce.

Dispute Resolution

The Tax Board uses an informal dispute resolution system and regularly uses it as a preferred method in resolving contested cases. Dispute resolution has become an important component of our daily work processes. Approximately 90% of all Board cases are resolved through some form of mediation and dispute resolution.

Productivity Improvement Revolving Fund

The Tax Board did not use this fund for any of its activities this biennium.

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Summary of 2013-15 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2013-15 Biennium**

**Governor's Budget
Cross Reference Number: 11900-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2011-13 Leg Adopted Budget	4	4.00	1,098,646	-	-	1,098,646	-	-	-
2011-13 Emergency Boards	-	-	-	-	-	-	-	-	-
2011-13 Leg Approved Budget	4	4.00	1,098,646	-	-	1,098,646	-	-	-
2013-15 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	32,344	-	-	32,344	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2013-15 Base Budget	4	4.00	1,130,990	-	-	1,130,990	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	2,754	-	-	2,754	-	-	-
Subtotal	-	-	2,754	-	-	2,754	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	39,608	-	-	39,608	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	8,543	-	-	8,543	-	-	-
Subtotal	-	-	48,151	-	-	48,151	-	-	-

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Summary of 2013-15 Biennium Budget

Tax Practitioners, State Board of
 Tax Practitioners, State Board of
 2013-15 Biennium

Governor's Budget
 Cross Reference Number: 11900-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2013-15 Current Service Level	4	4.00	1,181,895	-	-	1,181,895	-	-	-

Summary of 2013-15 Biennium Budget

Tax Practitioners, State Board of
 Tax Practitioners, State Board of
 2013-15 Biennium

Governor's Budget
 Cross Reference Number: 11900-000-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2013-15 Current Service Level	4	4.00	1,181,895	-	-	1,181,895	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2013-15 Current Service Level	4	4.00	1,181,895	-	-	1,181,895	-	-	-
080 - E-Boards									
081 - May 2012 E-Board	-	-	-	-	-	-	-	-	-
082 - September 2012 E-Board	-	-	-	-	-	-	-	-	-
083 - December 2012 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Administrative Savings	-	-	(1,085)	-	-	(1,085)	-	-	-
092 - PERS Taxation Policy	-	-	(1,815)	-	-	(1,815)	-	-	-
093 - Other PERS Adjustments	-	-	(14,502)	-	-	(14,502)	-	-	-
Subtotal Policy Packages	-	-	(17,402)	-	-	(17,402)	-	-	-
Total 2013-15 Governor's Budget	4	4.00	1,164,493	-	-	1,164,493	-	-	-
Percentage Change From 2011-13 Leg Approved Budget	-	-	6.00%	-	-	6.00%	-	-	-
Percentage Change From 2013-15 Current Service Level	-	-	-1.50%	-	-	-1.50%	-	-	-

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Summary of 2013-15 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2013-15 Biennium**

**Governor's Budget
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2011-13 Leg Adopted Budget	4	4.00	1,098,646	-	-	1,098,646	-	-	-
2011-13 Emergency Boards	-	-	-	-	-	-	-	-	-
2011-13 Leg Approved Budget	4	4.00	1,098,646	-	-	1,098,646	-	-	-
2013-15 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	32,344	-	-	32,344	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2013-15 Base Budget	4	4.00	1,130,990	-	-	1,130,990	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	2,754	-	-	2,754	-	-	-
Subtotal	-	-	2,754	-	-	2,754	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	39,608	-	-	39,608	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	8,543	-	-	8,543	-	-	-
Subtotal	-	-	48,151	-	-	48,151	-	-	-

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Summary of 2013-15 Biennium Budget

Tax Practitioners, State Board of
 Tax Practitioners, State Board of
 2013-15 Biennium

Governor's Budget
 Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2013-15 Current Service Level	4	4.00	1,181,895	-	-	1,181,895	-	-	-

Summary of 2013-15 Biennium Budget

Tax Practitioners, State Board of
 Tax Practitioners, State Board of
 2013-15 Biennium

Governor's Budget
 Cross Reference Number: 11900-001-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2013-15 Current Service Level	4	4.00	1,181,895	-	-	1,181,895	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2013-15 Current Service Level	4	4.00	1,181,895	-	-	1,181,895	-	-	-
080 - E-Boards									
081 - May 2012 E-Board	-	-	-	-	-	-	-	-	-
082 - September 2012 E-Board	-	-	-	-	-	-	-	-	-
083 - December 2012 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Administrative Savings	-	-	(1,085)	-	-	(1,085)	-	-	-
092 - PERS Taxation Policy	-	-	(1,815)	-	-	(1,815)	-	-	-
093 - Other PERS Adjustments	-	-	(14,502)	-	-	(14,502)	-	-	-
Subtotal Policy Packages	-	-	(17,402)	-	-	(17,402)	-	-	-
Total 2013-15 Governor's Budget	4	4.00	1,164,493	-	-	1,164,493	-	-	-
Percentage Change From 2011-13 Leg Approved Budget	-	-	6.00%	-	-	6.00%	-	-	-
Percentage Change From 2013-15 Current Service Level	-	-	-1.50%	-	-	-1.50%	-	-	-

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Agency Request

Governor's Balanced

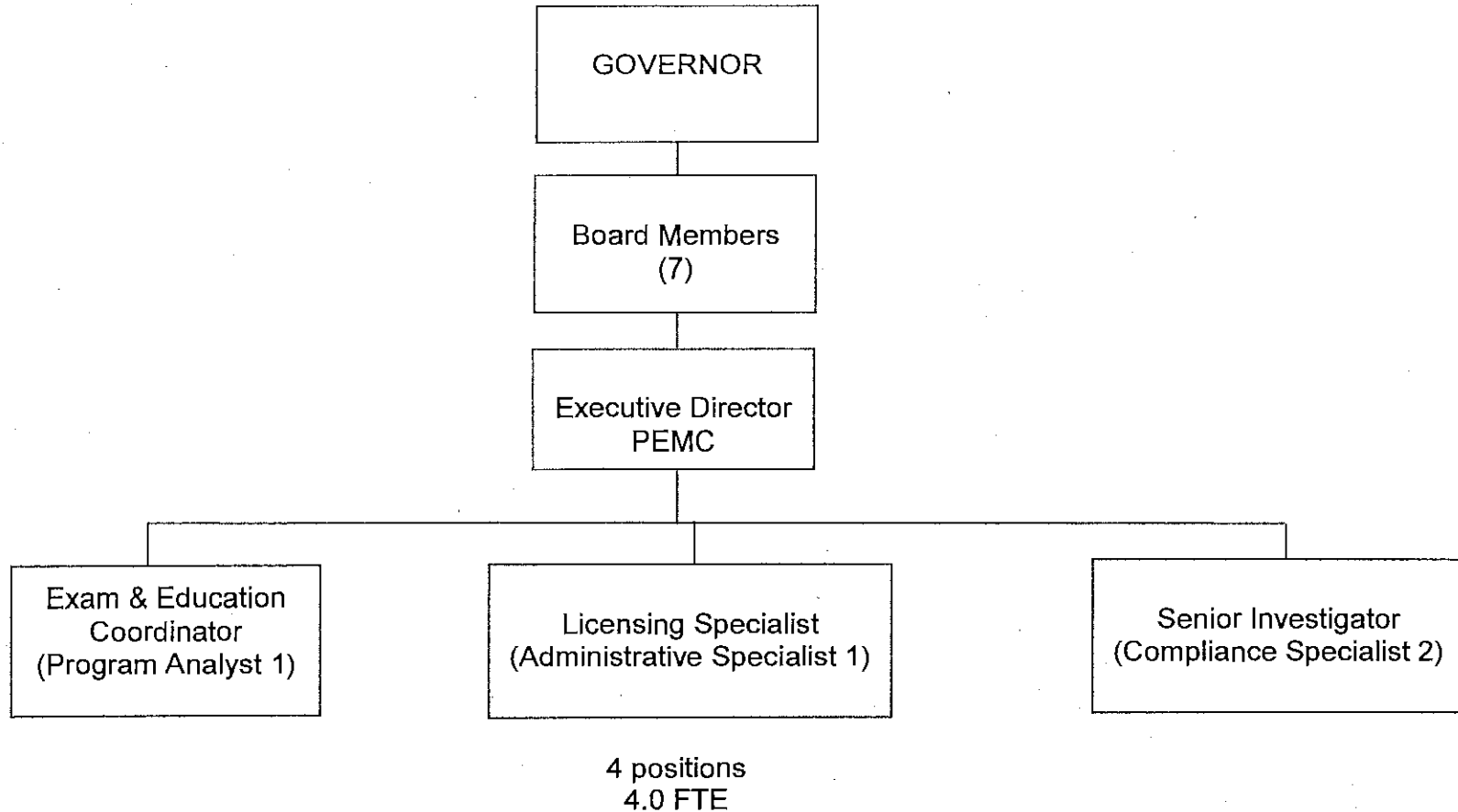
Legislatively Adopted

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BUDGET NARRATIVE

Organization Chart(s)

Board of Tax Practitioners Organization Chart 2011-2013 Legislatively Adopted Budget



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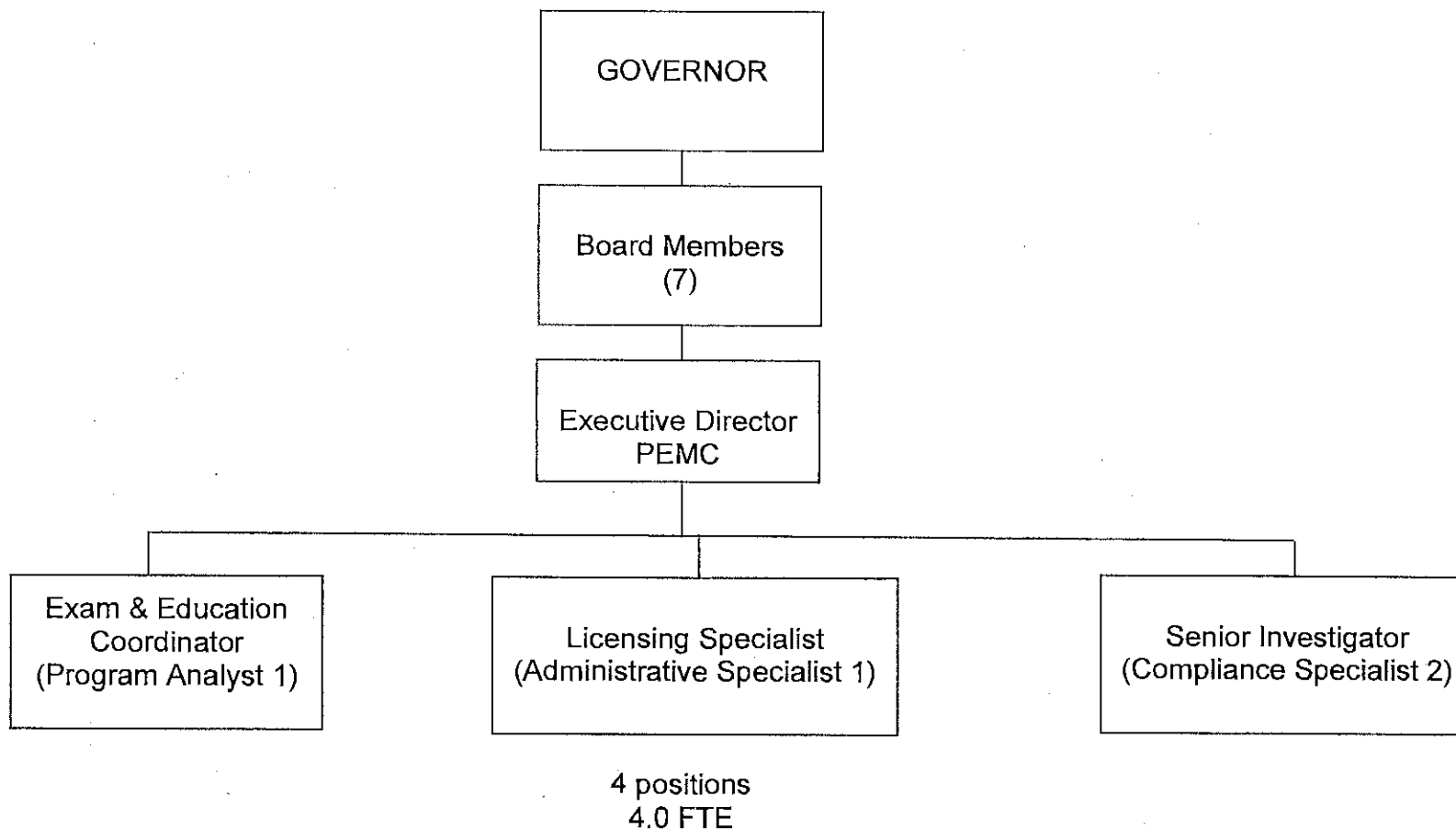
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BUDGET NARRATIVE

Organization Chart(s)

Board of Tax Practitioners Organization Chart 2013-2015 Agency Request Budget



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Budget Page 48

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
LIMITED BUDGET (Excluding Packages)						
Other Funds	1,013,888	1,098,646	1,098,646	1,133,981	1,130,990	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
LIMITED BUDGET (Essential Packages)						
010-NON-PICS PSNL SVC / VACANCY FACTOR						
Other Funds	-	-	-	2,754	2,754	-
031-STANDARD INFLATION						
Other Funds	-	-	-	31,883	23,486	-
032-ABOVE STANDARD INFLATION						
Other Funds	-	-	-	24,665	24,665	-
TOTAL LIMITED BUDGET (Essential Packages)						
Other Funds	-	-	-	59,302	50,905	-
LIMITED BUDGET (Current Service Level)						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,181,895	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
LIMITED BUDGET (Policy Packages)						
091-STATEWIDE ADMINISTRATIVE SAVINGS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(1,085)	-
092-PERS TAXATION POLICY- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(1,815)	-
093-OTHER PERS ADJUSTMENTS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(14,502)	-

Agency Request
2013-15 Biennium

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Legislatively Adopted
Agencywide Appropriated Fund Group - BPR001

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Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
TOTAL LIMITED BUDGET (Policy Packages)						
Other Funds	-	-	-	-	(17,402)	-
TOTAL LIMITED BUDGET (Including Packages)						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
OPERATING BUDGET (Excluding Packages)						
Other Funds	1,013,888	1,098,646	1,098,646	1,133,981	1,130,990	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
OPERATING BUDGET (Essential Packages)						
010-NON-PICS PSNL SVC / VACANCY FACTOR						
Other Funds	-	-	-	2,754	2,754	-
031-STANDARD INFLATION						
Other Funds	-	-	-	31,883	23,486	-
032-ABOVE STANDARD INFLATION						
Other Funds	-	-	-	24,665	24,665	-
TOTAL OPERATING BUDGET (Essential Packages)						
Other Funds	-	-	-	59,302	50,905	-
OPERATING BUDGET (Current Service Level)						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,181,895	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
OPERATING BUDGET (Policy Packages)						

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2013-15 Biennium

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Agencywide Appropriated Fund Group - BPR001

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Tax Practitioners, State Board of

Agency Number: 11900

**Agencywide Appropriated Fund Group
2013-15 Biennium**

Version: Y - 01 - Governor's Budget

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
091-STATEWIDE ADMINISTRATIVE SAVINGS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(1,085)	-
092-PERS TAXATION POLICY- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(1,815)	-
093-OTHER PERS ADJUSTMENTS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(14,502)	-
TOTAL OPERATING BUDGET (Policy Packages)						
Other Funds	-	-	-	-	(17,402)	-
TOTAL OPERATING BUDGET (Including Packages)						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
TOTAL BUDGET (Excluding Packages)						
Other Funds	1,013,888	1,098,646	1,098,646	1,133,981	1,130,990	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
TOTAL BUDGET (Essential Packages)						
010-NON-PICS PSNL SVC / VACANCY FACTOR						
Other Funds	-	-	-	2,754	2,754	-
031-STANDARD INFLATION						
Other Funds	-	-	-	31,883	23,486	-
032-ABOVE STANDARD INFLATION						
Other Funds	-	-	-	24,665	24,665	-
TOTAL BUDGET (Essential Packages)						

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Agencywide Appropriated Fund Group - BPR001

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Tax Practitioners, State Board of

Agency Number: 11900

**Agencywide Appropriated Fund Group
2013-15 Biennium**

Version: Y - 01 - Governor's Budget

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds	-	-	-	59,302	50,905	-
TOTAL BUDGET (Current Service Level)						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,181,895	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
TOTAL BUDGET (Policy Packages)						
091-STATEWIDE ADMINISTRATIVE SAVINGS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(1,085)	-
092-PERS TAXATION POLICY- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(1,815)	-
093-OTHER PERS ADJUSTMENTS- RANK 0 - 001-00-00-00000						
Other Funds	-	-	-	-	(14,502)	-
TOTAL BUDGET (Policy Packages)						
Other Funds	-	-	-	-	(17,402)	-
TOTAL BUDGET (Including Packages)						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-

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2013-15 Biennium

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Agencywide Appropriated Fund Group - BPR001

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Tax Practitioners, State Board of

Agency Number: 11900

**Agencywide Program Unit Summary
2013-15 Biennium**

Version: Y - 01 - Governor's Budget

Summary Cross Reference Number	Cross Reference Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
001-00-00-00000	Tax Practitioners, State Board of						
	Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
TOTAL AGENCY							
	Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-

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Agencywide Program Unit Summary - BPR010

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BUDGET NARRATIVE

State Board of Tax Practitioners

Revenue Forecast Narrative/Graphics

The Board derives its revenue entirely from Other Funds, generated by license and business registration fees, examination fees and the assessment of civil penalties. Revenues are dedicated to carrying out the functions of the Board under ORS 670.335.

As of July 2010, the Board has approximately 2,100 actively Licensed Tax Consultants and 1,900 actively Licensed Tax Preparers. Approximately 1,500 Tax Businesses are registered. The Board administers over 2,200 examinations biennially.

The projections are based on the assumption that the number of tax consultant licenses issued will increase slightly each year. The projected budget conservatively estimates the number of tax preparer licenses, business registrations and examinations to remain at relatively constant levels. The civil penalty collections program is expected to result in the same level of revenues from fines and penalties.

The Board increased the licensing fees by approximately 20% beginning in the fall of 2007. This was the first fee increase since 2001. The fee increases included the fees for licenses, examinations, business registrations and late fees. The increased revenues were used to cover the agency's Department of Administrative Services assessments, Department of Justice assessments, inflation, salary increases, and rent increases. The remaining revenues were used to add an additional staff member; upgrade the agency's database to include the compliance program and replace the agency's computer hardware per the Department of Administrative Services schedule which was included in the Policy Option Packages in the 2007 Legislatively Adopted Budget.

This package also included the authority for the Board to adopt administrative rules necessary to carry out the provisions of ORS 673.605 to 673.740. The agency in the past has added implied authority to adopt rules from the legislature. This concept clarified the Board's authority.

The Board will continue with this program of mentoring Licensed Tax Preparers to become Licensed Tax Consultants. This will result in an increased number of Licensed Tax Consultants increasing the long-term stability of the Board's revenue source. The Board continues to identify barriers to enter the profession and to reduce or eliminate these barriers. In November 2008 the Board of Directors changed the policy for the Licensed Tax Preparer exam to be open book exam. This program will also increase the number of licensees in the long-term.

In the 2011-2013 biennium the Board will rely on license fees, exam fees, proctor fees and fines and penalties to fully fund its programs.

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DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Tax Practitioners, State Board of
2013-15 Biennium

Agency Number: 11900
Cross Reference Number: 11900-000-00-00-00000

<i>Source</i>	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,082,620	1,010,592	1,010,592	1,010,592	1,010,592	-
Fines and Forfeitures	34,447	60,000	60,000	60,000	60,000	-
Interest Income	2,910	-	-	-	-	-
Other Revenues	79,631	79,408	79,408	79,408	79,408	-
Transfer to General Fund	(430,000)	-	-	-	-	-
Total Other Funds	\$769,608	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	-

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Detail of LF, OF, and FF Revenues - BPR012

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DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Tax Practitioners, State Board of
2013-15 Biennium

Agency Number: 11900
Cross Reference Number: 11900-001-00-00-00000

Source	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,082,620	1,010,592	1,010,592	1,010,592	1,010,592	-
Fines and Forfeitures	34,447	60,000	60,000	60,000	60,000	-
Interest Income	2,910	-	-	-	-	-
Other Revenues	79,631	79,408	79,408	79,408	79,408	-
Transfer to General Fund	(430,000)	-	-	-	-	-
Total Other Funds	\$769,608	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	-

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2013-15 Biennium

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Detail of LF, OF, and FF Revenues - BPR012

___ Agency Request

XXX Governor's Budget

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Agencywide Revenues and Disbursements Summary
2013-15 Biennium

Version: Y-01-Governor's Budget

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
Other Funds	719,906	431,523	431,523	482,877	482,877	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
Other Funds	1,082,620	1,010,592	1,010,592	1,010,592	1,010,592	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
Other Funds	34,447	60,000	60,000	60,000	60,000	-
INTEREST EARNINGS						
0605 Interest Income						
Other Funds	2,910	-	-	-	-	-
OTHER						
0975 Other Revenues						
Other Funds	79,631	79,408	79,408	79,408	79,408	-
TOTAL REVENUES						
Other Funds	1,199,608	1,150,000	1,150,000	1,150,000	1,150,000	-
TRANSFERS OUT						
2060 Transfer to General Fund						
Other Funds	(430,000)	-	-	-	-	-

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Agencywide Revenues and Disbursements Summary - BPR011

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Agencywide Revenues and Disbursements Summary
2013-15 Biennium

Version: Y-01-Governor's Budget

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
AVAILABLE REVENUES						
Other Funds	1,489,514	1,581,523	1,581,523	1,632,877	1,632,877	-
EXPENDITURES						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
ENDING BALANCE						
Other Funds	475,626	482,877	482,877	439,594	468,384	-

BUDGET NARRATIVE

Base Budget Adjustments and Essential Packages

Package #010 - Non-PICS Psnl Svc / Vacancy Factor

This package includes adjustments to Non-PICS accounts and Pension Obligation bond.

Package #031

This package increases the total Services and Supplies and Capital Outlay by the standard inflation rate of 2.4%.

Package #032 – Standard Inflation & Above Standard Inflation

This package includes above standard inflation on data processing charges as a result of price list changes.

Policy Packages

The Board of Tax Practitioners is not requesting any policy packages for the 2013-2015 biennium.

___ Agency Request

XXX Governor's Balanced

___ Legislatively Adopted

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
 Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Tax Practitioners, State Board of
 Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
All Other Differential	-	-	56	-	-	-	56
Public Employees' Retire Cont	-	-	11	-	-	-	11
Pension Obligation Bond	-	-	2,545	-	-	-	2,545
Social Security Taxes	-	-	4	-	-	-	4
Mass Transit Tax	-	-	138	-	-	-	138
Total Personal Services	-	-	\$2,754	-	-	-	\$2,754
Total Expenditures							
Total Expenditures	-	-	2,754	-	-	-	2,754
Total Expenditures	-	-	\$2,754	-	-	-	\$2,754
Ending Balance							
Ending Balance	-	-	(2,754)	-	-	-	(2,754)
Total Ending Balance	-	-	(\$2,754)	-	-	-	(\$2,754)

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____ Legislatively Adopted
 Essential and Policy Package Fiscal Impact Summary - BPR013

____ Agency Request

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
Pkg: 031 - Standard Inflation

Cross Reference Name: Tax Practitioners, State Board of
Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Instate Travel	-	-	600	-	-	-	600
Out of State Travel	-	-	40	-	-	-	40
Employee Training	-	-	84	-	-	-	84
Office Expenses	-	-	778	-	-	-	778
Telecommunications	-	-	(988)	-	-	-	(988)
State Gov. Service Charges	-	-	8,543	-	-	-	8,543
Data Processing	-	-	260	-	-	-	260
Publicity and Publications	-	-	481	-	-	-	481
Professional Services	-	-	1,819	-	-	-	1,819
Attorney General	-	-	6,556	-	-	-	6,556
Facilities Rental and Taxes	-	-	4,554	-	-	-	4,554
Other Services and Supplies	-	-	461	-	-	-	461
Total Services & Supplies	-	-	\$23,188	-	-	-	\$23,188
Capital Outlay							
Data Processing Software	-	-	56	-	-	-	56
Data Processing Hardware	-	-	242	-	-	-	242
Total Capital Outlay	-	-	\$298	-	-	-	\$298
Total Expenditures							
Total Expenditures	-	-	23,486	-	-	-	23,486
Total Expenditures	-	-	\$23,486	-	-	-	\$23,486

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2013-15 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
Pkg: 031 - Standard Inflation

Cross Reference Name: Tax Practitioners, State Board of
Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	(23,486)	-	-	-	(23,486)
Total Ending Balance	-	-	(\$23,486)	-	-	-	(\$23,486)

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Essential and Policy Package Fiscal Impact Summary - BPR013

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Tax Practitioners, State Board of
Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Data Processing	-	-	24,665	-	-	-	24,665
Total Services & Supplies	-	-	\$24,665	-	-	-	\$24,665
Total Expenditures							
Total Expenditures	-	-	24,665	-	-	-	24,665
Total Expenditures	-	-	\$24,665	-	-	-	\$24,665
Ending Balance							
Ending Balance	-	-	(24,665)	-	-	-	(24,665)
Total Ending Balance	-	-	(\$24,665)	-	-	-	(\$24,665)

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Essential and Policy Package Fiscal Impact Summary - BPR013

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
Pkg: 091 - Statewide Administrative Savings

Cross Reference Name: Tax Practitioners, State Board of
Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Undistributed (S.S.)	-	-	(1,085)	-	-	-	(1,085)
Total Services & Supplies	-	-	(\$1,085)	-	-	-	(\$1,085)
Total Expenditures							
Total Expenditures	-	-	(1,085)	-	-	-	(1,085)
Total Expenditures	-	-	(\$1,085)	-	-	-	(\$1,085)
Ending Balance							
Ending Balance	-	-	1,085	-	-	-	1,085
Total Ending Balance	-	-	\$1,085	-	-	-	\$1,085

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2013-15 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
Pkg: 092 - PERS Taxation Policy

Cross Reference Name: Tax Practitioners, State Board of
Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
PERS Policy Adjustment	-	-	(1,815)	-	-	-	(1,815)
Total Personal Services	-	-	(\$1,815)	-	-	-	(\$1,815)
Total Expenditures							
Total Expenditures	-	-	(1,815)	-	-	-	(1,815)
Total Expenditures	-	-	(\$1,815)	-	-	-	(\$1,815)
Ending Balance							
Ending Balance	-	-	1,815	-	-	-	1,815
Total Ending Balance	-	-	\$1,815	-	-	-	\$1,815

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
Pkg: 093 - Other PERS Adjustments

Cross Reference Name: Tax Practitioners, State Board of
Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
PERS Policy Adjustment	-	-	(14,502)	-	-	-	(14,502)
Total Personal Services	-	-	(\$14,502)	-	-	-	(\$14,502)
Total Expenditures							
Total Expenditures	-	-	(14,502)	-	-	-	(14,502)
Total Expenditures	-	-	(\$14,502)	-	-	-	(\$14,502)
Ending Balance							
Ending Balance	-	-	14,502	-	-	-	14,502
Total Ending Balance	-	-	\$14,502	-	-	-	\$14,502

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2013-15 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

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Budget Page 66

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Tax Practitioners, State Board of
2013-15 Biennium

Agency Number: 11900
Cross Reference Number: 11900-000-00-00-00000

<i>Source</i>	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,082,620	1,010,592	1,010,592	1,010,592	1,010,592	-
Fines and Forfeitures	34,447	60,000	60,000	60,000	60,000	-
Interest Income	2,910	-	-	-	-	-
Other Revenues	79,631	79,408	79,408	79,408	79,408	-
Transfer to General Fund	(430,000)	-	-	-	-	-
Total Other Funds	\$769,608	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	-

Agency Request

Governor's Balanced

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DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Tax Practitioners, State Board of
2013-15 Biennium

Agency Number: 11900
Cross Reference Number: 11900-001-00-00-00000

Source	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
Other Funds						
Business Lic and Fees	1,082,620	1,010,592	1,010,592	1,010,592	1,010,592	-
Fines and Forfeitures	34,447	60,000	60,000	60,000	60,000	-
Interest Income	2,910	-	-	-	-	-
Other Revenues	79,631	79,408	79,408	79,408	79,408	-
Transfer to General Fund	(430,000)	-	-	-	-	-
Total Other Funds	\$769,608	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	-

Agency Request

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Tax Practitioners, State Board of

Agency Number: 11900

**Program Unit Appropriated Fund Group and Category Summary
2013-15 Biennium**

**Version: Y - 01 - Governor's Budget
Cross Reference Number: 11900-001-00-00-00000**

Tax Practitioners, State Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
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LIMITED BUDGET (Excluding Packages)

PERSONAL SERVICES

Other Funds	657,803	706,932	706,932	742,267	739,276	-
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SERVICES & SUPPLIES

Other Funds	356,085	379,281	379,281	379,281	379,281	-
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CAPITAL OUTLAY

Other Funds	-	12,433	12,433	12,433	12,433	-
-------------	---	--------	--------	--------	--------	---

TOTAL LIMITED BUDGET (Excluding Packages)

Other Funds	1,013,888	1,098,646	1,098,646	1,133,981	1,130,990	-
-------------	-----------	-----------	-----------	-----------	-----------	---

AUTHORIZED POSITIONS

	4	4	4	4	4	-
--	---	---	---	---	---	---

AUTHORIZED FTE

	4.00	4.00	4.00	4.00	4.00	-
--	------	------	------	------	------	---

LIMITED BUDGET (Essential Packages)

010 NON-PICS PSNL SVC / VACANCY FACTOR

PERSONAL SERVICES

Other Funds	-	-	-	2,754	2,754	-
-------------	---	---	---	-------	-------	---

031 STANDARD INFLATION

SERVICES & SUPPLIES

Other Funds	-	-	-	31,585	23,188	-
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CAPITAL OUTLAY

Other Funds	-	-	-	298	298	-
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032 ABOVE STANDARD INFLATION

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Tax Practitioners, State Board of

Agency Number: 11900

Program Unit Appropriated Fund Group and Category Summary

Version: Y - 01 - Governor's Budget

2013-15 Biennium

Cross Reference Number: 11900-001-00-00-00000

Tax Practitioners, State Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
SERVICES & SUPPLIES						
Other Funds	-	-	-	24,665	24,665	-
TOTAL LIMITED BUDGET (Essential Packages)						
Other Funds	-	-	-	59,302	50,905	-
LIMITED BUDGET (Current Service Level)						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,181,895	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
LIMITED BUDGET (Policy Packages)						
PRIORITY 0						
091 STATEWIDE ADMINISTRATIVE SAVINGS						
SERVICES & SUPPLIES						
Other Funds	-	-	-	-	(1,085)	-
092 PERS TAXATION POLICY						
PERSONAL SERVICES						
Other Funds	-	-	-	-	(1,815)	-
093 OTHER PERS ADJUSTMENTS						
PERSONAL SERVICES						
Other Funds	-	-	-	-	(14,502)	-
TOTAL LIMITED BUDGET (Policy Packages)						
Other Funds	-	-	-	-	(17,402)	-

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Tax Practitioners, State Board of

Agency Number: 11900

**Program Unit Appropriated Fund Group and Category Summary
2013-15 Biennium
Tax Practitioners, State Board of**

**Version: Y - 01 - Governor's Budget
Cross Reference Number: 11900-001-00-00-00000**

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
TOTAL LIMITED BUDGET (Including Packages)						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
OPERATING BUDGET						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
TOTAL BUDGET						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-

Agency Request

Governor's Balanced

Legislatively Adopted

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Tax Practitioners, State Board of

Agency Number: 11900

Program Unit Appropriated Fund Group and Category Summary

Version: Y - 01 - Governor's Budget

2013-15 Biennium

Cross Reference Number: 11900-001-00-00-00000

Tax Practitioners, State Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
TOTAL LIMITED BUDGET (Including Packages)						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
OPERATING BUDGET						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-
TOTAL BUDGET						
Other Funds	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-

Agency Request

Governor's Balanced

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Budget Page 71

BUDGET NARRATIVE

AUDIT REPORT

A change of Director audit was conducted in the 2003-2005 biennium. No changes were made due to the audit.

AFFIRMATIVE ACTION REPORT

July 1, 2011 through June 30, 2012

The State Board of Tax Practitioners has four employees. This results in parity figures that are so low that goals are not established. It is difficult for the Board to reach parity in all Affirmative Action areas.

From April 1, 2007 through present date, the Board has had one (1) woman in a management position. The Board is above parity for women in administrative support positions.

During the prior biennium, July 2007 – June 2009, the Board hired new personnel into all four (4) positions. This resulted in the hiring of one (1) woman in a management position. The Board remains above parity for women in management positions.

Diversity Awareness is encouraged at every hiring opportunity for the Board.

Agency Request

Governor's Balanced

Legislatively Adopted

Budget Page 72

BUDGET NARRATIVE

TRAINING REPORT

Agency: Oregon State Board of Tax Practitioners

Telephone: (503) 378-4733

Contact Person: Ronald A. Wagner

E-mail Address: ron.a.wagner@state.or.us

Part One: Benchmark Summary Report

1. What percentage of employees in your agency received at least 20 hours of formal job related skills training or education between January 1, 2011 and December 31, 2011?

Number of employees in your agency: 4

Percentage of employees receiving at least 20 hours of training: 100%

2. This percentage is based on:

Actual tracking of employee participation in training.

An estimate, based on the following assumptions:

❖ _____

❖ _____

If based on actual tracking, what tracking software did you use?

We created a page on the Board's existing Excel program to track training. No software specific to tracking training was used.

Part Two: Agency Training Plan Summary for the 2011-2013 Biennium

1. What are your agency's key goals for employee training for the 2011 – 2013 biennium?

Training goal:

a. Computer Training

b. Leadership Development

c. Examination Theory

d. Investigations

Why was this training goal selected?

Make the Board less dependent on contractors for general computer operations. (such as: website maintenance, automating exams, administrative spreadsheets, etc.)

Provide board staff with the skills necessary to excel in State Government.

Improve board examinations by becoming more knowledgeable of the principles and theory of examinations.

Improve the resolution of board complaints through fair and equal regulation.

Agency Request

Governor's Balanced

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BUDGET NARRATIVE

- e. Mediation Principles
- f. Basic Office Skills
- g. Project Management

Continue to improve the Board's Alternative Dispute Resolution Process.
Improve the Board's communications and written documentation.
Improve administrator's project management skills

2. Identify major resources (external consultants, purchased programs, internal training staff) your agency will use to accomplish its employee training and development goals.

A. External consulting resource:

DAS
Willamette Certificate of Public Management
Department of Justice
Northwest Licensing, Fraud & Investigation Association
Chemeketa Community College
Executive Forum
Skill Path Seminars
Fred Pryor Seminars

To meet this training goal:

Computer training, governmental leadership
Governmental leadership
Mediation principles
Investigations, examinations
Examinations
Governmental leadership
Office skills/Project management
Office skills

B. Purchased training program title:

Willamette Certificate of Public Management
Chemeketa Community College
Executive Forum
Computer Learning Center
Public Management Conference
Managing Multiple Projects
Mistake Free Grammar and Proofreading
The Indispensable Assistant
Woman's Conference

To meet this training goal:

Governmental Leadership
Examination Validation and Theory
Leadership Development
Computer Training
Public Relations
Office Skills/Project Management
Office Skills
Office Skills
Office Skills

C. Internal training program title:

DAS
State Police Interagency Fraud Training
Department of Justice

To meet this training goal:

Computer Training Courses
Investigations
Mediation

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BUDGET NARRATIVE

3. How do you plan training expenditures in your agency?

_____ We use a percent –of-payroll figure.

Percent: _____

_____ We use an "investment-per-employee" figure. (e.g. \$200/year/employee)

Dollar amount per employee \$ _____

 X We use the following formula to plan training expenditures:

Because we have been using lower cost local training, we have not used the budgeted amount for training in past biennia. The previous limitation amount was carried forward until demand for more funds is necessary.

4. Please *attach* a copy of your agency's policy on educational reimbursement.

We refer to DAS policy. The Board of Tax Practitioners is a small agency with all staff having been in the workforce for many years. Educational Reimbursement has not been an issue for our agency.

How do you budget for this expenditure?

We review the request in light of the limitation already available to us. If it is feasible to support the employee, the request will be approved according to existing state policy.

Is there a cap on the amount an employee may spend during the biennium?

Yes.

5. What other employee development strategies does your agency use?

Development strategy

Percent of agency employees participating

Job Rotation

0%

Mentoring

100%

Information Interviewing

0%

Underfilling

0%

Work Out of Class

0%

Other (please explain): Due to the small size of our agency, most opportunities listed above are not feasible. All staff is cross-trained in other areas of agency operations. Opportunities are taken when available.

____ Agency Request

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Tax Practitioners, State Board of

Summary Cross Reference Listing and Packages

2013-15 Biennium

Agency Number: 11900

BAM Analyst: Savarro, Janet

Budget Coordinator: Forster, Amber - (503)373-0318

<i>Cross Reference Number</i>	<i>Cross Reference Description</i>	<i>Package Number</i>	<i>Priority</i>	<i>Package Description</i>	<i>Package Group</i>
001-00-00-00000	Tax Practitioners, State Board of	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	021	0	Phase-in	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	050	0	Fundshifts	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	060	0	Technical Adjustments	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	082	0	September 2012 E-Board	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	083	0	December 2012 E-Board	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	091	0	Statewide Administrative Savings	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	092	0	PERS Taxation Policy	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	093	0	Other PERS Adjustments	Policy Packages

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Summary Cross Reference Listing and Packages
BSU-003A

Agency Request

Governor's Balanced

Legislatively Adopted

Budget Page 76

Tax Practitioners, State Board of

**Policy Package List by Priority
2013-15 Biennium**

Agency Number: 11900

BAM Analyst: Savarro, Janet

Budget Coordinator: Forster, Amber - (503)373-0318

<i>Priority</i>	<i>Policy Pkg Number</i>	<i>Policy Pkg Description</i>	<i>Summary Cross Reference Number</i>	<i>Cross Reference Description</i>
0	070	Revenue Shortfalls	001-00-00-00000	Tax Practitioners, State Board of
	082	September 2012 E-Board	001-00-00-00000	Tax Practitioners, State Board of
	083	December 2012 E-Board	001-00-00-00000	Tax Practitioners, State Board of
	090	Analyst Adjustments	001-00-00-00000	Tax Practitioners, State Board of
	091	Statewide Administrative Savings	001-00-00-00000	Tax Practitioners, State Board of
	092	PERS Taxation Policy	001-00-00-00000	Tax Practitioners, State Board of
	093	Other PERS Adjustments	001-00-00-00000	Tax Practitioners, State Board of

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Policy Package List by Priority
BSU-004A

Agency Request

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Budget Page 77

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-000-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	719,906	431,523	431,523	482,877	482,877	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(430,000)	-	-	-	-	-
8800 General Fund Revenue	430,000	-	-	-	-	-
All Funds	-	-	-	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	289,906	431,523	431,523	482,877	482,877	-
8800 General Fund Revenue	430,000	-	-	-	-	-
TOTAL BEGINNING BALANCE	\$719,906	\$431,523	\$431,523	\$482,877	\$482,877	-

REVENUE CATEGORIES

LICENSES AND FEES

0205 Business Lic and Fees

3400 Other Funds Ltd	1,082,620	1,010,592	1,010,592	1,010,592	1,010,592	-
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FINES, RENTS AND ROYALTIES

0505 Fines and Forfeitures

3400 Other Funds Ltd	34,447	60,000	60,000	60,000	60,000	-
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INTEREST EARNINGS

0605 Interest Income

3400 Other Funds Ltd	2,910	-	-	-	-	-
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OTHER

0975 Other Revenues

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Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-000-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
3400 Other Funds Ltd	79,631	79,408	79,408	79,408	79,408	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,199,608	1,150,000	1,150,000	1,150,000	1,150,000	-
TOTAL REVENUE CATEGORIES	\$1,199,608	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	-
TRANSFERS OUT						
2060 Transfer to General Fund						
8800 General Fund Revenue	(430,000)	-	-	-	-	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,489,514	1,581,523	1,581,523	1,632,877	1,632,877	-
TOTAL AVAILABLE REVENUES	\$1,489,514	\$1,581,523	\$1,581,523	\$1,632,877	\$1,632,877	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	415,281	489,228	489,228	463,644	463,644	-
3160 Temporary Appointments						
3400 Other Funds Ltd	22,819	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	560	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	-	2,340	2,340	2,396	2,396	-
SALARIES & WAGES						
3400 Other Funds Ltd	438,660	491,568	491,568	466,040	466,040	-

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Budget Page 79

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-000-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
TOTAL SALARIES & WAGES	\$438,660	\$491,568	\$491,568	\$466,040	\$466,040	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	126	164	164	160	160	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	35,899	69,322	69,322	89,418	86,872	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	25,526	26,239	26,239	28,784	28,784	-
3230 Social Security Taxes						
3400 Other Funds Ltd	34,156	37,607	37,607	35,475	35,654	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	218	236	236	236	236	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	2,631	2,658	2,658	2,796	2,796	-
3270 Flexible Benefits						
3400 Other Funds Ltd	120,587	120,384	120,384	122,112	122,112	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	219,143	256,610	256,610	278,981	276,614	-
TOTAL OTHER PAYROLL EXPENSES	\$219,143	\$256,610	\$256,610	\$278,981	\$276,614	-
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(41,246)	(41,246)	-	(624)	-
3991 PERS Policy Adjustment						

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Budget Page 80

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-000-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
3400 Other Funds Ltd	-	-	-	-	(16,317)	-
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(41,246)	(41,246)	-	(16,941)	-
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$41,246)	(\$41,246)	-	(\$16,941)	-
PERSONAL SERVICES						
3400 Other Funds Ltd	657,803	706,932	706,932	745,021	725,713	-
TOTAL PERSONAL SERVICES	\$657,803	\$706,932	\$706,932	\$745,021	\$725,713	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	26,090	24,996	24,996	25,596	25,596	-
4125 Out of State Travel						
3400 Other Funds Ltd	1,948	1,655	1,655	1,695	1,695	-
4150 Employee Training						
3400 Other Funds Ltd	3,135	3,500	3,500	3,584	3,584	-
4175 Office Expenses						
3400 Other Funds Ltd	23,347	32,413	32,413	33,191	33,191	-
4200 Telecommunications						
3400 Other Funds Ltd	14,352	14,800	14,800	15,155	13,812	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	70,579	73,785	73,785	89,546	82,328	-
4250 Data Processing						
3400 Other Funds Ltd	11,640	4,016	4,016	28,777	28,941	-
4275 Publicity and Publications						

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Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-000-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
3400 Other Funds Ltd	12,588	20,025	20,025	20,506	20,506	-
4300 Professional Services						
3400 Other Funds Ltd	48,372	64,978	64,978	66,797	66,797	-
4315 IT Professional Services						
3400 Other Funds Ltd	2,851	-	-	-	-	-
4325 Attorney General						
3400 Other Funds Ltd	41,341	43,999	43,999	50,555	50,555	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	449	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	76,847	75,898	75,898	80,452	80,452	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	21,339	19,216	19,216	19,677	19,677	-
4675 Undistributed (S.S.)						
3400 Other Funds Ltd	-	-	-	-	(1,085)	-
4715 IT Expendable Property						
3400 Other Funds Ltd	1,207	-	-	-	-	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	356,085	379,281	379,281	435,531	426,049	-
TOTAL SERVICES & SUPPLIES	\$356,085	\$379,281	\$379,281	\$435,531	\$426,049	-
CAPITAL OUTLAY						
5550 Data Processing Software						
3400 Other Funds Ltd	-	2,352	2,352	2,408	2,408	-

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Agency Request

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Budget Page 82

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-000-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
5600 Data Processing Hardware						
3400 Other Funds Ltd	-	10,081	10,081	10,323	10,323	-
CAPITAL OUTLAY						
3400 Other Funds Ltd	-	12,433	12,433	12,731	12,731	-
TOTAL CAPITAL OUTLAY	-	\$12,433	\$12,433	\$12,731	\$12,731	-
EXPENDITURES						
3400 Other Funds Ltd	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
TOTAL EXPENDITURES	\$1,013,888	\$1,098,646	\$1,098,646	\$1,193,283	\$1,164,493	-
ENDING BALANCE						
3400 Other Funds Ltd	475,626	482,877	482,877	439,594	468,384	-
TOTAL ENDING BALANCE	\$475,626	\$482,877	\$482,877	\$439,594	\$468,384	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	4	4	4	4	4	-
TOTAL AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	4.00	4.00	4.00	4.00	4.00	-
TOTAL AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-

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Budget Page 83

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	719,906	431,523	431,523	482,877	482,877	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(430,000)	-	-	-	-	-
8800 General Fund Revenue	430,000	-	-	-	-	-
All Funds	-	-	-	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	289,906	431,523	431,523	482,877	482,877	-
8800 General Fund Revenue	430,000	-	-	-	-	-
TOTAL BEGINNING BALANCE	\$719,906	\$431,523	\$431,523	\$482,877	\$482,877	-

REVENUE CATEGORIES

LICENSES AND FEES

0205 Business Lic and Fees

3400 Other Funds Ltd	1,082,620	1,010,592	1,010,592	1,010,592	1,010,592	-
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FINES, RENTS AND ROYALTIES

0505 Fines and Forfeitures

3400 Other Funds Ltd	34,447	60,000	60,000	60,000	60,000	-
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INTEREST EARNINGS

0605 Interest Income

3400 Other Funds Ltd	2,910	-	-	-	-	-
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OTHER

0975 Other Revenues

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Agency Request

Governor's Balanced

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Budget Page **84**

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
3400 Other Funds Ltd	79,631	79,408	79,408	79,408	79,408	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,199,608	1,150,000	1,150,000	1,150,000	1,150,000	-
TOTAL REVENUE CATEGORIES	\$1,199,608	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	-
TRANSFERS OUT						
2060 Transfer to General Fund						
8800 General Fund Revenue	(430,000)	-	-	-	-	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,489,514	1,581,523	1,581,523	1,632,877	1,632,877	-
TOTAL AVAILABLE REVENUES	\$1,489,514	\$1,581,523	\$1,581,523	\$1,632,877	\$1,632,877	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	415,281	489,228	489,228	463,644	463,644	-
3160 Temporary Appointments						
3400 Other Funds Ltd	22,819	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	560	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	-	2,340	2,340	2,396	2,396	-
SALARIES & WAGES						
3400 Other Funds Ltd	438,660	491,568	491,568	466,040	466,040	-

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Budget Page 85

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
TOTAL SALARIES & WAGES	\$438,660	\$491,568	\$491,568	\$466,040	\$466,040	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	126	164	164	160	160	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	35,899	69,322	69,322	89,418	86,872	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	25,526	26,239	26,239	28,784	28,784	-
3230 Social Security Taxes						
3400 Other Funds Ltd	34,156	37,607	37,607	35,475	35,654	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	218	236	236	236	236	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	2,631	2,658	2,658	2,796	2,796	-
3270 Flexible Benefits						
3400 Other Funds Ltd	120,587	120,384	120,384	122,112	122,112	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	219,143	256,610	256,610	278,981	276,614	-
TOTAL OTHER PAYROLL EXPENSES	\$219,143	\$256,610	\$256,610	\$278,981	\$276,614	-
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(41,246)	(41,246)	-	(624)	-
3991 PERS Policy Adjustment						

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BDV103A - Budget Support - Detail Revenues & Expenditures
BDV103A

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Budget Page 86

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

Description	2009-11 Actuals	2011-13 Leg Adopted Budget	2011-13 Leg Approved Budget	2013-15 Agency Request Budget	2013-15 Governor's Budget	2013-15 Leg Adopted Budget
3400 Other Funds Ltd	-	-	-	-	(16,317)	-
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(41,246)	(41,246)	-	(16,941)	-
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$41,246)	(\$41,246)	-	(\$16,941)	-
PERSONAL SERVICES						
3400 Other Funds Ltd	657,803	706,932	706,932	745,021	725,713	-
TOTAL PERSONAL SERVICES	\$657,803	\$706,932	\$706,932	\$745,021	\$725,713	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	26,090	24,996	24,996	25,596	25,596	-
4125 Out of State Travel						
3400 Other Funds Ltd	1,948	1,655	1,655	1,695	1,695	-
4150 Employee Training						
3400 Other Funds Ltd	3,135	3,500	3,500	3,584	3,584	-
4175 Office Expenses						
3400 Other Funds Ltd	23,347	32,413	32,413	33,191	33,191	-
4200 Telecommunications						
3400 Other Funds Ltd	14,352	14,800	14,800	15,155	13,812	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	70,579	73,785	73,785	89,546	82,328	-
4250 Data Processing						
3400 Other Funds Ltd	11,640	4,016	4,016	28,777	28,941	-
4275 Publicity and Publications						

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XXX Governor's Balanced

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Budget Page 87

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
3400 Other Funds Ltd	12,588	20,025	20,025	20,506	20,506	-
4300 Professional Services						
3400 Other Funds Ltd	48,372	64,978	64,978	66,797	66,797	-
4315 IT Professional Services						
3400 Other Funds Ltd	2,851	-	-	-	-	-
4325 Attorney General						
3400 Other Funds Ltd	41,341	43,999	43,999	50,555	50,555	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	449	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	76,847	75,898	75,898	80,452	80,452	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	21,339	19,216	19,216	19,677	19,677	-
4675 Undistributed (S.S.)						
3400 Other Funds Ltd	-	-	-	-	(1,085)	-
4715 IT Expendable Property						
3400 Other Funds Ltd	1,207	-	-	-	-	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	356,085	379,281	379,281	435,531	426,049	-
TOTAL SERVICES & SUPPLIES	\$356,085	\$379,281	\$379,281	\$435,531	\$426,049	-
CAPITAL OUTLAY						
5550 Data Processing Software						
3400 Other Funds Ltd	-	2,352	2,352	2,408	2,408	-

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___ Agency Request

XXX Governor's Balanced

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Budget Page 88

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2009-11 Actuals</i>	<i>2011-13 Leg Adopted Budget</i>	<i>2011-13 Leg Approved Budget</i>	<i>2013-15 Agency Request Budget</i>	<i>2013-15 Governor's Budget</i>	<i>2013-15 Leg Adopted Budget</i>
5600 Data Processing Hardware						
3400 Other Funds Ltd	-	10,081	10,081	10,323	10,323	-
CAPITAL OUTLAY						
3400 Other Funds Ltd	-	12,433	12,433	12,731	12,731	-
TOTAL CAPITAL OUTLAY	-	\$12,433	\$12,433	\$12,731	\$12,731	-
EXPENDITURES						
3400 Other Funds Ltd	1,013,888	1,098,646	1,098,646	1,193,283	1,164,493	-
TOTAL EXPENDITURES	\$1,013,888	\$1,098,646	\$1,098,646	\$1,193,283	\$1,164,493	-
ENDING BALANCE						
3400 Other Funds Ltd	475,626	482,877	482,877	439,594	468,384	-
TOTAL ENDING BALANCE	\$475,626	\$482,877	\$482,877	\$439,594	\$468,384	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	4	4	4	4	4	-
TOTAL AUTHORIZED POSITIONS	4	4	4	4	4	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	4.00	4.00	4.00	4.00	4.00	-
TOTAL AUTHORIZED FTE	4.00	4.00	4.00	4.00	4.00	-

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Agency Request

Governor's Balanced

Legislatively Adopted

Budget Page 89

Description	Agency Request Budget (V-01) 2013-15 Base Budget	Governor's Budget (Y-01) 2013-15 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	482,877	482,877	0	-
REVENUE CATEGORIES				
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	1,010,592	1,010,592	0	-
FINES, RENTS AND ROYALTIES				
0505 Fines and Forfeitures				
3400 Other Funds Ltd	60,000	60,000	0	-
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	79,408	79,408	0	-
TOTAL REVENUES				
3400 Other Funds Ltd	1,150,000	1,150,000	0	-
AVAILABLE REVENUES				
3400 Other Funds Ltd	1,632,877	1,632,877	0	-
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	463,644	463,644	0	-
3190 All Other Differential				
3400 Other Funds Ltd	2,340	2,340	0	-

Description	Agency Request Budget (V-01) 2013-15 Base Budget	Governor's Budget (Y-01) 2013-15 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	465,984	465,984	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	160	160	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	89,407	86,861	(2,546)	-2.85%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	26,239	26,239	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	35,471	35,650	179	0.50%
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	236	236	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	2,658	2,658	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	122,112	122,112	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	276,283	273,916	(2,367)	-0.86%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	(624)	(624)	100.00%
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	742,267	739,276	(2,991)	-0.40%

Description	Agency Request Budget (V-01) 2013-15 Base Budget	Governor's Budget (Y-01) 2013-15 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	24,996	24,996	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	1,655	1,655	0	-
4150 Employee Training				
3400 Other Funds Ltd	3,500	3,500	0	-
4175 Office Expenses				
3400 Other Funds Ltd	32,413	32,413	0	-
4200 Telecommunications				
3400 Other Funds Ltd	14,800	14,800	0	-
4225 State Gov. Service Charges				
3400 Other Funds Ltd	73,785	73,785	0	-
4250 Data Processing				
3400 Other Funds Ltd	4,016	4,016	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	20,025	20,025	0	-
4300 Professional Services				
3400 Other Funds Ltd	64,978	64,978	0	-
4325 Attorney General				
3400 Other Funds Ltd	43,999	43,999	0	-
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	75,898	75,898	0	-
4650 Other Services and Supplies				

Description	Agency Request Budget (V-01) 2013-15 Base Budget	Governor's Budget (Y-01) 2013-15 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	19,216	19,216	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	379,281	379,281	0	-
CAPITAL OUTLAY				
5550 Data Processing Software				
3400 Other Funds Ltd	2,352	2,352	0	-
5600 Data Processing Hardware				
3400 Other Funds Ltd	10,081	10,081	0	-
TOTAL CAPITAL OUTLAY				
3400 Other Funds Ltd	12,433	12,433	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	1,133,981	1,130,990	(2,991)	-0.26%
ENDING BALANCE				
3400 Other Funds Ltd	498,896	501,887	2,991	0.60%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	4	4	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	4.00	4.00	0	-

Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail
 2013-15 Biennium
 Tax Practitioners, State Board of

Cross Reference Number: 11900-001-00-00-00000
 Package: Non-PICS Psnl Svc / Vacancy Factor
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3190 All Other Differential

3400 Other Funds Ltd	56	56	0	0.00%
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	11	11	0	0.00%
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3221 Pension Obligation Bond

3400 Other Funds Ltd	2,545	2,545	0	0.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	4	4	0	0.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	138	138	0	0.00%
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	2,698	2,698	0	0.00%
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TOTAL OTHER PAYROLL EXPENSES	\$2,698	\$2,698	\$0	0.00%
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PERSONAL SERVICES

3400 Other Funds Ltd	2,754	2,754	0	0.00%
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Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

Tax Practitioners, State Board of

Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL PERSONAL SERVICES	\$2,754	\$2,754	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	2,754	2,754	0	0.00%
TOTAL EXPENDITURES	\$2,754	\$2,754	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(2,754)	(2,754)	0	0.00%
TOTAL ENDING BALANCE	(\$2,754)	(\$2,754)	\$0	0.00%

Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Package: Standard Inflation

Tax Practitioners, State Board of

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd 600 600 0 0.00%

4125 Out of State Travel

3400 Other Funds Ltd 40 40 0 0.00%

4150 Employee Training

3400 Other Funds Ltd 84 84 0 0.00%

4175 Office Expenses

3400 Other Funds Ltd 778 778 0 0.00%

4200 Telecommunications

3400 Other Funds Ltd 355 (988) (1,343) (378.31%)

4225 State Gov. Service Charges

3400 Other Funds Ltd 15,761 8,543 (7,218) (45.80%)

4250 Data Processing

3400 Other Funds Ltd 96 260 164 170.83%

4275 Publicity and Publications

3400 Other Funds Ltd 481 481 0 0.00%

4300 Professional Services

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Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Package: Standard Inflation

Tax Practitioners, State Board of

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,819	1,819	0	0.00%
4325 Attorney General				
3400 Other Funds Ltd	6,556	6,556	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	4,554	4,554	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	461	461	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	31,585	23,188	(8,397)	(26.59%)
TOTAL SERVICES & SUPPLIES	\$31,585	\$23,188	(\$8,397)	(26.59%)
CAPITAL OUTLAY				
5550 Data Processing Software				
3400 Other Funds Ltd	56	56	0	0.00%
5600 Data Processing Hardware				
3400 Other Funds Ltd	242	242	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	298	298	0	0.00%
TOTAL CAPITAL OUTLAY	\$298	\$298	\$0	0.00%

EXPENDITURES

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Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail

Cross Reference Number: 11900-001-00-00-00000

2013-15 Biennium

Package: Standard Inflation

Tax Practitioners, State Board of

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	31,883	23,486	(8,397)	(26.34%)
TOTAL EXPENDITURES	\$31,883	\$23,486	(\$8,397)	(26.34%)
ENDING BALANCE				
3400 Other Funds Ltd	(31,883)	(23,486)	8,397	26.34%
TOTAL ENDING BALANCE	(\$31,883)	(\$23,486)	\$8,397	26.34%

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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4250 Data Processing				
3400 Other Funds Ltd	24,665	24,665	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	24,665	24,665	0	0.00%
TOTAL SERVICES & SUPPLIES	\$24,665	\$24,665	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	24,665	24,665	0	0.00%
TOTAL EXPENDITURES	\$24,665	\$24,665	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(24,665)	(24,665)	0	0.00%
TOTAL ENDING BALANCE	(\$24,665)	(\$24,665)	\$0	0.00%

Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail
 2013-15 Biennium
 Tax Practitioners, State Board of

Cross Reference Number: 11900-001-00-00-00000
 Package: Statewide Administrative Savings
 Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4675 Undistributed (S.S.)				
3400 Other Funds Ltd	-	(1,085)	(1,085)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(1,085)	(1,085)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$1,085)	(\$1,085)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(1,085)	(1,085)	100.00%
TOTAL EXPENDITURES	-	(\$1,085)	(\$1,085)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	1,085	1,085	100.00%
TOTAL ENDING BALANCE	-	\$1,085	\$1,085	100.00%

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Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail
 2013-15 Biennium
 Tax Practitioners, State Board of

Cross Reference Number: 11900-001-00-00-00000
 Package: PERS Taxation Policy
 Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
PERSONAL SERVICES				
P.S. BUDGET ADJUSTMENTS				
3991 PERS Policy Adjustment				
3400 Other Funds Ltd	-	(1,815)	(1,815)	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	-	(1,815)	(1,815)	100.00%
TOTAL PERSONAL SERVICES	-	(\$1,815)	(\$1,815)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(1,815)	(1,815)	100.00%
TOTAL EXPENDITURES	-	(\$1,815)	(\$1,815)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	1,815	1,815	100.00%
TOTAL ENDING BALANCE	-	\$1,815	\$1,815	100.00%

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Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail
 2013-15 Biennium
 Tax Practitioners, State Board of

Cross Reference Number: 11900-001-00-00-00000
 Package: Other PERS Adjustments
 Pkg Group: POL Pkg Type: 090 Pkg Number: 093

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
PERSONAL SERVICES				
P.S. BUDGET ADJUSTMENTS				
3991 PERS Policy Adjustment				
3400 Other Funds Ltd	-	(14,502)	(14,502)	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	-	(14,502)	(14,502)	100.00%
TOTAL PERSONAL SERVICES	-	(\$14,502)	(\$14,502)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(14,502)	(14,502)	100.00%
TOTAL EXPENDITURES	-	(\$14,502)	(\$14,502)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	14,502	14,502	100.00%
TOTAL ENDING BALANCE	-	\$14,502	\$14,502	100.00%

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01/07/13 REPORT NO.: PPDPLBUDCL
 REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF
 AGENCY:11900 TAX PRACTITIONERS BOARD
 SUMMARY XREF:001-00-00 000 Tax Practitioners, S

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PAGE 1
 2013-15
 PROD FILE
 PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		10,500			10,500
000	MEAHZ7004	HA	PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	6,225.00		149,400			149,400
000	MMN	X5247	AA COMPLIANCE SPECIALIST 2	1	1.00	24.00	5,304.00		127,296			127,296
000	UA	C0107	AA ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	3,332.00		79,968			79,968
000	UA	C0860	AA PROGRAM ANALYST 1	1	1.00	24.00	4,020.00		96,480			96,480
000				4	4.00	96.00	1,716.45		463,644			463,644
				4	4.00	96.00	1,716.45		463,644			463,644
				4	4.00	96.00	1,716.45		463,644			463,644

___ Agency Request

XXX Governor's Balanced

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01/07/13 REPORT NO.: PPDPBUDCL
 REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF
 AGENCY:11900 TAX PRACTITIONERS BOARD
 SUMMARY XREF:001-00-00 000 Tax Practitioners, S

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

2013-15
 PICS SYSTEM: BUDGET PREPARATION
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 PROD FILE

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				4	4.00	96.00	1,716.45		463,644			463,644

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PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		10,500			10,500
000	MEAHZ7004	HA	PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	6,225.00		149,400			149,400
000	MMN X5247	AA	COMPLIANCE SPECIALIST 2	1	1.00	24.00	5,304.00		127,296			127,296
000	UA C0107	AA	ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	3,332.00		79,968			79,968
000	UA C0860	AA	PROGRAM ANALYST 1	1	1.00	24.00	4,020.00		96,480			96,480
				4	4.00	96.00	1,716.45		463,644			463,644

___ Agency Request

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01/07/13 REPORT NO.: PPDELAGYCL
 REPORT: SUMMARY LIST BY PKG BY AGENCY
 AGENCY:11900 TAX PRACTITIONERS BOARD

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				4	4.00	96.00	1,716.45		463,644			463,644

___ Agency Request

XXX Governor's Balanced

___ Legislatively Adopted

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