

**BOARD OF TAX PRACTITIONERS**

The Board of Tax Practitioners is a seven-member citizen board appointed by the Governor that protects consumers by ensuring Oregon tax practitioners are competent and ethical in their professional activities. It accomplishes this by licensing and overseeing tax preparers, tax consultants, and tax businesses. Currently, the Board regulates about 1,900 tax consultants, 2,500 tax preparers, and about 1,400 tax businesses per year. It develops initial competency examinations and monitors required continuing education programs for tax preparers. The Board also investigates complaints filed concerning personal tax return services by licensees and unlicensed persons and takes disciplinary action when appropriate. A four-person staff administers Board programs.

BOARD OF TAX PRACTITIONERS	2009-11 Actuals	2011-13 Leg. Approved	2013-15 Current Service Level	2013-15 Governor's Budget	2013-15 Co-Chairs' Budget (1.0)	% Change 2011-13 LAB to 2013-15 CSL
Other Funds	1,013,888	1,098,646	1,181,895	1,164,493	0	7.6%
<b>TOTAL FUNDS</b>	<b>\$1,013,888</b>	<b>\$1,098,646</b>	<b>\$1,181,895</b>	<b>\$1,164,493</b>	<b>\$0</b>	<b>7.6%</b>
Positions	4	4	4	4	0	0.0%
FTE	4.00	4.00	4.00	4.00	0.00	0.0%

Major Revenues	Budget Environment	Comparison by Fund Type										
<ul style="list-style-type: none"> <li>• The Board of Tax Practitioners are funded entirely from Other Fund revenues</li> <li>• Other Funds include:                             <ul style="list-style-type: none"> <li>• Annual licensing fees</li> <li>• Business registration fees</li> <li>• Fines and penalties</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Stable number of licensees</li> </ul>	<div style="text-align: center;"> <p><b>BOARD OF TAX PRACTITIONERS</b></p> <table border="1"> <caption>Revenue Data for Board of Tax Practitioners</caption> <thead> <tr> <th>Year</th> <th>Revenue (Millions of Dollars)</th> </tr> </thead> <tbody> <tr> <td>2009-11</td> <td>\$1.0</td> </tr> <tr> <td>2011-13</td> <td>\$1.1</td> </tr> <tr> <td>2013-15 CSL</td> <td>\$1.2</td> </tr> <tr> <td>2013-15 GB</td> <td>\$1.2</td> </tr> </tbody> </table> </div>	Year	Revenue (Millions of Dollars)	2009-11	\$1.0	2011-13	\$1.1	2013-15 CSL	\$1.2	2013-15 GB	\$1.2
Year	Revenue (Millions of Dollars)											
2009-11	\$1.0											
2011-13	\$1.1											
2013-15 CSL	\$1.2											
2013-15 GB	\$1.2											

**MAJOR CHALLENGES AND DECISION POINTS**

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| <p>1. No policy option packages requested<br/>Requested budget is \$17,402 below current service level</p> |  |
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