

2025-27 AR Budget



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

200 Hawthorne Ave. Suite D450, Salem, OR 97301

AGENCY NAME

AGENCY ADDRESS



Corina Drake-Minior, Board Chair

SIGNATURE

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.

Legislative Action

Agency Number - Agency Name

Agency Contact:	Laura Kardokus			
Date Submitted:	July 31, 2024			
CFO Analyst:	Hari Vellaipandian			

Session/Eboard	Month (Eboard only)	Year	Bill Number	Short Description of Action Taken
Session		2023	HBS038	Agency's Main Budget Bill
Session		2023	SBSS06	End of Session Bill Adjustment
Session		2024	SBS701	End of Session Bill for Sal Pot
2025-27		6		2025-27 ARB Budget

Agency Summary

AGENCY SUMMARY

Agency Summary Narrative

The Board of Tax Practitioners is a consumer protection licensing board overseeing individuals and businesses who regulate personal income tax returns for others for a fee. As of July 2024 the Board had 3,161 Individual licensees and more than 1,000 registered Businesses and Branches.

Oregon was the first state in the nation to license and oversee paid tax preparers and tax preparation businesses. Oregon's licensing and continuing education requirements are also the most stringent in the United States and are often viewed as the gold standard in tax preparer regulation.

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

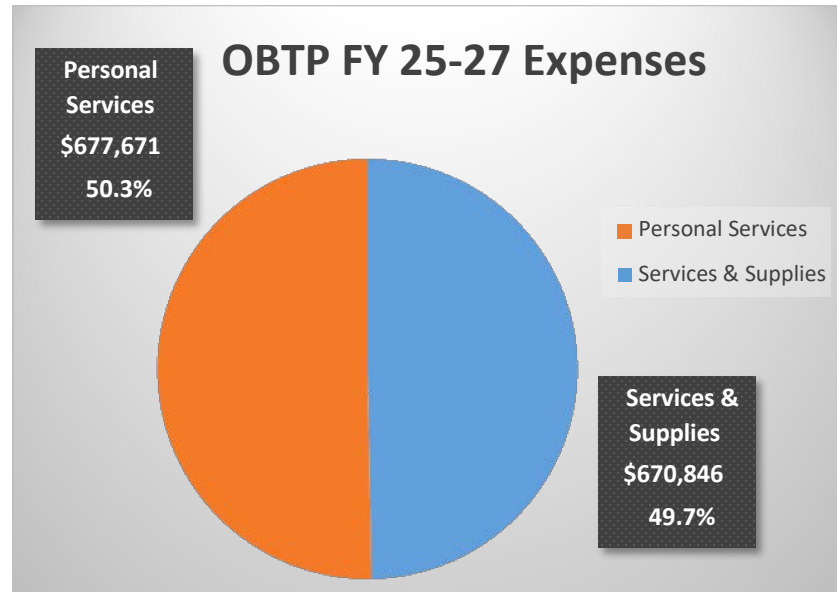
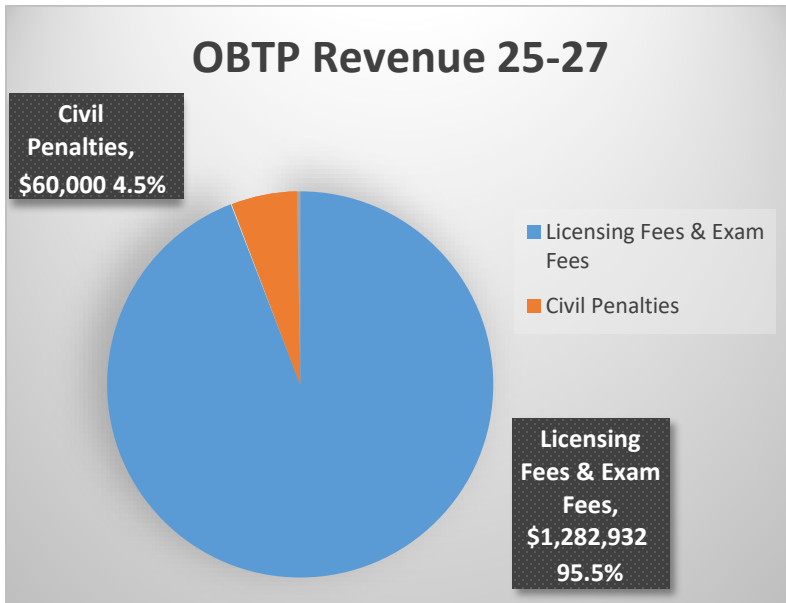
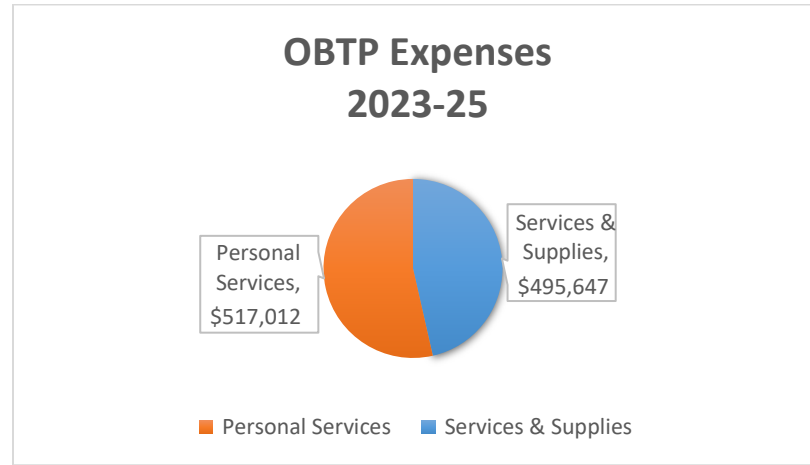
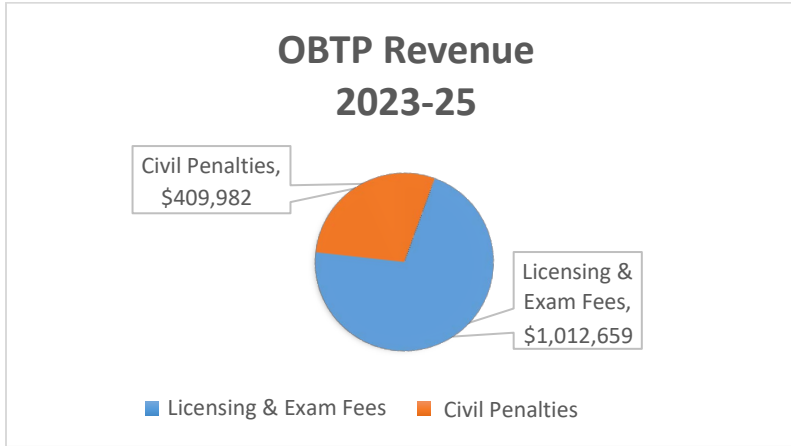
The Tax Board has two full-time employees. Staff include an Executive Director (PEM-D), and a Licensing Specialist/Administrative Specialist (AS1).

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

There are approximately 1,400 Licensed Tax Preparers, 1,700 Licensed Tax Consultants, 900 Businesses and 190 Branch Offices registered in Oregon.

AGENCY SUMMARY

Budget Summary Graphics



AGENCY SUMMARY

Mission Statement & Statutory Authority

Mission Statement

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

The Board protects consumers from tax preparation fraud by providing public information on its website about licensees; ensuring licensed practitioners and consultants are properly trained; investigating complaints and using enforcement powers to ensure statutory compliance. Each year, the Board receives approximately sixty complaints from consumers or tax professionals. The Board investigates these complaints and maintains an effective enforcement program to protect consumers against fraudulent, deceptive and dishonest tax preparation practices.

The 2001 Legislative Session granted the Board authority to further protect the consumer. SB 301 passed providing the Board with cease and desist order authority resulting in a cost-effective way to stop illegal tax preparation activity. The Board was provided with the authority to order restitution for consumers who incurred monetary losses. The bill further increased civil penalty per violation amounts from 1,000 to 5,000.

The Tax Board also protects consumers by credentialing individuals and businesses that meet the statutory standard for competency and ethical conduct set forth by Oregon Statute and Rule. The Board works with practitioners, consumers, and the legislature to keep the standards current. The Tax Board actively balances its regulatory effort between the needs of consumers and the needs of the professional community.

Statutory Authority

The Board's authority rests within Oregon Revised Statutes, Chapter 673.605 through Chapter 673.740. The Board is authorized to determine the qualifications of applicants for licensing as a tax consultant or tax preparer; to develop, conduct and grade examinations; and to issue licenses. The Board also has the authority to proscribe and collect fees; exercise general supervision over tax consultant and tax preparer practices and to enforce the Board's code of conduct. In addition the Board has the authority to investigate complaints and enforce all provisions of tax practitioner statutes and rules.

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.

AGENCY SUMMARY

2023-25 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, fines and penalties. There are several programs within the Board and all expenses are budgeted as a single program.

The Board employs 2.0 FTEs to accomplish its mission. Staff include a full-time Licensing Specialist /Administrative Assistant (AS1) and a full-time Executive Director (PEM-D). Seven volunteer Board Members (6 professional positions, one public member) provide oversight and direction. On occasion, the Board enlists the service of licensees as volunteers or contracts with other professional service providers for specific tasks (examination review or proctoring exams).

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

Credential Issuance

The purpose of this program is to review candidate applications for each level of licensure and determine whether candidates meet the statutory qualifications, including competency, and past compliance with federal and state laws. When all criteria are met, a license is issued permitting the individual to prepare, advise or assist in the preparation of personal income tax returns for a fee. This program is mandated by Oregon Revised Statutes 673.6055 through 673.740. Funding for this program is derived entirely by Other Funds generated by license fees and business registrations.

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

The Tax Board licenses approximately 3,000 individuals and 1,000 businesses and branches annually. There are two levels of licensure. The first level is a Licensed Tax Preparer. Approximately 1,400 preparer licenses are issued or renewed every year. A preparer is the lower level of licensure which requires completing an 80-hour basic tax course and demonstrating a basic level of competency by passing an examination on federal and state tax laws prior to licensure. Licensed Tax Preparers must work under the supervision of a Licensed Tax Consultant or CPA.

The second level is a Licensed Tax Consultant. These licensees have demonstrated a higher level of knowledge in tax preparation by passing an advanced examination covering federal and state tax law, and they generally must have at least 1,100 hours of relevant work experience at the preparer level in order to qualify to take the examination. There are approximately 1,700 Licensed Tax Consultants. This level of licensure indicates the practitioner is proficient in tax law to the extent that he/she may work without supervision or operate their own tax preparation business. Licensed Tax Consultants are also authorized to supervise Licensed Tax Preparers.

The third function of the Credential Issuance program is Business Registry. Businesses offering personal income tax preparation services must register with the Board. There are approximately 1,200 registered businesses. Each business must designate a Licensed Tax Consultant to oversee tax preparation activities and supervise tax preparation staff.

Examination and Education

The purpose of this program is to ensure competency across the population that prepares individual income tax returns for a fee. This program affords the consumer a high level of trust in a Board licensee's ability to accurately prepare their personal tax returns. The Board administers roughly 1,000 credentialing examinations each biennium.

The Board's stringent continuing education requirement ensures that all licensees maintain current understanding and awareness of current tax laws and practices. As a condition of renewal, each licensee must attest to at least 30 hours of acceptable continuing education each year. Continuing education is audited by the Board for compliance.

This program also approves organizations seeking to offer an 80-hour tax course, passage of which is required prior to licensure as a Tax Preparer. Upon completion of the basic tax course, applicants must pass, with a score of 75 or higher, a state-administered exam that covers state and federal tax laws, policies and forms. Licensed tax preparers seeking to become tax consultants must pass a more rigorous state-administered exam, also with a score of at least 75. The Board works with the testing agency and licensees to develop, review and validate exam questions annually.

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 central to maintaining high quality service provided by their practitioner.

State examinations ensure that Licensed Tax Preparers have the basic knowledge sufficient to prepare individual tax returns under supervision. Licensed Tax Consultant examinations demonstrate that a licensee has advanced understanding of the theories and principles of taxation, skill making accurate computations, ability to independently operate a tax practice, and knowledge to supervise the work of Licensed Tax Preparers.

Consumer Protection & Compliance Enforcement

Consumer Protection is a central focus of the Board. All Board staff assist in consumer protection activities by discussing, and if possible, resolving initial complaints or concerns with consumers. The Executive Director oversees the compliance process and investigates and responds to complaints and issues regarding tax preparation activities as required. The Board strives to resolve consumer complaints as quickly as possible and is often able to close a case within 30 days of the original complaint. Since the Board does not have a backlog of compliance cases, each new complaint is acted upon immediately.

The customers of this program are the citizens of Oregon who receive assistance with and resolution of their complaints. The state of Oregon as a whole also benefits from this program as tax filings are more accurate and instances of tax fraud are deterred and addressed.

The Board works cooperatively with several other agencies to protect consumers:

Oregon Department of Revenue. Senate Bill 690, passed by the 2009 Legislature, allows the Board to receive full copies of tax returns from the Department of Revenue (DOR) based on a Memorandum of Understanding (MOU). When DOR identifies suspicious returns allegedly prepared by an unlicensed person, the information is referred to the Tax Board. This relationship has been very helpful in the Board's investigations. Similarly, the Board supports the DOR on possible cases for audit consideration.

Internal Revenue Service. The Board works closely with the IRS Return Preparer Office to identify and share best practices. The Board also collaborates with the IRS Criminal Investigation Division when it appears an individual or business may involve in preparing fraudulent returns or theft of taxpayer refunds. 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".

Oregon Department of Justice (DOJ). The DOJ plays an indispensable role in our consumer protection activities. The Department's attorneys and staff review complex investigations and final orders, ensure the Board adheres to public meeting laws and rulemaking procedures, and assists with negotiating fines and penalties on large cases.

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.

Administration

The Board's full-time Executive Director is responsible for the day-to-day operation of the agency. This activity is funded entirely by Other Funds derived from license and registration fees, examination fees, fines and penalties. The Director oversees all Board activities and promotes compliance with Oregon statutes and rules. The Director manages agency workload, and sets goals and strategies, and is directly responsible for budget planning, development, and execution. The administration section encompasses most support functions, basic human resources, training and development, affirmative action, and employee relations.

The Board's Executive Director assists with legal matters, makes unannounced compliance visits to tax preparation businesses, creates consumer awareness materials, and speaks at public events. The Director also investigates all compliance cases and works with the Board to determine and enforce dispute resolutions or disciplinary actions.

The Board

The Board is an independent body consisting of seven individuals appointed by the Governor to staggered three-year terms. Six of the seven members must be Licensed Tax Consultants with at least five years' experience in tax preparation. The seventh member comes from the general public. Board members are citizen volunteers who receive the State of Oregon standard stipend for their service. The Board sets policy for the agency and licensing requirements for the profession. The Board also takes final action on contested cases within the Board's Jurisdiction.

Decisions are made by majority vote. The chair is selected by incumbent board members, presides over public meetings, and serves as Chair for one year. The chair also has the authority to sign final legal orders after the Board votes its decision.

The Board places a high priority on soliciting citizen involvement given the impact its decisions have on Oregonians and the profession. The Board conducts at least five regular public meetings a year. Prior to action by the Board, the Board receives input from professional staff, regulated individuals and businesses, consumers and legal counsel.

AGENCY SUMMARY

Environmental Factors

The Board has identified four environmental trends that have a significant impact on the agency, its licensees, and Oregon consumers: Identity theft, tax preparation software, IRS budget cuts, and demographic trends:

Demographic Trends

Oregon's population recently topped 4 million and continues to grow each day. The state's Office of Economic Analysis projects net population growth of approximately 50,000 people per year. This increase in population translates into more tax returns being filed, and an increasing demand for tax preparation services.

The Board's licensee population is also directly impacted by demographic trends. The average age of the Board's licensees continues to increase. In 2022, the average age of Licensed Tax Consultants was 61 and the average age of Licensed Tax Preparers was 51. The total number of active licensees has decreased steadily since 2011. However, COVID-19 appears to have had a significant impact on the number of active licensees between 2020 and 2022. The Board lost roughly 15 percent of its licensees during the pandemic.

The aging trend of the Board's license base is not unique to tax preparers. In a June 23, 2022 article in Accounting Today states that the number of exams taken by prospective CPA's decreased 18% since 2020. In the same article, the American Institute of Certified Public Accountants estimates that 75% of its members are at retirement age.

Tax Preparation Software & Tax Fraud

The IRS estimates 57 million Americans prepared their own tax returns in 2019. Many of these returns were filed using tax preparation software that is readily available and relatively inexpensive. Unfortunately, the advent of tax preparation software has made it much easier for criminals to defraud individual taxpayers and steal tax refunds. Senior citizens, low-income individuals, and recent immigrants are particularly vulnerable to scams offering low-cost tax preparation and/or guaranteed refunds. This type of fraud is devastating to individuals and extremely costly to the federal and state government.

The following are examples of tax fraud that have been facilitated by the availability of tax preparation software:

- Misstating the consumer's income, deductions, credits or dependents in order to generate fraudulent refunds.
- Filing a tax return and stealing the consumer's refund by having it directly deposited into the preparer's account. One variation on this scam include giving the consumer a false copy of a return showing no (or a very small) refund due. An even more sinister approach is to give the client a false copy of a return showing taxes due, collecting the "taxes due" from the client, keeping the funds, and then filing a fraudulent return and having the fraudulent refund deposited in the preparer's account.
- Submitting a non-fraudulent return and providing the client a copy of the non-fraudulent return. Then, filing an amended, fraudulent return without the client's knowledge or consent. The amended return would claim fraudulent deductions or credits and the refund would be stolen by the preparer.

Even in situations where a well-intentioned individual offers to file taxes for a friend or acquaintance, the results can be significant and costly. Inexperienced and unknowledgeable preparers often make mistakes that can cost consumers thousands of dollars – both in qualified, but unclaimed deductions and credits, as well as mistaken or misstated income and expenses that result in inappropriately inflated refunds. When such mistakes are identified by the IRS and state Department of Revenue, the taxpayer is responsible for any additional taxes owed, as well as penalties and interest. This can pose a serious financial hardship for senior citizens and other vulnerable populations with limited resources.

Because individual income tax preparers in Oregon are required to be licensed, it is much more difficult for the aforementioned types of fraud to occur. If and when it does arise, the Board takes immediate action by contacting the unlicensed preparer and issuing a cease and desist order if necessary.

IRS Budget Cuts

The IRS's budget has been reduced by approximately 20 percent in real (inflation-adjusted dollars) terms since 2010. The agency has also lost roughly 13,000 employees over the same period. These cutbacks have had a dramatic effect on taxpayer services. In 2015, for example, 60 percent of taxpayer phone calls to the IRS went unanswered, according to congressional testimony by Nina Olson, National Taxpayer Advocate. The situation has gotten even worse in recent years. Even when taxpayers are able to get through to the IRS on the phone, the agency will only answer the most basic questions.

The inability of taxpayers to get assistance from the IRS will most likely result in greater numbers of Oregonians utilizing the services of tax practitioners and tax preparation businesses. One concern is that unprofessional and/or unlicensed individuals may view this increased demand for tax preparation services as a “business opportunity” to be exploited. An increased risk of identity theft and tax fraud is also a real possibility. The Board may need to increase its compliance enforcement and consumer outreach activities in response to these anticipated changes in the tax preparation market.

Identity Theft

Identity theft is a clear and present danger to each of us. Approximately 26 million Americans (10% of the adult population) were victims of identity theft in 2016, according to the federal Bureau of Justice Statistics. Unfortunately, consumers seeking assistance with their taxes are ideal targets for identity theft. Preparing and filing a personal income tax return involves unfettered access to our most vital and confidential information – social security numbers, birth dates, names of spouses and children, bank account numbers, medical information, sources of income, investment information, etc. Filing a federal income tax return is also the largest single financial transaction most Americans make each year.

Oregon's extensive licensing and regulation of tax preparers helps to protect consumers from identity theft by requiring all tax practitioners and tax preparation businesses to be licensed and monitored, and adhere to a stringent code of professional conduct. It is much more difficult for unscrupulous individuals to operate a fly-by-night “tax preparation” business in Oregon than in most other states. As such, Oregonians can have confidence that the person they hand over their personal and financial records to is licensed, competent, and ethical.

AGENCY SUMMARY

Initiatives & Accomplishments

Between January 1, 2023 and June 30, 2024, the Board reduced operating expenses by more than 20 percent. It accomplished this by automating and streamlining business processes, reducing leased office space by more than 90 percent, and realigning job duties.

The Board successfully implemented a new licensing database in 2016 for a total cost of only \$6,000 up front and a monthly fee of \$1,500. With this new database the Board was also able to offer online license renewals for the first time in early 2017. More than 97 percent of licenses are now renewed online. This significantly reduces workload and cuts the processing time for license renewals from several days to just minutes.

Eliminating a backlog in compliance cases is another recent accomplishment. At the beginning of the 2015-17 biennium, the Board had more than 50 open compliance cases, some of which were more than a year old. By the end of the biennium, the backlog in compliance cases was completely eliminated. There is now no waiting period between the time the Board receives a complaint and it is investigated. Most compliance cases are now resolved within a matter of weeks.

The agency has also been very successful recently in collecting civil penalties assessed by the Board. Since the beginning of FY2023-25, the Board has collected more than \$135,000 in civil penalty payments.

Due to the steady decline in licenses and increasing costs due to inflation and other factors, the Board increased its licensing fees in April 2022. The Board had not increased fees since 2008. Despite this fee increase, a continually declining licensee base with ever increasing expenses has made it difficult for the Board to maintain a balanced budget. The Board has seen an increase in its licensee base in the last two years and will continue to monitor the licensing numbers moving forward.

AGENCY SUMMARY

Strategic Plan

Values

Public Trust: To protect the public by ensuring our licensed personnel are competent and ethical as well as, making sure that all who are required to become licensed are abiding by the statutes and rules.

Diversity, Equity and Inclusion: To promote diversity, equity and inclusion within our licensee base while increasing licensee enrollment.

Flexibility: To facilitate a more inclusive approach by allowing remote work and out-of-state licensure for Tax Preparers.

Confidentiality: Protect the privacy and security of data entrusted to us.

Transparency: Operate openly and honestly to maintain public trust and confidence.

Goals And Objectives

- > Increase the representation of tax preparers from underrepresented populations by 5% by June 30, 2027.
- > Increase overall license enrollment by 5% by June 30, 2027, considering the needs of the aging workforce.
- > Develop and implement policies and procedures to facilitate remote work opportunities for licensed tax preparers both within the state and out of state.
- > Streamline the licensing process for out-of-state applicants while ensuring compliance with state regulations and consumer protection standards.
- > By the end of 2025, perform an assessment of our mission critical software which will include business need, long-term viability and risk.

Strategies And Initiatives

- > Partner with community organizations and educational institutions to promote tax preparer training programs and outreach initiatives targeting underrepresented populations.
- > Offer flexible training options, such as online courses and virtual workshops, to accommodate an intergenerational workforce with differing needs.
- > Acknowledge the experience of out-of-state practitioners and streamline their path to licensure.

Goals

Goal 1: EXCEPTIONAL SERVICE - Strive to continuously enhance our customers' experience.

1. Evaluate customer and licensee needs and implement solutions to equitably meet those needs.
2. Champion a culture to achieve a positive customer experience.
3. Educate our customers and licensees on using the website and locating information to help improve their experience.

Goal 2: EFFECTIVE COMPLIANCE - Fairly administer the law to ensure practitioners and businesses are properly licensed.

1. Identify noncompliant practitioners and businesses and work to bring them into compliance while also bring awareness.
2. Improve data, information and knowledge sharing with the tax community and government partners.
3. Improve timeliness in compliance programs.

Goal 3: STRONG ORGANIZATION - Value, challenge, empower and invest in employees to be experts in their field and achieve their full potential.

1. Continue to cultivate and enhance employee engagement and interests by engaging, challenging and empowering them.
2. Work to increase employee job satisfaction by continuing to enhance culture, focus on diversity, equity and inclusion while celebrating employee achievements.
3. Support and value input and ideas from everyone in the organization.

Goal 4: OPERATIONAL EXCELLENCE - Optimize our processes, products, services and resources to better serve our customers and licensees.

1. Continue to monitor the boards budget while looking for opportunities to implement new processes.
2. Validate and utilize data, as authorized, to make decisions and improve business operations.
3. Modernize our database and online presence to support and improve business and administrative activities.
4. Standardize and modernize our hardware and software to optimize operations.
5. Mitigate emerging and evolving threats to manage risks and protect customer privacy and security.
6. Continue to advance equity by working with licensees to identify our under-served communities. Working to make sure that these communities have access to qualified tax professionals.

MEASURING SUCCESS: HOW WE WILL MONITOR THE PLANS SUCCESS

How the Board will monitor, measure and report to the public the success of the plan put forth.

1. Continue to monitor licensing numbers to see if implementation of remote rules has helped to encouraged more people to become licensed both in Oregon and out of state. Remote rules will help Preparers who need supervision to find work since this will allow their supervision to be via Teams or other online methods.
2. Run an annual questionnaire to collect data on what the current licensee base looks like and if there are any changes upon implementation.
3. Track the boards progress and accountability through this same survey by asking our licensees to rate the Boards progress and staff.
4. Create a committee comprised of licensees to evaluate the Boards plan moving forward.

AGENCY SUMMARY

Criteria for 2025-27 Budget Development

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

The Board's FY 2025-27 objectives include:

- Making a substantial contribution to the tax compliance of Oregon citizens through competent income tax practitioners.
- Implementing improved licensing exams.
- Providing prompt complaint resolution that includes mediation and arbitration when appropriate.
- Operating the Board in a sound fiscal manner to further minimize costs and reduce the need for fee increases.
- Fostering a stakeholder process to assess the appropriate responses to anticipated trends in the profession.

The Board hired a new executive director on September 1, 2022. This generated approximately \$90,000 in savings for the remainder of FY 21-23, and roughly \$180,000 in savings in F 23-25. The Board also hired a new licensing specialist on November 21, 2022. This generated approximately \$3,000 in savings for the remainder of FY 21-23 and roughly \$7,000 in saving in FY 23-25. The Board also moved out of their lease at the Morrow Crane location and moved to remote work for about a year and are now in a more affordable sublease agreement with the Board of Accountancy. This saved the board approximately \$8,000 for the remainder of FY 21-23 and roughly \$29,000 in savings in FY 23-25. This coupled with several other small measures has helped the board move from a small ending balance in FY 21-23 of \$494,151 to a balance of \$902,762 in FY 23-25 based on current service levels.

After close monitoring of the Boards licensing and exam numbers the Board has seen a rise in licensees for the first time in 5 years in 2023 although the increase was not substantial in 2024, the Board saw the numbers increase again and this time the increase was substantial in excess of 300 plus licenses. The Board will continue to monitor these numbers moving forward for the FY 25-27 biennium.

Although more and more taxpayers are choosing to use off-the-shelf tax software to prepare their personal income tax returns, the demand for professional tax preparers remains very strong. Many of the Board's licensed tax consultants report that they have more business than they can handle, and a large number have to turn away new clients because they don't have the capacity to handle the additional workload.

Another factor that has a significant impact on the Board's budget is the cost for state services, such as human resources, financial services, information technology, and liability insurance. As a small Board any significant increase in these costs has a disproportionate impact on the Board's budget.

AGENCY SUMMARY

Diversity, Equity, and Inclusion Plan and Affirmative Action Plan - Cover Memo

1. Who benefits from agency programs, both directly and indirectly?

The public benefits from our programs as we are a regulatory agency created to protect the public by ensuring competent practitioners file individual tax returns correctly. Unlicensed individuals can target under represented communities and the Board pursues those individuals to ensure public safety. Taxes filed improperly can result in penalties to the consumer and the Board investigates these cases and the person or entity who filed the taxes improperly to shift the penalties to the people who are responsible. Everyone who files taxes in Oregon benefits from the Board's regulatory function.

2. Who will be burdened by agency programs?

Licensees or public members who are either elderly, disabled or less tech-savvy were previously burdened by the Board being 100% remote with no physical location to come into. The Board has worked with BOA to sub-lease two offices inside of the BOA building and the Board currently is in the office 3 days a week. This gives those licensees and public members better to the access to the Board to get the assistance they need.

3. How does the agency increase or decrease racial equity? Do proposed new programs have potential unintended/ racial equity consequences? What benefits may result from the program?

The proposed addition of the Certified Tax Aide (CTA) program would create a lower barrier to initial licensure for that population compared to current licensure options. This program should therefore have a positive impact on attracting applicants struggling to meet license requirements for economic reasons, especially for marginalized and under represented communities in the license base. Benefits from this proposed program include increased access to services for the public.

4. Whose voices and perspectives are not at the table? Why?

The Boards current demographic is not representative of the State of Oregon. People of color are not well represented on the Board, meaning their voice is often don't get equal weight. The Board is more reflective of licensed tax consultants demographic who are majority white older females.

5. What does the agency do to ensure multiple perspectives are part of our decision-making process?

The agency has worked with its Board, the Oregon Society of Tax Consultants (OSTC), the Oregon Association of Tax Consultants (OATC), and staff who create VITA and Cash Oregon programs in the policy making decisions and the development of the proposed CTA program.

AGENCY SUMMARY

Racial Equity Impact Statements - Diversity, Equity, and Inclusion Plan and Affirmative Action Plan

Introduction

The purpose of this plan is to update and maintain the previously initiated affirmative action program for the Oregon State Board of Tax Practitioners. This plan is in keeping with the directive of the Governor, state and federal laws and regulations, executive orders of the President of the United States of America concerning affirmative action, discrimination/ nondiscrimination guidelines appropriate under the Civil Rights Acts, equal employment opportunity (EEO) policies, and the Americans with Disabilities Act by which our good faith efforts must be directed.

Policy Statement

The Oregon Board of Tax Practitioners will not tolerate discrimination or harassment based on age, color, marital status, mental or physical disability, national origin, race, religion, sex, sexual orientation, or any reason prohibited by state or federal statute. Nor shall the Board do business with any vendor/provider for the State of Oregon who discriminates or harasses in the above-described manner. All personnel actions of the Oregon State Board of Tax Practitioners, and all licensing actions and disciplinary actions concerning licensees, shall be administered according to this policy.

The Board adheres to established nondiscrimination and affirmative action precepts when screening, selecting and appointing Board members.

The Board of Tax Practitioners aggressively seeks to attract qualified applicants from diverse backgrounds including historically and currently under served communities including women, and disabled persons. It actively facilitates their retention and advancement based on merit, ability, and potential.

All staff of the Oregon State Board of Tax Practitioners shall adhere to the Affirmative Action Policy and Plan and to the spirit and letter of equal employment opportunity laws, rules, regulations and affirmative action concepts. The application of this policy is the individual responsibility of the Executive Director and shall be evaluated on his/her performance in achieving this affirmative action policy as well as in other job performance criteria. The Affirmative Action Plan is posted on the Board's website and intranet; a hard copy is placed in our reception area. The Affirmative Action Policy Statement is posted on the bulletin board where all other required posters are located. Failure to meet our Affirmative Action standards will be subject to disciplinary actions.

All employees shall be advised of the procedure for lodging a discrimination/ harassment complaint, and all employees with concerns of any kind related to affirmative action shall be encouraged to bring them to the attention of the Executive Director.

It is further the policy of the Oregon State Board of Tax Practitioners to establish and maintain this program of DEI and affirmative action to provide for a method of eliminating any effects of past or present discrimination, intended or unintended, which may be indicated by analysis of present employment patterns, practices, or policies.

Duration of Plan

This revision of the Board's DEI/Affirmative Action Plan has been in effect since March 30, 2024 and shall be evaluated annually or as needed when state or federal changes occur.

Agency Diversity and Inclusion Statement

This policy applies to all Board of Tax Practitioners employees, volunteers, proctors, constituents, and Board Members. This policy applies to all matters related to hiring, firing, transfer, promotion, benefits, compensation, and other terms and conditions of employment, as well as delivery of the Board of Tax Practitioners services.

Agency Goals for the Current Biennium

- Seek to create a (DEI/Affirmative Action) Panel which will include Board members, licensees and volunteers.
- Send out a survey to identify the current numbers that creates our licensee base and where we are lacking.
- Work to identify qualified minority and disabled candidates to pursue employment as tax professionals.
- Working on creating a new licensee program through legislature to bring in a more diverse base of candidates.
- Working to hold a Rule Making for remote rules which would allow more disabled candidates and caregivers to apply.
- Work directly with the volunteer groups in Oregon (CASH Oregon & VITA) to help bring qualified candidates across.
- Attend trainings for DEI and Affirmative Action - agency personnel, Board Members and DEI/AA Panel.
- Work toward building a diverse and culturally competent agency.
- Seeking to become an employer of choice for qualified minority and disabled candidates.
- Ensure all staff and Board Members have reviewed and understand the content and purpose of the((DEI& AA) Plan.
- The (ED) will report progress toward goals to the Board as a discussion item in general session annually.
- Work with new hires to assess the physical work environment, standard equipment, and practices for equal access.
- Identify potential barriers they might perceive and develop strategies and objectives for addressing these barriers.
- Actively engage in outreach efforts to recruit qualified persons from diverse backgrounds and underrepresented classes.

Next Biennium Goals and Action Items

- Continue to work with the (DEI/Affirmative Action) Panel to review progress and set new goals.
- Review the Survey and send out a high-level review to current licensees identifying the findings.
- Work with the Survey findings to identify areas the Board needs to be more proactive in recruiting from.
- Continue reaching out to qualified minorities and disabled candidates.
- If the new licensing program is created monitor the progress it has had bringing in a more diverse candidate base.
- Continue to work toward allowing remote rules if those are not in place by the end of the current biennium.
- Continue working with volunteer groups in Oregon (CASH Oregon & VITA) to help bring qualified candidates across.
- Work to implement DEI & Affirmative Action trainings as well as attending them.
- Continue to work towards building a diverse and culturally competent agency.
- Continue seeking to become an employer of choice for qualified minority and disabled candidates.
- Continue to ensure all staff and Board Members understand the content and purpose of the (DEI & AA) plan.
- Continue to provide an annual progress report on our goals in regard to our (DEI & AA) Plan.
- Continue working with new hires assessing the work environment, standard equipment, and practices for equal access.
- Continue engaging in outreach to recruit qualified persons from diverse backgrounds and underrepresented classes.

Key Partners

The Board is working with both of its associations as well as the Board members as well as reaching out to our licensees to create a DEI/Affirmative Action Plan panel. The Board is also working with the volunteer groups in Oregon that work on tax returns (CASH Oregon & VITA) and I am attending their recruitment events to let them know the opportunities that are available to them. We are also working closely with the DEI and Affirmative Action teams as well as other Executive Directors.

Training, Education and Development Plan.

Employees

New Oregon Board of Tax Practitioners employees are required to read and discuss the agency DEI and Affirmative Action Policy, ask questions and clearly understand the policies. They will receive trainings on complaint procedures and on the practical application of the policies in the workplace. The Oregon Board of Tax Practitioners has a policy manual that clearly identifies its Affirmative Action Policy.

All recruitment announcements and advertisements for the Oregon Board of Tax Practitioners contain the statement, “The Oregon Board of Tax Practitioners is an Equal Opportunity, Affirmative Action employer. Minorities, women and persons with disabilities are encouraged to apply.”

Given the small size of the Board, all staff receives cross training in critical job duties. Staff is encouraged to take work related training classes. Since advancement opportunities within the Board are rare staff is encouraged to seek promotional opportunities outside the agency.

Staff receives quarterly Employee Performance Evaluations.

Volunteers

Every Oregon Board of Tax Practitioner volunteer receives the DEI/Affirmative Action Policy and training on complaint procedures each year. Volunteers work closely with staff and learn about workplace expectations, agencies goals and mission, and forms of appropriate conduct expected while interacting with licensees and consumers.

Contract/Vendors

The Oregon Board of Tax Practitioners uses contract service providers to administer exams through a company named PSI Exams. PSI can provide our exams throughout Oregon and the United States as well. The service providers are accountable through the Department of Higher Education’s DEI/Affirmative Action Plan. The Oregon Board of Tax Practitioners uses vendors for supplies and services. The Board does not currently provide DEI/Affirmative Action training to vendors who do not directly interact with the public.

Roles For Implementation

Executive Director

Foster to employees the importance of a diverse, discrimination and harassment free workplace. Participate in cultural diversity trainings, orientations, and be an example of cultural sensitivity. Annually evaluate the DEI and affirmative action and work environment progress. Maintain all records of the agency's affirmative action plan and make them available to all employees and Board Members.

Staff

Will also work to foster the importance of diversity and nondiscrimination with our clients. Participate in cultural diversity trainings, orientations, and be an example of cultural sensitivity. Give input for the annual review of the Board's progress on their DEI/Affirmative Action Plan.

Board Members

Review the DEI and Affirmative Action Plan annually and support the efforts and goals of the Board.

Steps Required To Complete Development Of This Plan

- Work to create a DEI/Affirmative Action Committee consisting of Board Members, Licensees and Volunteers.
- Send out Practitioners Survey as soon as tax season is completed to ensure a larger pool of responses. Use this to create a baseline and understand our current demographics.
- Continue to send out annual surveys to monitor any progress in reaching other groups.
- Gain assistance from other similar Boards/entities in getting the word out to varying groups (for example: Workforce Oregon and Colleges.) relying that becoming a tax practitioner is a career option for everyone.
- Continue working on legislation to create a new pathway for licensure that would allow for a more diverse base starting at a more entry learning level akin to an apprenticeship program.
- Work on holding a Rule hearing to include rules that encompass a work from home environment to hopefully include more minority, disabled and care providers in the industry.
- Attend DEI and Affirmative Action trainings as well as begin to create internal trainings for staff, Board Members, Volunteers, 80-hour course providers and Key partners.
- Work to gather data in areas throughout Oregon to find out if the knowledge regarding tax returns and becoming a tax professional is reaching everyone and what languages would be beneficial to add to reach more people.
- From this data work on our exams to and our courses to be able to provide both of these in more languages. The Board has already implemented the Preparers exam in Spanish.

Barriers/Challenges Impacting Development Of This Plan

- The main barrier the Board has is that we are a Board of two FTE's without a spare budget to work with to implement many of the changes the Board would like.
- Implementation of new languages may cost quite a bit and the Board may not be able to afford the changes needed.
- The Board would like to gather more data and spread the word regarding tax practitioners being a good job pathway but with limited staff, resources and money this becomes more challenging.

Key Strategies And Focus Areas

The key strategies and focus for Board of Tax Practitioners are to address how we can become more available and known to the community. To inform the public that filing their taxes is important as well as making the public aware that the Board's main priority is to assist those who have had trouble with a tax professional. Getting the word out that becoming a tax professional is a job path for everyone. The Board of Tax looks to be as inclusive as possible by allowing more remote supervision, an apprenticeship program going forward and working closely with Oregon's volunteer groups creating flow through. As well as educating all staff, Board Members, educators and key partners on the Board's goals surrounding DEI and Affirmative Action.

Timelines

The majority of this will be an ongoing daily, weekly, monthly and yearly review and action plan the Board does have a timeline for the following action items.

- The agency is currently working on outreach to gain assistance from other Boards to help get the word out to colleges and other agencies. I believe that several partnerships will have been created by the close of 2024.
- I will be working with the Board on rulemaking to create a remote work-based environment for our supervision rules. The current goal is to start this work in 2025.
- Implementation of more languages in our exams and classes. This one will be a more ongoing processes depending on desirability, what languages and how much money it would take for implementation.
- We will continue to gather data annually by sending out an annual survey. This will allow us to track data and progress and this will begin at the end of this year 2024 and continue annually.

AGENCY SUMMARY

State-Owned Buildings and Infrastructure

The Board of Tax Practitioners is not in a State-Owned Building. The Board is currently Sub-leasing from the Oregon Board of Accountancy located at 200 Hawthorne Ave. Suite D450, Salem, OR 97301.

The current replacement value for the Boards equipment in the Hawthorn location as well as in the home offices are around \$10,000 total. This includes laptops, docking stations, monitors, scanners, printers, label makers, desks and chairs.

AGENCY SUMMARY

IT Strategic Plan

The Board of Tax Practitioners has no separate IT Strategic Plan due to the small size of the agency and associated minor nature of its potential IT projects. Board staff are always looking into new technology options that could benefit the Board and our applicants. We currently use BES Technologies for our database and are beginning to explore other resources. The Board has added a YouTube Channel last year and posts all of its public board meetings there. Our goal is to create the most streamlined and effective process possible for candidates to gain information, apply for exams, apply for licensure and renew their licenses

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 more transactions over the Internet within the next biennium.

IT Project Prioritization Matrix

The Board of Tax Practitioners has no IT investments of \$1,000,000 or greater.

Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2025-27 Biennium**

**Agency Request 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>
2023-25 Leg Adopted Budget	2	2.00	1,123,356	-	-	1,123,356	-	-	-
2023-25 Emergency Boards	-	-	39,564	-	-	39,564	-	-	-
2023-25 Leg Approved Budget	2	2.00	1,162,920	-	-	1,162,920	-	-	-
2025-27 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	41,955	-	-	41,955	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2025-27 Base Budget	2	2.00	1,204,875	-	-	1,204,875	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	2,510	-	-	2,510	-	-	-
Subtotal	-	-	2,510	-	-	2,510	-	-	-
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)	-	-	39,594	-	-	39,594	-	-	-
State Gov't & Services Charges Increase/(Decrease)			13,733	-	-	13,733	-	-	-
Subtotal	-	-	53,327	-	-	53,327	-	-	-

Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2025-27 Biennium**

**Agency Request 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: 2025-27 Current Service Level	2	2.00	1,260,712	-	-	1,260,712	-	-	-

Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2025-27 Biennium**

**Agency Request Budget
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Subtotal: 2025-27 Current Service Level	2	2.00	1,260,712	-	-	1,260,712	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2025-27 Current Service Level	2	2.00	1,260,712	-	-	1,260,712	-	-	-
Policy Packages									
081 - May 2024 Emergency Board	-	-	-	-	-	-	-	-	-
100 - Certified Tax Assistant (CTA)	-	-	-	-	-	-	-	-	-
101 - Rent	-	-	7,595	-	-	7,595	-	-	-
102 - PSI/Exam Administration	-	-	80,210	-	-	80,210	-	-	-
Subtotal Policy Packages	-	-	87,805	-	-	87,805	-	-	-
Total 2025-27 Agency Request Budget	2	2.00	1,348,517	-	-	1,348,517	-	-	-
Percentage Change From 2023-25 Leg Approved Budget	-	-	15.96%	-	-	15.96%	-	-	-
Percentage Change From 2025-27 Current Service Level	-	-	6.96%	-	-	6.96%	-	-	-

Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2025-27 Biennium**

**Agency Request Budget
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2023-25 Emergency Boards	-	-	39,564	-	-	39,564	-	-	-
2023-25 Leg Approved Budget	2	2.00	1,162,920	-	-	1,162,920	-	-	-
2025-27 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	41,955	-	-	41,955	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2025-27 Base Budget	2	2.00	1,204,875	-	-	1,204,875	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	2,510	-	-	2,510	-	-	-
Subtotal	-	-	2,510	-	-	2,510	-	-	-
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)	-	-	39,594	-	-	39,594	-	-	-
State Gov't & Services Charges Increase/(Decrease)			13,733	-	-	13,733	-	-	-
Subtotal	-	-	53,327	-	-	53,327	-	-	-

Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2025-27 Biennium**

**Agency Request 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: 2025-27 Current Service Level	2	2.00	1,260,712	-	-	1,260,712	-	-	-

Summary of 2025-27 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2025-27 Biennium**

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Subtotal: 2025-27 Current Service Level	2	2.00	1,260,712	-	-	1,260,712	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2025-27 Current Service Level	2	2.00	1,260,712	-	-	1,260,712	-	-	-
Policy Packages									
081 - May 2024 Emergency Board	-	-	-	-	-	-	-	-	-
100 - Certified Tax Assistant (CTA)	-	-	-	-	-	-	-	-	-
101 - Rent	-	-	7,595	-	-	7,595	-	-	-
102 - PSI/Exam Administration	-	-	80,210	-	-	80,210	-	-	-
Subtotal Policy Packages	-	-	87,805	-	-	87,805	-	-	-
Total 2025-27 Agency Request Budget	2	2.00	1,348,517	-	-	1,348,517	-	-	-
Percentage Change From 2023-25 Leg Approved Budget	-	-	15.96%	-	-	15.96%	-	-	-
Percentage Change From 2025-27 Current Service Level	-	-	6.96%	-	-	6.96%	-	-	-

Program Prioritization for 2025-27

Agency Name: State Board of Tax Practitioners																			
2025-27 Biennium														Agency Number: 119000					
<i>Program 1</i>																			
Program/Division Priorities for 2017-19 Biennium																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program- Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	
Agcy	Prgm/ Div																		
1		OBTP	AGENCY	Agency Operations	1	3		\$ 1,348,517				\$ 1,348,517	1	2.00	N	Y	S	ORS 673.605 to 673.740 and ORS 673.990	
												\$ -							
												\$ -							
												\$ -							
												\$ -							
								\$ 1,348,517				\$ 1,348,517	3	2.00					

7. Primary Purpose Program/Activity Exists

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

19. Legal Requirement Code

- C Constitutional
- D Debt Service
- FM Federal - Mandatory
- FO Federal - Optional (once you choose to participate, certain requirements apply)
- S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

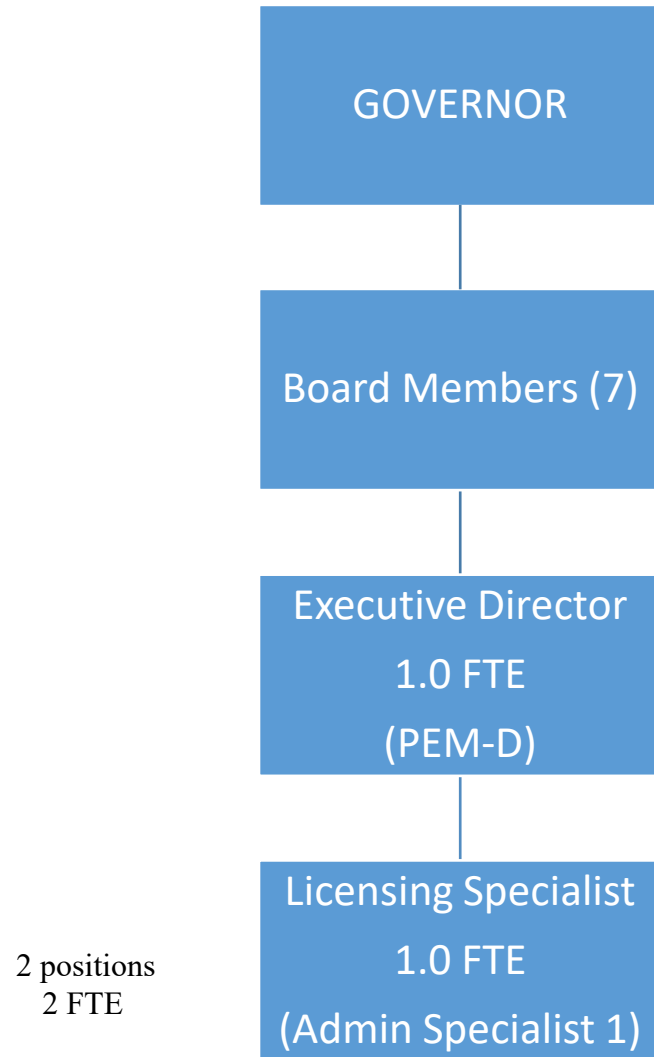
The Board of Tax Practitioners is required by Chapter 673, Oregon Revised Statutes, to ensure all tax preparers and tax preparation businesses in the state are properly trained and licensed, or are exempt from licensure. The licensing and registration process is the foundation on which all other agency processes are built. Next in importance is the examination and education process. All licensees are required to pass a state-administered exam with a score of 75% or higher to obtain a license. They are also required to complete 30 hours of continuing education each year. The compliance process verifies that licensees are current with all licensing, exam and education requirements. The compliance process also investigates consumer complaints against practitioners and works with the Board to impose fines and civil penalties against practitioners when and where appropriate. The administration process includes the day-to-day supervision of Board operations and staff. It is also responsible for all other functions, including budget, legislative affairs, public affairs, procurement, human resources, etc.

10% Reduction Options (ORS 291.216)

Activity or Program <small>(WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)</small>	Describe Reduction <small>(DESCRIBE THE EFFECTS OF THIS REDUCTION. IDENTIFY REVENUE SOURCE FOR OF, FF. INCLUDE POSITIONS AND FTE FOR 2023-25 AND 2025-27)</small>	Amount and Fund Type									Rank and Justification <small>(RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)</small>
		GF	LF	OF	NL-OF	FF	NL-FF	Total Funds	Pos.	FTE	
1. Instate Travel	Aligns line item with increased reliance on cheaper, technology-based meeting options.			\$10,000				\$ 10,000			Easiest reduction to take with minimal impact to current services
2. Office Expenses	Keeps in place a portion of the significant one-time reductions taken in 2021-23.			\$10,000				\$ 10,000	-	-	Agency has demonstrated an ability to deliver services with less office expenses and can continue that approach on a recurring basis.
3. Telecomm.	Keeps in place on a permanent basis a history of lower than budget expenditures in this line item.			\$10,000				\$ 10,000	-	-	This reduction is still likely to not impact ability to deliver services at the current level.
4. Data Processing	Captures lower than budget historic expenditures in this line item.			\$25,000				\$ 25,000	-	-	Lower priority assigned as resources in this line item may be necessary for future technology investments.
5. Other S & S	Captures lower than budget historic expenditures in this line item.			\$71,071				\$ 71,071	-	-	Lowest priority assigned as resources in this line item may be critical to be able to afford necessary future technology investments within existing expenditure authorization.
6.								\$ -	-	-	
7.								\$ -	-	-	
8.								\$ -	-	-	
9.								\$ -	-	-	
10.								\$ -	-	-	

AGENCY SUMMARY

Board of Tax Practitioners Organization Chart 2023-2025 Budget 2025-2027 Agency Request Budget



REVENUES

REVENUES

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 2024, the Board has approximately 1,700 actively Licensed Tax Consultants and over 1,400 actively Licensed Tax Preparers. Approximately 1,000 Tax Businesses/Branches are registered. The Board administered over 1,000 examinations from October 1, 2023 thru June 30, 2024.

The projections are based on the assumption that the number of tax consultant licenses issued will either remain the same or slightly decrease. 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 licensing fees by approximately 20% beginning in the fall of 2022. This was the first fee increase since 2017. The fee increases included the fees for licenses, business registrations and late fees. The increased revenues were used to cover the agency's Department of Administrative Services assessments, Department of Justice assessments, and inflation.

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 only had implied authority from the legislature to adopt rules. This concept clarified the Board's authority.

The Board will continue with this program of mentoring Licensed Tax Preparers to become Licensed Tax Consultants. The hope is that 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. In 2015 the Board of Directors reduced the preparer exam by 20% by removing overly advanced questions from the exam. This allows the exam to be administered in four hours. A new initiative for the Board moving forward is their Certified Tax Aide (CTA) program, reflected in a policy option package in this budget proposal and connected to proposed agency request legislation for the 2025 Oregon Legislative Session. The proposed program is similar to an apprenticeship, and will require 40 hours of education up front. The apprentice will then be able to become licensed to help with data intake, entry and review. This program is aimed at two objectives. The first is to address workforce shortage issues in tax preparer offices. A more longer-term objective is that this new license type will also increase the number of licensees under regulation by OBTP, which would help counter-act our regulated profession's aging demographics and act as a longer-term stabilizing force for the Board's budget.

In the 2025-27 biennium the Board will rely on license fees, exam fees, proctor fees and fines and penalties to fully fund its programs.

107BF02

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

**Tax Practitioners, State Board of
2025-27 Biennium**

Agency Number: 11900

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

<i>Source</i>	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Leg Approved Budget	2025-27 Agency Request Budget	2025-27 Governor's Budget	2025-27 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	1,151,325	1,012,668	1,012,668	1,282,932	-	-
Fines and Forfeitures	157,823	60,000	60,000	60,000	-	-
Interest Income	-	3,000	3,000	-	-	-
Other Revenues	910	-	-	-	-	-
Total Other Funds	\$1,310,058	\$1,075,668	\$1,075,668	\$1,342,932	-	-

____ Agency Request
2025-27 Biennium

____ Governor's Budget
Page _____

____ Legislatively Adopted
Detail of LF, OF, and FF Revenues - BPR012

using for - 107BF08

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

Source	Fund	ORBITS Revenue Acct	2021-2023 Actual	2023-25 Legislatively Adopted	2023-25 Estimated	2025-27		
						Agency Request	Governor's	Legislatively Adopted
Other Funds			\$1,151,325	\$1,012,668	\$1,392,045	\$1,248,432		

_____ Agency Request

_____ Governor's Budget

_____ Legislatively Adopted

Budget Page _____

107BF07

FEE CHANGE DETAIL REPORT

Fee Title/Description	ORS/OAR	Who Pays Fee	Increase, Establish, or Decrease	Date of Last Change	Amount of Last Change	Effective Date of Requested Change	Current Fee	Proposed Fee	Amount of Proposed Fee Change	Number of 2023-25 Transactions with New Fee	Estimated Impact on 2023-25 Revenue	Total 2023-25 Revenue	Projected 2025-27 Transactions with New Fee	Impact on 2025-27 Revenue	Total 2025-27 Revenue	Legislative Concept Number	Policy Package Number
Certified Tax Aide (CTA)		Applicant	Establish	N/A	N/A	Fall 2026	\$0	\$75 Annually	-		-	N/A	460	\$34,500.00	\$34,500.00	119000-001	
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This form and accompanying cover letter must be completed and submitted for three separate purposes:

- 1) Submitted to DAS with the Fee Approval Form (107bf21) when requesting DAS approval to change a fee administratively (Legislative Concept/Policy Package columns not relevant).
- 2) Submitted to DAS with a Legislative Concept, if that concept would increase a fee or assessment (2023-25 columns not relevant).
- 3) Submitted electronically to CFO analyst, at same time as Agency Request Budget, if budget includes a fee establishment, increase, or decrease (2023-25 columns not relevant).

A cover letter is required to provide an overview of and context for the impact of the fee change or establishment.

See instructions on following page for more information.

Note: Shaded fields are reported on the Detail of Fee, License, or Assessment Revenue Increase form in the budget binder (107bf08).



Oregon

Tina Kotek, Governor

Board of Tax Practitioners

3218 Pringle Road SE #250

Salem, OR 97302-6308

(503) 378-4034

FAX (503) 585-5797

E-Mail: tax.bd@tax.oregon.gov

Web Site: www.oregon.gov/OBTP

Certified Tax Aide (CTA) - LC
For the Oregon Board of Tax Practitioners Laura
Kardokus - Executive Director
971-701-1139 / laura.kardokus@tax.oregon.gov
Fee Change Detail Report

The Agencies Mission is To Protect Oregon consumers by ensuring that Oregon tax practitioners are competent and ethical in their professional activities. The board has seen a significant decline in licensees over the past several years and with less licensees working the current work force is under strain. The vision for the Certified Tax Aide (CTA) program is to bring in a new lower-level license/certificate holder that instead of needing to take and complete an 80-hour course, a final and then passing the boards exam will complete a 40-hour course and final given by their instructor allowing them to be certified to work in a tax office. These certificate holders would all be supervised by a licensed supervisor which could be either a Licensed Tax Consultant (LTC), Certified Public Accountant (CPA), Public Accountant (PA) or a Licensed Tax Attorney. This certification would allow these applicants to work the front desk, greet customers, take in documents for the returns, set up appointments, sit in with a supervisor on client interviews and enter entry level data. The big change is that this certification would allow basic data entry which is currently disallowed by board laws and rules unless you are licensed. By allowing these certificate holders the ability to enter basic data from tax forms into their tax return it would alleviate some of the workload on current licensees while allowing these applicants hands on training inside of a tax office under licensed supervision. The boards' goal is certificate holders would eventually move forward to become licensed as a Preparer and eventually a Consultant but this certification would allow more room for entrance into this program. The board is proposing that the certification cost would be \$75 annually to renew and hopes to begin this program in Fall of 2026. When calculating this program, the board used 25% of its current Consultant licensee numbers which calculates to 760 certificates. This number was chosen to be on the modest side since there is no way of predicting this programs success. The board will allow all LTC, CPA, PA and Licensed Tax Attorneys to hire CTAs but the board based its numbers for this proposal only on it's current LTC numbers since we do not know how many of the other licensee types will hire or use CTAs. Using this percentage projects a revenue of \$34,500 for the 25-27 biennium.

Please let me know if you have any questions.

Sincerely,

Laura Kardokus
Executive Director
Oregon Board of Tax Practitioners
550 Airport Rd. SE, Suite A
Salem, OR 97301
Cell: (971) 701-1139

Certified Tax Aide (CTA) - LC
For the Oregon Board of Tax Practitioners Laura
Kardokus - Executive Director
971-701-1139 / laura.kardokus@tax.oregon.gov
Fiscal Impact Form

Section 1: Bill Description

This bill is to propose a new certification type for the Oregon Board of Tax Practitioners. This certification creates a new lower level entrance to work inside a tax office while learning before taking the exams to become licensed. This program is similar to an apprenticeship program. In order to become certified the applicant will take half of the current 80-hour course required for licensure and then take a final exam provided by the instructor but they would not be required to take the Boards exam until they were ready. These applicants would also need to have a licensed supervisor listed on their application before they would be able to be certified. Licensed Supervisors can be either Licensed Tax Consultants (LTC), Certified Public Accountants (CPA), Public Accountants (PA), or Licensed Tax Attorneys. These certificate holders would be able to enter data into a tax return which is currently not allowed by Oregon Statutes. This will allow applicants to start working and learning at a lower level with less fiscal impact.

Section 2: Program Background

The Oregon Board of Tax Practitioners is a single program agency and the hope is that this new certification will help with the board's funding which has been slowly declining over the past few years with the exception of a bump this year which the board believes is due to outreach for out of state practitioners working on Oregon returns.

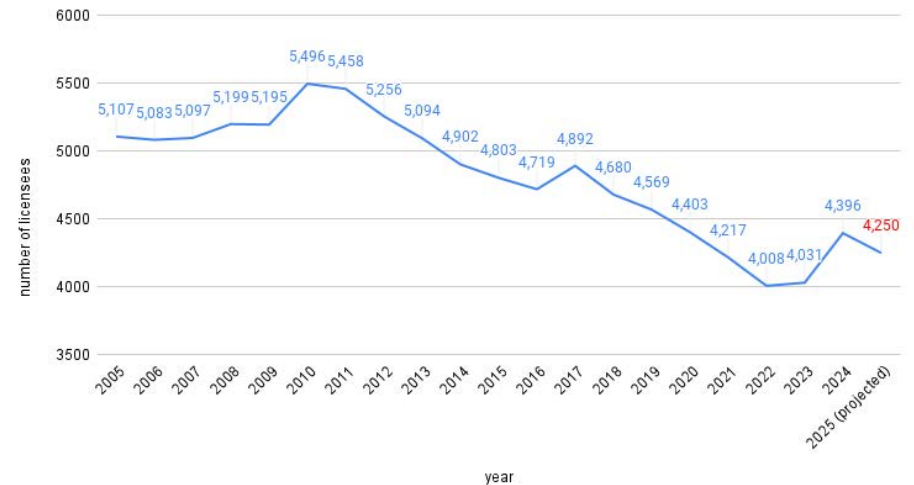
Section 3: Agency Written Analysis

The Board of Tax Practitioners believes they will see a minimum Fiscal Impact if any. We believe this LC would not require any additional resources initially but the hope is this would bring in more revenue to the board after it is in place. The board is looking at a \$75 fee per Certificate that must be renewed annually. The board is looking at a likely implementation date of Fall 2026. The Board anticipates that the administration of this additional certification can be absorbed within existing resources and are looking at a Revenue increase of \$34,500. This number was approximated by using 25% of the board's current Licensed Tax Consultants at \$75.

PROGRAM UNITS

PROGRAM UNITS

Program Unit Organization Charts



Program Unit Executive Summary

The State Board of Tax Practitioners is funded entirely by Other Funds derived from the issuance of licenses and business registrations, examination fees, fines and penalties. There are several programs within the Board and all expenses are budgeted as a single program.

The Board employs 2 FTEs to accomplish its mission. Staff include a full-time Licensing Specialist/Administrative Specialist and a full-time Executive Director. The Board is an independent body consisting of seven members who are appointed by the Governor. These members serve a three-year term. Six of the seven members must be Licensed Tax Consultants with at least five years' experience in tax preparation. The seventh member comes from the general public. Board members are citizen volunteers who help set policies for the agency and licensing requirements for the profession. The Board also takes final action on contested cases within the Board's jurisdiction. Decisions are made by majority vote.

The Board places a high priority on soliciting citizen involvement given the impact its decisions have on Oregonians and the profession. The Board conducts at least five regular public meetings a year. Prior to action by the Board, the Board receives input from professional staff, regulated individuals and businesses, consumers and legal counsel.

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

PROGRAM UNITS

The purpose of this program is to review candidate applications for each level of licensure and determine whether candidates meet the statutory qualifications, including competency, and past compliance with federal and state laws. When all criteria are met, a license is issued permitting the individual to prepare, advise or assist in the preparation of personal income tax returns for a fee. This program is mandated by Oregon Revised Statutes 673.605 through 673.740. The Licensing Specialist is focused primarily on the issuance of these credentials. Funding for this program is derived entirely by Other Funds generated by license fees and business registrations.

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

The Tax Board licenses approximately 3,000 individuals and 1,000 businesses annually. There are two levels of licensure. The first level is a Licensed Tax Preparer. Approximately 1,100 preparer licenses are issued or renewed every year. A preparer is the lower level of license. These individuals have completed an 80-hour basic tax course and demonstrated a basic level of competency by passing an examination on federal and state tax laws prior to licensure. Licensed Tax Preparers must work under the supervision of a Licensed Tax Consultant or CPA.

The second level of licensure is a Licensed Tax Consultant. These licensees have demonstrated a higher level of knowledge in tax preparation by passing an advanced examination covering federal and state tax law, and they generally must have at least 1,100 hours of relevant work experience at the preparer level in order to qualify to take the higher level examination. There are approximately 1,500 Licensed Tax Consultants. This level of licensure indicates the practitioner is proficient in tax law to the extent that he/she may work without supervision and may operate their own tax preparation business. Licensed Tax Consultants are also authorized to supervise Licensed Tax Preparers.

The third function of the Credential Issuance program is Business Registry. Businesses and Branches offering personal income tax preparation services must register with the Board. There are approximately 1,000 registered businesses and branches. Each business and branch must designate a Licensed Tax Consultant to oversee tax preparation activities and supervise tax preparation staff.

Examination and Education

The purpose of this program is to ensure competency across the population that prepares individual income tax returns for a fee. This program affords the consumer a high level of trust in a Board licensee's ability to accurately prepare their personal tax returns. The Board administers roughly 875 credentialing examinations each biennium.

The Board's stringent continuing education requirement works to ensure that all licensees maintain current understanding and awareness of current tax laws and practices. As a condition of renewal, each licensee must attest to at least 30 hours of acceptable continuing education each year. Continuing education is audited by the Board for compliance.

This program also approves organizations seeking to offer an 80-hour tax course, passage of which is required prior to licensure as a Tax Preparer, to ensure the course meets all Board standards and requirements.

Funding for this program 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 central to maintaining high quality service provided by their practitioner.

State examinations ensure that Licensed Tax Preparers have the basic knowledge sufficient to prepare individual tax returns under supervision. Licensed Tax Consultant examinations demonstrate that a licensee has advanced understanding of the theories and principles of taxation, skill making accurate computations, ability to independently operate a tax practice, and knowledge to supervise the work of Licensed Tax Preparers.

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PROGRAM UNITS

Consumer Protection and Enforcement

Consumer Protection is a central focus of the Board. Both of the members of the Boards staff assist in consumer protection activities by discussing, and if possible, resolving initial complaints or concerns with consumers. The Executive Director oversees the compliance process and investigates and responds to complaints and issues regarding tax preparation activities as required. The Board strives to resolve consumer complaints as quickly as possible and is often able to close a case within 30 days of the original complaint. Since the Board does not have a backlog of compliance cases, each new complaint is acted upon immediately.

The customers of this program are the citizens of Oregon who receive assistance with and resolution of their complaints. The state of Oregon as a whole also benefits from this program as tax filings are more accurate and instances of tax fraud are deterred and addressed.

The Board works cooperatively with several other agencies to protect consumers:

Oregon Department of Revenue. Senate Bill 690, passed by the 2009 Legislature, allows the Board to receive full copies of tax returns from the Department of Revenue (DOR) based on a Memorandum of Understanding (MOU). When DOR identifies suspicious returns allegedly prepared by an unlicensed person, the information is referred to the Tax Board. This relationship has been very helpful in the Board's investigations. Similarly, the Board supports the DOR on possible cases for audit consideration.

Internal Revenue Service. The Board works closely with the IRS Return Preparer Office to identify and share best practices. The Board also collaborates with the IRS Criminal Investigation Division when it appears an individual or business may involve in preparing fraudulent returns or theft of taxpayer refunds. 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".

Oregon Department of Justice (DOJ). The DOJ plays an indispensable role in our consumer protection activities. The Department's attorneys and staff review complex investigations and final orders, ensure the Board adheres to public meeting laws and rulemaking procedures, and assists with negotiating fines and penalties on large cases.

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.

PROGRAM UNITS

a. Long Term Focus Areas

The board will continue to monitor the licensing numbers and the decline of our licensee base. Our primary area of focus is our licensee base and our secondary would be the exams we provide to become licensed.

b. Primary Program Contact

Laura Kardokus, Executive Director (971) 701-1139 or laura.kardokus@tax.oregon.gov

c. Graphical Representation

Please see graphs on page 37 Program Unit Organization Charts.

d. Program Overview

The Board oversees licensees who work on Personal tax returns for a fee. The program is important because the board has oversight of licensees in the case of an error being made on the return that negatively effects the tax payer. This program is also important for security of personal and confidential information.

e. Program Funding Request

The Board is looking to maintain its current level of service and submitted approval for \$1,213,489. Out of that \$1,091,888 was approved. The Board will continue to achieve the same performance it has in prior years. The estimated costs for the 25-27 biennium are \$1,100,000.

f. Program Description

The clients the Board serves are our licensees, examinees and the public. Our Licensees and Examinees receive services annually. Our public receives services whenever they need assistance in a complaint with one of our licensees. The board deals with 20+ complaints annually. The purpose of the program is to have oversight over those preparing personal tax returns for a fee. The program is delivered by annual renewals of our licensees who need to take 30 hours of continuing education before renewal. Annual renewals and setting up exams are key. The major cost drivers affecting this program are stopping the long-term declining numbers in our licensee base and the continual increase in cost of maintaining existing services.

g. Program Justification and Link to Long Term Outcomes

The Board maintains to uphold best practices and has long term goals of creating a stable licensee base in this career path by hoping to pass legislation in the 25 session for a new licensee base as well as working with our interested and invested parties and other associations like Cash Oregon and VITA. This will include working with high schools and colleges to let them know about this career path.

h. Program Performance

The number of licensees that the board currently serves is around 3,000. The quality and timeliness of the services provided from the board have remained consistent over time with an average rating of 95% satisfaction or higher in both categories. The cost for services have remained consistent over the past 9 years but the fees did increase in the 21-23 biennium.

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PROGRAM UNITS

i. Enabling Legislation/Program Authorization

This program is mandated by Oregon law, and the boards authority rests within Oregon Revised Statutes, Chapter 673.725 State Board of Tax Practitioners; term; qualification and 673.730 Powers of board; rules. The Board also has the authority to prescribe and collect fees; exercise general supervision over tax consultant and tax preparer practices and to enforce the Board's code of conduct. In addition the Board has the authority to investigate complaints and enforce all provisions of tax practitioner statutes and rules.

j. Describe the various funding streams that support the program

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. The Board does not receive any grants, federal matching, private donations or performance bonuses.

k. Describe the 25-27 funding proposal

The current request for the 25-27 budget maintains the programs at the current service level and stays in line with the legislatively approved 23-25 budget.

Program Unit Narrative

The State Board of Tax Practitioners is budgeted as a single program. All of the Boards expenditures are paid entirely by Other Funds derived from our licenses, business registrations, examination fees, fines and penalties.

The Board employs 2 FTEs to accomplish its mission. Staff include a full-time Licensing Specialist/Administrative Specialist and a full-time Executive Director. The Board is an independent body consisting of seven members who are appointed by the Governor. These members serve a three-year term. Six of the seven members must be Licensed Tax Consultants with at least five years' experience in tax preparation. The seventh member comes from the general public. Board members are citizen volunteers who help set policies for the agency and licensing requirements for the profession. The Board also takes final action on contested cases within the Board's jurisdiction. Decisions are made by majority vote.

The Board places a high priority on soliciting citizen involvement given the impact its decisions have on Oregonians and the profession. The Board conducts at least five regular public meetings a year. Prior to action by the Board, the Board receives input from professional staff, regulated individuals and businesses, consumers and legal counsel.

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

PROGRAM UNITS

Essential and Policy Package Narrative

The Boards licensee base has been slowly declining since 2011 with a small uptick in 2017 followed by another 5 year decline through 2023. In 2023 we saw a small increase again but in 2024 the license numbers jumped significantly in the amount of 300+ licensees. The board accredits this jump in licensees due to the initiative set forth by the Board to reach all Out-Of-State Licensees working on Oregon Returns to make sure they were aware of the Boards Laws and Rules. The Board realized that a lot of larger companies had begun sending their Oregon tax returns to Out-Of-State Licensees via their portal with the notion that they did not need to be licensed.

When the Board was experiencing a decline in licensee base numbers over a ten year period it had to look for options to reduce expenditures since its budget comes primarily from licensing fees. The Board took action by reducing its operating expenses by more than 40% in the 23-25 biennium. This was accomplished by automating and streamlining the sending of licenses by moving from mailing these via regular mail to solely sending these via e-mail. By doing this the board was able to cut most mailing fees, licensing paper fees and envelope fees. The Board also reduced rented office space by becoming a 100% remote office for a little over a year and finding a less expensive sub-lease in the Board of Accountancies office. The Board also hired a new Executive Director and Licensing Specialist at a lower pay scale which helped to lower operating expenses. The Board did also raise its fees in the 21-23 biennium to help offset the decline in licenses as well as the increase in fees and assessments the Board had to absorb from both DAS, DOJ and OAH. These changes along with the increase in licensing numbers have helped the board stabilize its budget.

Looking forward the Board is also hoping to add a new licensee/certificate type in the 25-27 biennium, as described on the next page in the Policy Option Package Narrative. The hope is that this new Certificate type will bring in a new revenue stream to the Board as well as bringing in a new, younger and more diverse group of individuals into this career path as well as help our current licensees with their workload.

The Board is looking to remain a 2 FTE board through the 25-27 biennium as well as remaining budgeted as a single program. All of the expenditures are paid entirely by Other Funds derived from licenses, business registrations, examination fees, as well as income from fines and penalties. The Board will continue to closely monitor the budget for the 25-27 biennium to see if any changes or adjustments will be needed.

PROGRAM UNITS

Policy Package Narrative - New Certified Tax Aide (CTA) Program

Purpose

The Board of Tax Practitioners has seen a decline of licensing numbers over a several year period against a backdrop of a rapidly aging licensee base, coupled with licensees informing the Board of severe work force constraints due to rising demand for services. The Board does not allow data entry by unlicensed personnel by statute. Even though there is software that can enter data (potentially replacing the need for licensed help to some degree) that option is cost prohibitive for much of our licensee base. (The CPA profession is permitted to hire unlicensed personnel.) The purpose of this policy package is to address the work force shortage, promote expansion of the Board's licensee base with a younger and more diverse applicant pool.

How Achieved

The proposed solution is a program similar to an apprenticeship program (current proposed title is the Certified Tax Aide - CTA - program). CTA applicants will still be required to do education to become and remained certified but the amount of education will be half of the required amount for our current Preparer-level license. To decrease barriers to entry further, applicants will not need to pass the Board-administered exam. However, CTAs will require full time supervision from a licensed Tax Consultant. The Board believes this will elevate our licensee numbers and interest in this employment field, with a goal of the CTAs moving forward to become licensed at a higher level on a more permanent basis. Upon approval of this certification type in the 2025 Oregon Legislature, the Board will begin reviewing and finalizing the 40-Hour Course curriculum in July and August of 2025. This is the same time frame when the Board also reviews the 80-hour curriculum for Preparer-level licensure. Upon Board approval the courses will be posted on the Board's website in September or October. Upon completion of their course the CTA applicant would find a supervisor and apply for certification.

This proposal emanated from a licensee and was then vetted through a stakeholder process.

Staffing Impact

This new certification should cause no change in staffing. The Board believes the work can be absorbed by the existing AS1 1.0 FTE position in the 2025-27 and 2027-29 biennium.

Quantifying Results

The Board will track applicant numbers and demographics as well as revenue generated from the program. The program is anticipated to attract 460 applicants from October 2025 through June 30, 2027.

Revenue Source

The Board anticipates implementing a \$75 initial certification fee for CTA, and renewals on an annual basis at that same \$75 level. For the biennium an additional \$34,000 in revenue is projected should this package be approved.

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PROGRAM UNITS

Policy Package Narrative - Spending Authority for Exam Administration

Purpose

The Board of Tax Practitioners has recently seen an increase in exams beginning in October of 2022 through the September 30, 2023 testing period. This increase was in excess of 250 applicants. The numbers for this year's exams beginning on October 1, 2023 will run through September 30, 2024 and with 2 months remaining the board has already received an excess of 320 applicants to date. The Board pays the testing agency PSI according to the number of applicants. Due to the unanticipated increase in applicants the Board needs to request additional spending authority for these payments.

Note: This request is a great sign for potential future growth or at least stabilization of our licensee base.

How Achieved

The Board would allocate additional spending authority accordingly.

Staffing Impact

This will cause no change in staffing.

Quantifying Results

The Board will track applicant numbers moving forward to see if this increase is maintained or if numbers will trend back toward previous levels the Board saw from 2020 through September 30, 2022.

Revenue Source

The Board receives payment from applicants to set up their exams. If the applicant does not pass in the 60 day window provided they would need to apply again with the board for an extension. These fees will go toward paying our testing agency PSI for proctoring the exams. Increased receipt of fees does not generate expenditure authority to pay the exam administrator (PSI).

PROGRAM UNITS

Policy Package Narrative - Sub-Lease

Purpose

The Board of Tax Practitioners had moved to a 100% remote office in 2022. The reason for this move was to effect immediate cost reductions to counterbalance large expenditures from an expensive compliance case combined with a decline in the licensee base. The space the Board was originally renting was a relatively expensive space too large for agency needs after having taken reductions in staff previously for cost savings.

Given the (fortunately temporary) fiscal distress for the agency, DAS authorized the agency to become 100% remote. While appreciated and necessary, this was not a great long-term solution.

How Achieved

The Board of Accountancy offered a sublease arrangement with this Board, which was an ideal collaborative and inexpensive solution to regain a physical space footprint at a sister agency. This does necessitate asking for a re-establishment of spending authority for lease expenditures, albeit at a fraction of prior levels.

Staffing Impact

None (expect for the psychological impact of much happier staff being able to work in a physical space again and collaborate).

Quantifying Results

The public served by the Board has appreciated the ability to access the Board again in a physical space, and Board members have sincerely appreciated the welcome in the Board of Accountancy space and being able to work face to face again.

Revenue Source

The Board has sufficient fee revenue to cover the minimal expenditure related to this policy option package.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services**

**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							
Board Member Stipend	-	-	4,090	-	-	-	4,090
All Other Differential	-	-	121	-	-	-	121
Public Employees' Retire Cont	-	-	25	-	-	-	25
Pension Obligation Bond	-	-	(2,039)	-	-	-	(2,039)
Social Security Taxes	-	-	9	-	-	-	9
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Mass Transit Tax	-	-	304	-	-	-	304
Total Personal Services	-	-	\$2,510	-	-	-	\$2,510
Total Expenditures							
Total Expenditures	-	-	2,510	-	-	-	2,510
Total Expenditures	-	-	\$2,510	-	-	-	\$2,510
Ending Balance							
Ending Balance	-	-	(2,510)	-	-	-	(2,510)
Total Ending Balance	-	-	(\$2,510)	-	-	-	(\$2,510)

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	-	-	749	-	-	-	749
Out of State Travel	-	-	77	-	-	-	77
Employee Training	-	-	116	-	-	-	116
Office Expenses	-	-	1,075	-	-	-	1,075
Telecommunications	-	-	677	-	-	-	677
State Gov. Service Charges	-	-	13,733	-	-	-	13,733
Data Processing	-	-	1,882	-	-	-	1,882
Publicity and Publications	-	-	829	-	-	-	829
Professional Services	-	-	5,758	-	-	-	5,758
IT Professional Services	-	-	2,933	-	-	-	2,933
Attorney General	-	-	18,989	-	-	-	18,989
Other Services and Supplies	-	-	6,144	-	-	-	6,144
Expendable Prop 250 - 5000	-	-	365	-	-	-	365
Total Services & Supplies	-	-	\$53,327	-	-	-	\$53,327
Total Expenditures							
Total Expenditures	-	-	53,327	-	-	-	53,327
Total Expenditures	-	-	\$53,327	-	-	-	\$53,327
Ending Balance							
Ending Balance	-	-	(53,327)	-	-	-	(53,327)
Total Ending Balance	-	-	(\$53,327)	-	-	-	(\$53,327)

____ Agency Request
2025-27 Biennium

____ Governor's Budget
Page _____

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

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 100 - Certified Tax Assistant (CTA)**

**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
Revenues							
Business Lic and Fees	-	-	34,500	-	-	-	34,500
Total Revenues	-	-	\$34,500	-	-	-	\$34,500
Ending Balance							
Ending Balance	-	-	34,500	-	-	-	34,500
Total Ending Balance	-	-	\$34,500	-	-	-	\$34,500

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 101 - Rent**

**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							
Facilities Rental and Taxes	-	-	7,595	-	-	-	7,595
Total Services & Supplies	-	-	\$7,595	-	-	-	\$7,595
Total Expenditures							
Total Expenditures	-	-	7,595	-	-	-	7,595
Total Expenditures	-	-	\$7,595	-	-	-	\$7,595
Ending Balance							
Ending Balance	-	-	(7,595)	-	-	-	(7,595)
Total Ending Balance	-	-	(\$7,595)	-	-	-	(\$7,595)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Tax Practitioners, State Board of
Pkg: 102 - PSI/Exam Administration

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							
Professional Services	-	-	80,210	-	-	-	80,210
Total Services & Supplies	-	-	\$80,210	-	-	-	\$80,210
Total Expenditures							
Total Expenditures	-	-	80,210	-	-	-	80,210
Total Expenditures	-	-	\$80,210	-	-	-	\$80,210
Ending Balance							
Ending Balance	-	-	(80,210)	-	-	-	(80,210)
Total Ending Balance	-	-	(\$80,210)	-	-	-	(\$80,210)

SPECIAL REPORTS

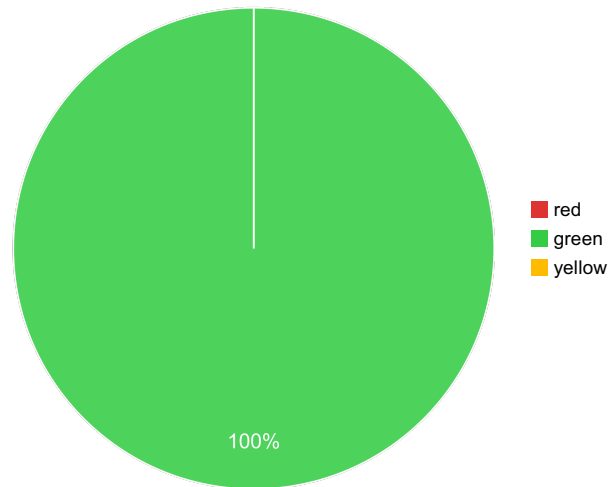
Board of Tax Practitioners

Annual Performance Progress Report

Reporting Year 2024

Published: 7/26/2024 12:13:22 PM

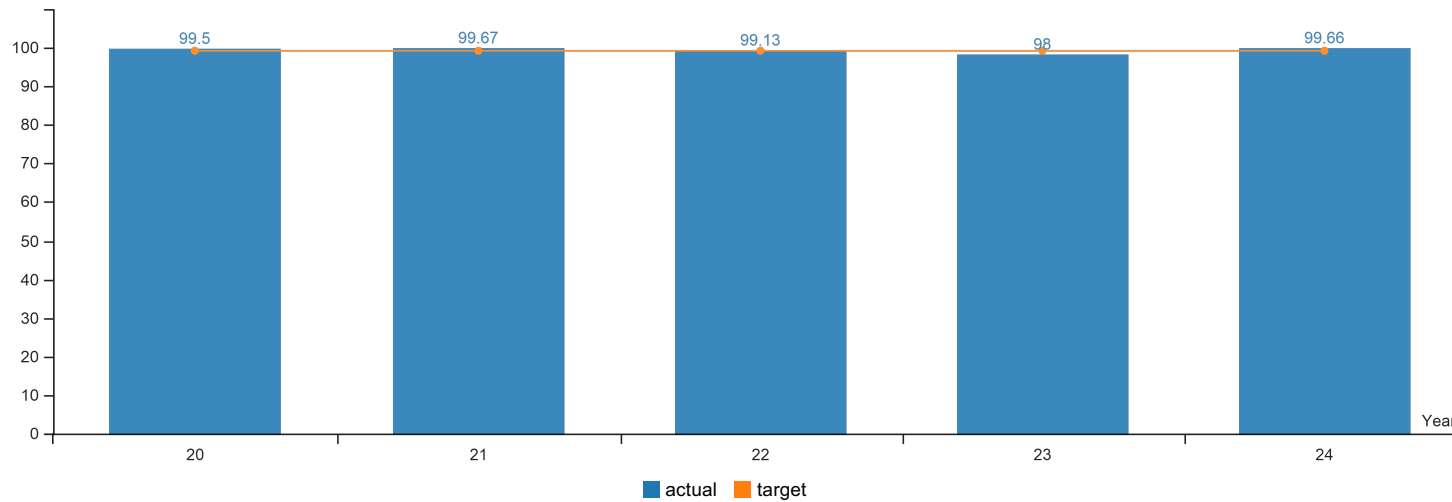
KPM #	Approved Key Performance Measures (KPMs)
1	Processing license and registration applications - Percent of license and registration applications processed within 3 days of receipt.
2	Processing exam applications - Percent of exam applications processed within 3 days of receipt
3	Continuing Education Compliance - Percent of licensees audited who are in compliance with continuing education requirements
4	Complaint response time - Percent of complaints responded to within 3 days of receipt
5	Customer satisfaction - Percent of students rating satisfaction with basic tax course instructor and course content as good or excellent
6	Licensed tax preparer exam pass rate - Percent of students who pass the licensed tax preparer exam
7	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.
8	Effective Governance - Percent of total best practices by the agency.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	100%	0%	0%

KPM #1	Processing license and registration applications - Percent of license and registration applications processed within 3 days of receipt.
	Data Collection Period: Jan 01 - Jan 01

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Processing license and registration applications					
Actual	99.50%	99.67%	99.13%	98%	99.66%
Target	99%	99%	99%	99%	99%

How Are We Doing

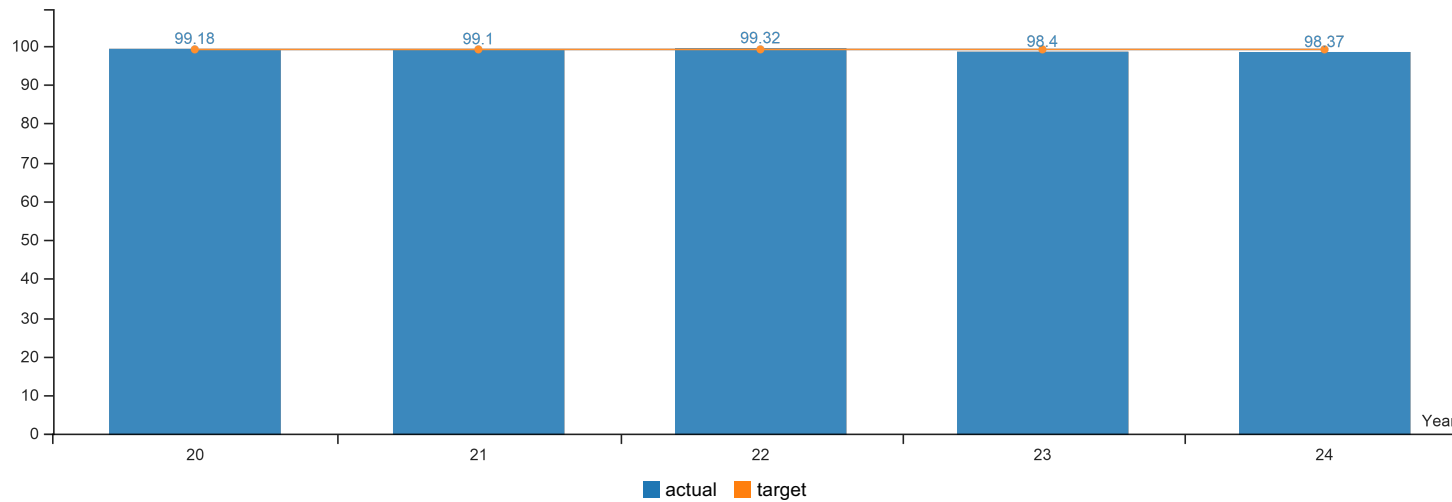
The Board processed 4,396 applications in 2023. This is 300+ more applications than the Board received last year. Yet the Board only did not process 15 of those within three days of receipt. The calculation is $(4396-15/4396) = 99.66$

Factors Affecting Results

More than 90% of applications are currently processed online and completed the same day.

KPM #2	Processing exam applications - Percent of exam applications processed within 3 days of receipt
	Data Collection Period: Jan 01 - Jan 01

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Processing exam applications					
Actual	99.18%	99.10%	99.32%	98.40%	98.37%
Target	99%	99%	99%	99%	99%

How Are We Doing

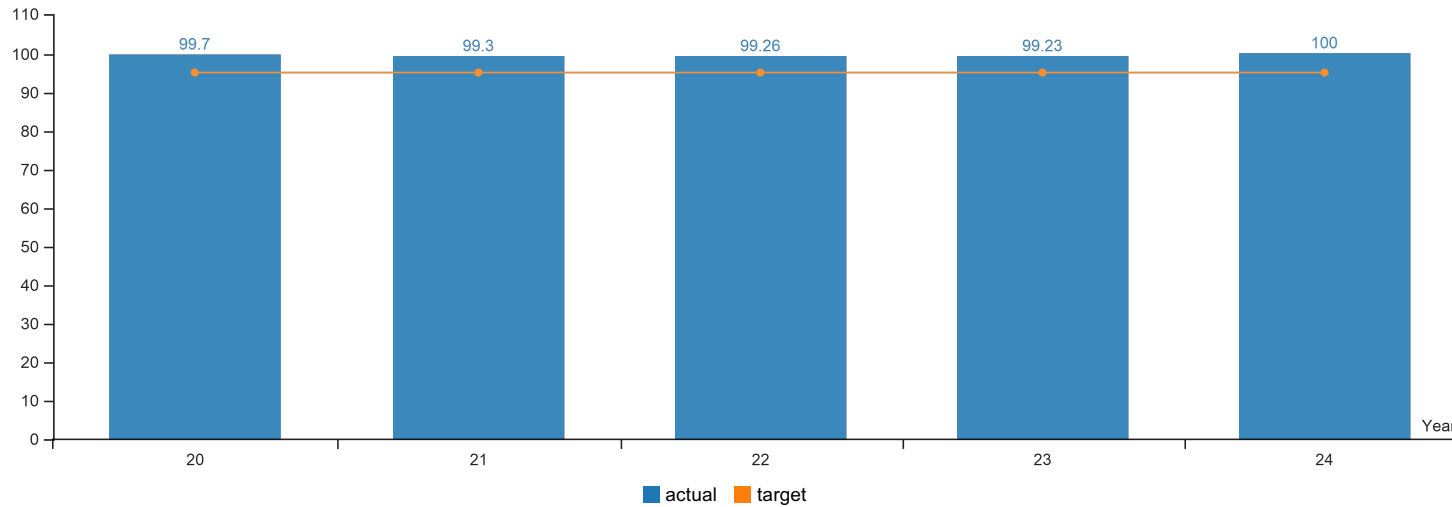
The Board processed 612 exam applications in 2023. This is 158 more applications than the Board received last year. Yet the Board only did not process 10 of those within three days of receipt. The calculation is $(612-10/612) = 98.37$

Factors Affecting Results

The Board continues to strive to meet its 3-day goal to process all applications but with the influx in both license and exam applications and being a staff of only two we have found it to be a challenge to continually maintain this goal.

KPM #3	Continuing Education Compliance - Percent of licensees audited who are in compliance with continuing education requirements
	Data Collection Period: Jan 01 - Jan 01

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Continuing Education Compliance					
Actual	99.70%	99.30%	99.26%	99.23%	100%
Target	95%	95%	95%	95%	95%

How Are We Doing

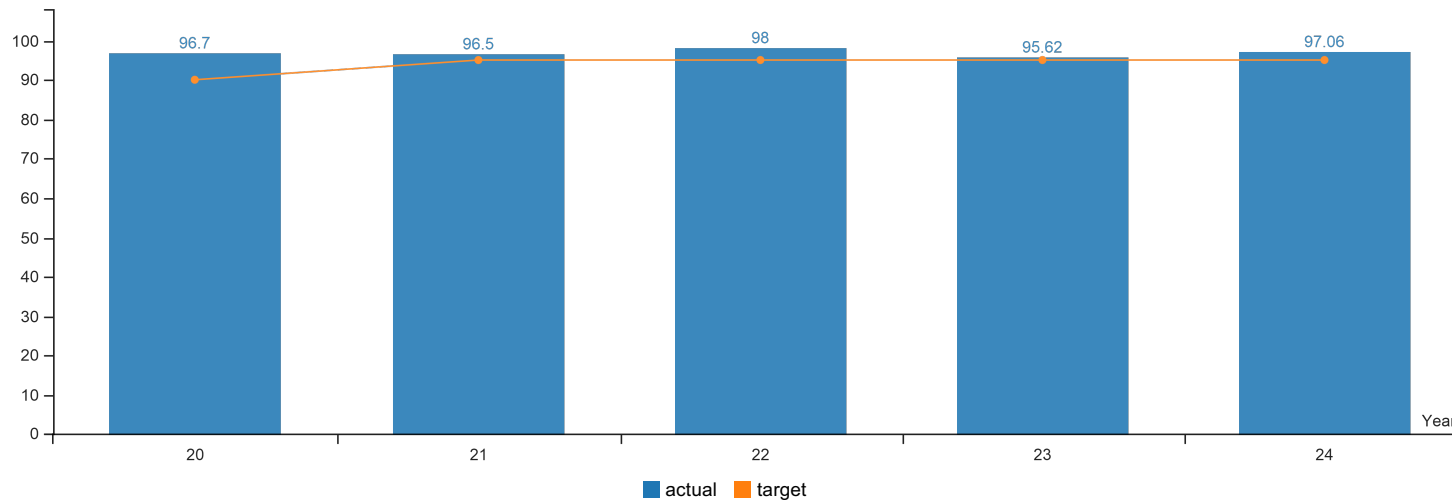
The Board audited 100 licenses in 2023 to verify compliance with continuing education requirements. All of the licenses audited completed the required continuing education for licensure. The calculation is $(100-0/100) = 100$

Factors Affecting Results

The Board did pull a smaller Audit in 2023 due to the influx in applications but our Goal moving forward is to pull more licensees for audit.

KPM #4	Complaint response time - Percent of complaints responded to within 3 days of receipt
	Data Collection Period: Jan 01 - Jan 01

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Complaint response time					
Actual	96.70%	96.50%	98%	95.62%	97.06%
Target	90%	95%	95%	95%	95%

How Are We Doing

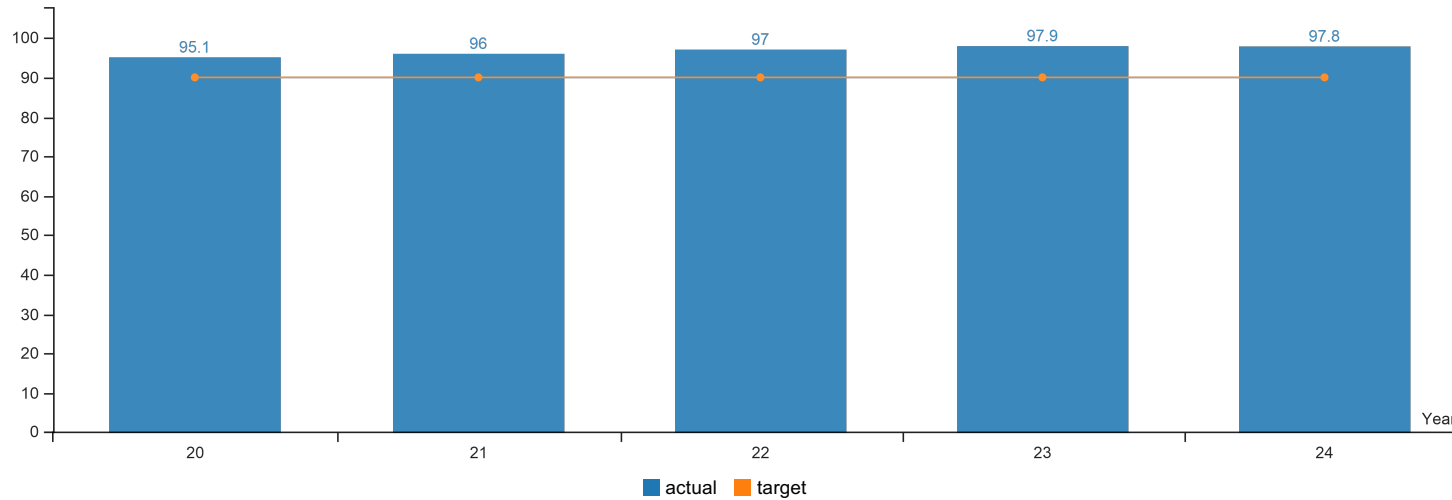
The Board received 34 complaints in 2023. Of those, only one was not responded to within three days because the complaint was forwarded from the DOJ enforcement division. The calculation is $(34-1/34) = 97.06$

Factors Affecting Results

When complaints get forwarded, they take a little longer to respond to since the receiving entity usually does not make contact with the complainant.

KPM #5	Customer satisfaction - Percent of students rating satisfaction with basic tax course instructor and course content as good or excellent
	Data Collection Period: Jan 01 - Jan 01

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
CUSTOMER SERVICE					
Actual	95.10%	96%	97%	97.90%	97.80%
Target	90%	90%	90%	90%	90%

How Are We Doing

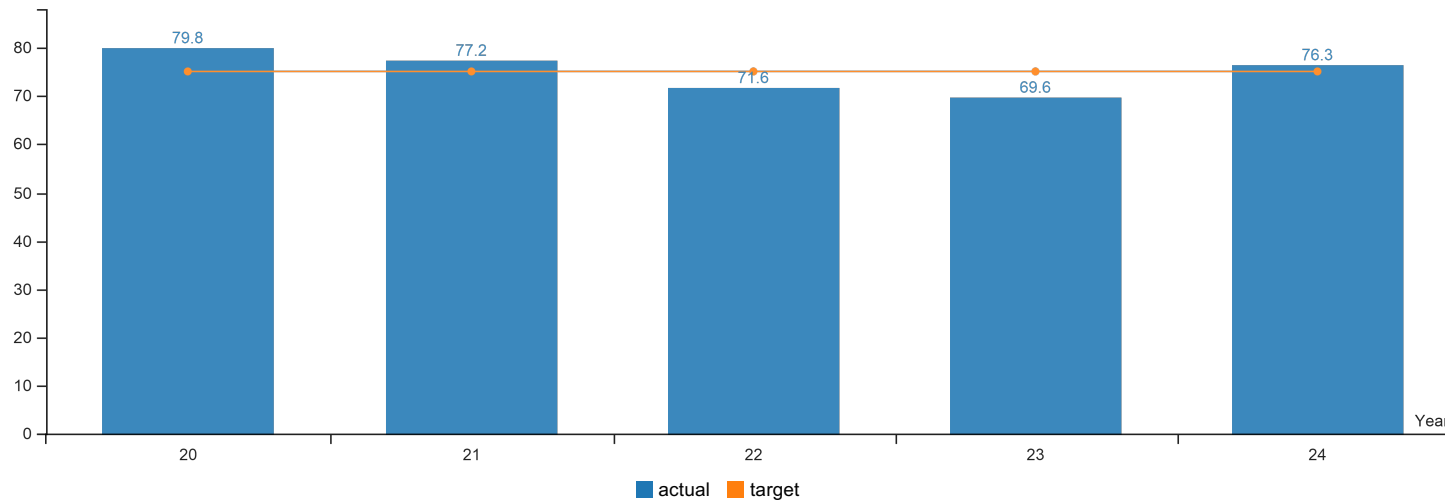
There were 312 Individuals who completed the Board-approved basic tax course in 2023. Of those, only 7 said they were dissatisfied with the course materials, availability or type. The calculation for this is $(312-10/312) = 97.80$

Factors Affecting Results

When Covid hit a lot of the 80-Hour Course providers went to an online learn at your own pace model. A lot of complaints were regarding the 80-hour course are due to the number of in-person courses lacking.

KPM #6	Licensed tax preparer exam pass rate - Percent of students who pass the licensed tax preparer exam
	Data Collection Period: Sep 01 - Aug 31

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Licensed tax preparer exam pass rate					
Actual	79.80%	77.20%	71.60%	69.60%	76.30%
Target	75%	75%	75%	75%	75%

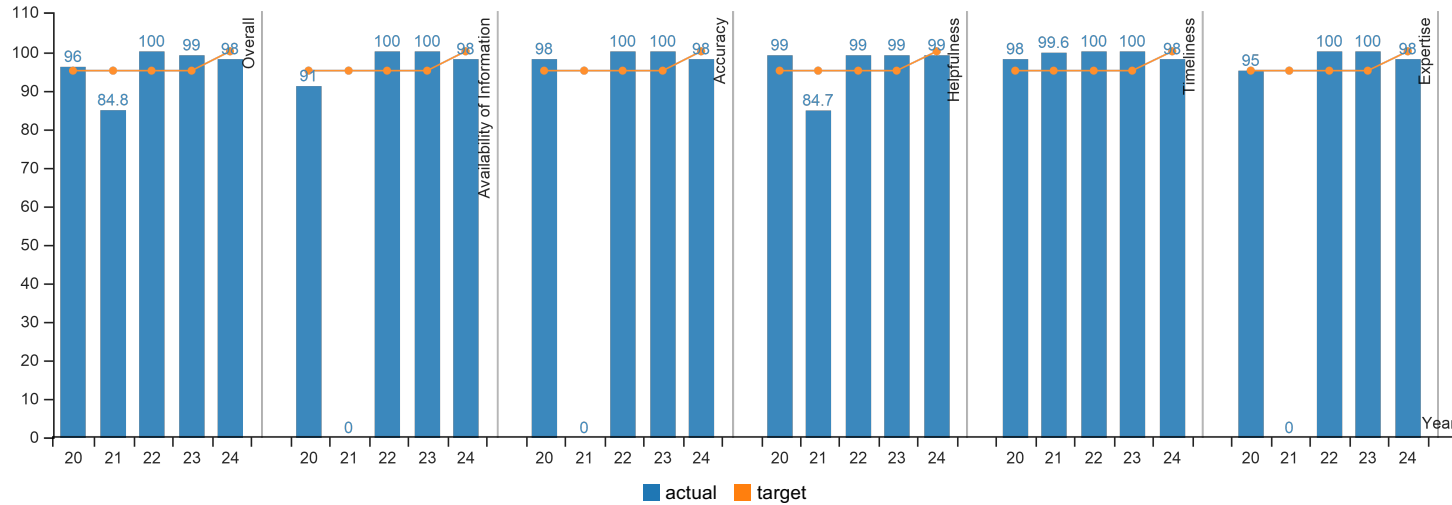
How Are We Doing

The Board had 312 individuals attempt the tax preparer licensing exam in 2023. Of those, 238 passed the exam and 176 did not pass. The calculation is $(312-238/312) = 76.30$

Factors Affecting Results

The Board continues to work with the Board and PSI to work on the exam questions and improve the pass rate annually.

KPM #7	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.
	Data Collection Period: Jan 01 - Jan 01



Report Year	2020	2021	2022	2023	2024
Overall					
Actual	96%	84.80%	100%	99%	98%
Target	95%	95%	95%	95%	100%
Availability of Information					
Actual	91%	0%	100%	100%	98%
Target	95%	95%	95%	95%	100%
Accuracy					
Actual	98%	0%	100%	100%	98%
Target	95%	95%	95%	95%	100%
Helpfulness					
Actual	99%	84.70%	99%	99%	99%
Target	95%	95%	95%	95%	100%
Timeliness					
Actual	98%	99.60%	100%	100%	98%
Target	95%	95%	95%	95%	100%
Expertise					
Actual	95%	0%	100%	100%	98%
Target	95%	95%	95%	95%	100%

How Are We Doing

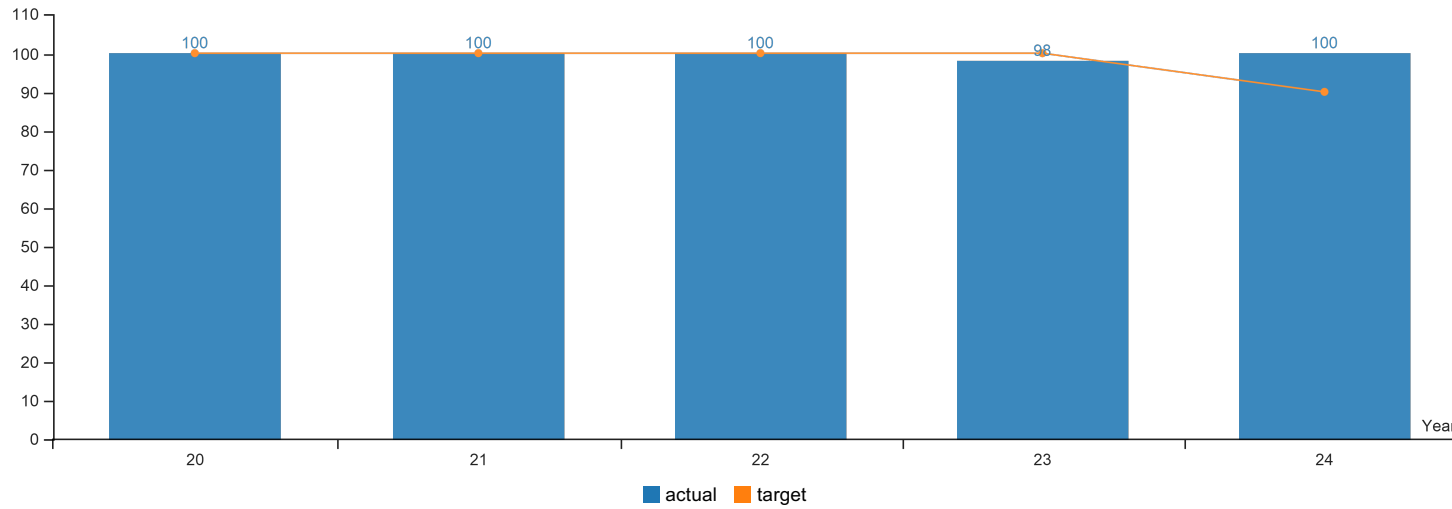
We polled 318 people and out of those only 6 people said that they were not satisfied with the Boards website, availability of information or timeliness. While only three individuals indicated that they were not satisfied with the Boards Staff in the helpful category.

Factors Affecting Results

The Board is working to make our renewal processes and website as user friendly as possible and we are doing our best as a team of two FTEs to process everything in a timely manner but with the increase in applications we have found that response time has gone down slightly.

KPM #8	Effective Governance - Percent of total best practices by the agency.
	Data Collection Period: Jan 01 - Jan 01

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Metric Value					
Actual	100%	100%	100%	98%	100%
Target	100%	100%	100%	100%	90%

How Are We Doing

The Board routinely follows best practices for agency leadership and management.

Factors Affecting Results

Tax Practitioners, State Board of

**Summary Cross Reference Listing and Packages
2025-27 Biennium**

**Agency Number: 11900
M Analyst: Vellaipandian, Harikrishnan
Budget Coordinator: UNASSIGNED**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Tax Practitioners, State Board of	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	040	0	Mandated Caseload	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	081	0	May 2024 Emergency Board	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	100	1	Certified Tax Assistant (CTA)	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	101	2	Rent	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	102	3	PSI/Exam Administration	Policy Packages

Tax Practitioners, State Board of

**Policy Package List by Priority
2025-27 Biennium**

Agency Number: 11900

BAM Analyst: Vellaipandian, Harikrishnan

Budget Coordinator: UNASSIGNED

<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
	081	May 2024 Emergency Board	001-00-00-00000	Tax Practitioners, State Board of
1	100	Certified Tax Assistant (CTA)	001-00-00-00000	Tax Practitioners, State Board of
2	101	Rent	001-00-00-00000	Tax Practitioners, State Board of
3	102	PSI/Exam Administration	001-00-00-00000	Tax Practitioners, State Board of

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-000-00-00-00000**

<i>DESCRIPTION</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Emergency Boards</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Base Budget</i>	<i>2025-27 Current Service Level</i>
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	378,579	185,754	-	185,754	1,244,867	1,244,867
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	1,151,325	1,012,668	-	1,012,668	1,248,432	1,248,432
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	157,823	60,000	-	60,000	60,000	60,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	-	3,000	-	3,000	-	-
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	910	-	-	-	-	-
REVENUES						
3400 Other Funds Ltd	1,310,058	1,075,668	-	1,075,668	1,308,432	1,308,432
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,688,637	1,261,422	-	1,261,422	2,553,299	2,553,299
EXPENDITURES						

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-000-00-00-00000**

Tax Practitioners, State Board of

<i>DESCRIPTION</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Emergency Boards</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Base Budget</i>	<i>2025-27 Current Service Level</i>
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	339,269	386,004	40,837	426,841	436,620	436,620
3115 Board Member Stipend						
3400 Other Funds Ltd	-	3,380	-	3,380	3,380	7,470
3170 Overtime Payments						
3400 Other Funds Ltd	1,119	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	-	2,886	-	2,886	2,886	3,007
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	340,388	392,270	40,837	433,107	442,886	447,097
TOTAL SALARIES & WAGES	\$340,388	\$392,270	\$40,837	\$433,107	\$442,886	\$447,097
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	50	106	-	106	144	144
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	50,869	67,808	-	67,808	90,262	90,287
3221 Pension Obligation Bond						
3400 Other Funds Ltd	16,514	20,547	(1,273)	19,274	19,274	17,235

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-000-00-00-00000**

Tax Practitioners, State Board of

DESCRIPTION	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Emergency Boards	2023-25 Leg Approved Budget	2025-27 Base Budget	2025-27 Current Service Level
3230 Social Security Taxes						
3400 Other Funds Ltd	25,751	29,752	-	29,752	33,624	33,633
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	325	1,513	-	1,513	1,717	1,717
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	84	92	-	92	84	84
3260 Mass Transit Tax						
3400 Other Funds Ltd	2,018	2,354	-	2,354	2,354	2,658
3270 Flexible Benefits						
3400 Other Funds Ltd	81,348	79,200	-	79,200	84,816	84,816
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	176,959	201,372	(1,273)	200,099	232,275	230,574
TOTAL OTHER PAYROLL EXPENSES	\$176,959	\$201,372	(\$1,273)	\$200,099	\$232,275	\$230,574
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	517,347	593,642	39,564	633,206	675,161	677,671
TOTAL PERSONAL SERVICES	\$517,347	\$593,642	\$39,564	\$633,206	\$675,161	\$677,671
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	4,985	17,823	-	17,823	17,823	18,572
4125 Out of State Travel						

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-000-00-00-00000**

DESCRIPTION	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Emergency Boards	2023-25 Leg Approved Budget	2025-27 Base Budget	2025-27 Current Service Level
3400 Other Funds Ltd	-	1,839	-	1,839	1,839	1,916
4150 Employee Training						
3400 Other Funds Ltd	500	2,771	-	2,771	2,771	2,887
4175 Office Expenses						
3400 Other Funds Ltd	5,881	25,595	-	25,595	25,595	26,670
4200 Telecommunications						
3400 Other Funds Ltd	7,026	16,119	-	16,119	16,119	16,796
4225 State Gov. Service Charges						
3400 Other Funds Ltd	68,779	36,596	-	36,596	36,596	50,329
4250 Data Processing						
3400 Other Funds Ltd	23,698	44,806	-	44,806	44,806	46,688
4275 Publicity and Publications						
3400 Other Funds Ltd	-	19,731	-	19,731	19,731	20,560
4300 Professional Services						
3400 Other Funds Ltd	161,595	84,677	-	84,677	84,677	90,435
4315 IT Professional Services						
3400 Other Funds Ltd	45,569	43,139	-	43,139	43,139	46,072
4325 Attorney General						
3400 Other Funds Ltd	146,625	81,638	-	81,638	81,638	100,627
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	65,569	-	-	-	-	-

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-000-00-00-00000**

DESCRIPTION	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Emergency Boards	2023-25 Leg Approved Budget	2025-27 Base Budget	2025-27 Current Service Level
4575 Agency Program Related S and S						
3400 Other Funds Ltd	922	-	-	-	-	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	143,976	146,281	-	146,281	146,281	152,425
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	8,699	-	8,699	8,699	9,064
4715 IT Expendable Property						
3400 Other Funds Ltd	2,053	-	-	-	-	-
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	677,178	529,714	-	529,714	529,714	583,041
TOTAL SERVICES & SUPPLIES	\$677,178	\$529,714	-	\$529,714	\$529,714	\$583,041
EXPENDITURES						
3400 Other Funds Ltd	1,194,525	1,123,356	39,564	1,162,920	1,204,875	1,260,712
ENDING BALANCE						
3400 Other Funds Ltd	494,112	138,066	(39,564)	98,502	1,348,424	1,292,587
TOTAL ENDING BALANCE	\$494,112	\$138,066	(\$39,564)	\$98,502	\$1,348,424	\$1,292,587
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	2	2	-	2	2	2
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	2.00	2.00	-	2.00	2.00	2.00

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-001-00-00-00000**

<i>DESCRIPTION</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Emergency Boards</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Base Budget</i>	<i>2025-27 Current Service Level</i>
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	378,579	185,754	-	185,754	1,244,867	1,244,867
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	1,151,325	1,012,668	-	1,012,668	1,248,432	1,248,432
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	157,823	60,000	-	60,000	60,000	60,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	-	3,000	-	3,000	-	-
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	910	-	-	-	-	-
REVENUES						
3400 Other Funds Ltd	1,310,058	1,075,668	-	1,075,668	1,308,432	1,308,432
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,688,637	1,261,422	-	1,261,422	2,553,299	2,553,299
EXPENDITURES						

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-001-00-00-00000**

<i>DESCRIPTION</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Emergency Boards</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Base Budget</i>	<i>2025-27 Current Service Level</i>
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	339,269	386,004	40,837	426,841	436,620	436,620
3115 Board Member Stipend						
3400 Other Funds Ltd	-	3,380	-	3,380	3,380	7,470
3170 Overtime Payments						
3400 Other Funds Ltd	1,119	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	-	2,886	-	2,886	2,886	3,007
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	340,388	392,270	40,837	433,107	442,886	447,097
TOTAL SALARIES & WAGES	\$340,388	\$392,270	\$40,837	\$433,107	\$442,886	\$447,097
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	50	106	-	106	144	144
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	50,869	67,808	-	67,808	90,262	90,287
3221 Pension Obligation Bond						
3400 Other Funds Ltd	16,514	20,547	(1,273)	19,274	19,274	17,235

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-001-00-00-00000**

Tax Practitioners, State Board of

<i>DESCRIPTION</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Emergency Boards</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Base Budget</i>	<i>2025-27 Current Service Level</i>
3230 Social Security Taxes						
3400 Other Funds Ltd	25,751	29,752	-	29,752	33,624	33,633
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	325	1,513	-	1,513	1,717	1,717
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	84	92	-	92	84	84
3260 Mass Transit Tax						
3400 Other Funds Ltd	2,018	2,354	-	2,354	2,354	2,658
3270 Flexible Benefits						
3400 Other Funds Ltd	81,348	79,200	-	79,200	84,816	84,816
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	176,959	201,372	(1,273)	200,099	232,275	230,574
TOTAL OTHER PAYROLL EXPENSES	\$176,959	\$201,372	(\$1,273)	\$200,099	\$232,275	\$230,574
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	517,347	593,642	39,564	633,206	675,161	677,671
TOTAL PERSONAL SERVICES	\$517,347	\$593,642	\$39,564	\$633,206	\$675,161	\$677,671
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	4,985	17,823	-	17,823	17,823	18,572
4125 Out of State Travel						

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-001-00-00-00000**

DESCRIPTION	2021-23 Actuals	2023-25 Leg Adopted Budget	2023-25 Emergency Boards	2023-25 Leg Approved Budget	2025-27 Base Budget	2025-27 Current Service Level
3400 Other Funds Ltd	-	1,839	-	1,839	1,839	1,916
4150 Employee Training						
3400 Other Funds Ltd	500	2,771	-	2,771	2,771	2,887
4175 Office Expenses						
3400 Other Funds Ltd	5,881	25,595	-	25,595	25,595	26,670
4200 Telecommunications						
3400 Other Funds Ltd	7,026	16,119	-	16,119	16,119	16,796
4225 State Gov. Service Charges						
3400 Other Funds Ltd	68,779	36,596	-	36,596	36,596	50,329
4250 Data Processing						
3400 Other Funds Ltd	23,698	44,806	-	44,806	44,806	46,688
4275 Publicity and Publications						
3400 Other Funds Ltd	-	19,731	-	19,731	19,731	20,560
4300 Professional Services						
3400 Other Funds Ltd	161,595	84,677	-	84,677	84,677	90,435
4315 IT Professional Services						
3400 Other Funds Ltd	45,569	43,139	-	43,139	43,139	46,072
4325 Attorney General						
3400 Other Funds Ltd	146,625	81,638	-	81,638	81,638	100,627
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	65,569	-	-	-	-	-

Tax Practitioners, State Board of

Agency Number: 11900

**Agency Worksheet - Revenues & Expenditures
2025-27 Biennium
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-001-00-00-00000**

<i>DESCRIPTION</i>	<i>2021-23 Actuals</i>	<i>2023-25 Leg Adopted Budget</i>	<i>2023-25 Emergency Boards</i>	<i>2023-25 Leg Approved Budget</i>	<i>2025-27 Base Budget</i>	<i>2025-27 Current Service Level</i>
4575 Agency Program Related S and S						
3400 Other Funds Ltd	922	-	-	-	-	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	143,976	146,281	-	146,281	146,281	152,425
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	8,699	-	8,699	8,699	9,064
4715 IT Expendable Property						
3400 Other Funds Ltd	2,053	-	-	-	-	-
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	677,178	529,714	-	529,714	529,714	583,041
TOTAL SERVICES & SUPPLIES	\$677,178	\$529,714	-	\$529,714	\$529,714	\$583,041
EXPENDITURES						
3400 Other Funds Ltd	1,194,525	1,123,356	39,564	1,162,920	1,204,875	1,260,712
ENDING BALANCE						
3400 Other Funds Ltd	494,112	138,066	(39,564)	98,502	1,348,424	1,292,587
TOTAL ENDING BALANCE	\$494,112	\$138,066	(\$39,564)	\$98,502	\$1,348,424	\$1,292,587
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	2	2	-	2	2	2
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	2.00	2.00	-	2.00	2.00	2.00

Description	2025-27 Base Budget	Essential Packages	2025-27 Current Service Level	Policy Packages	2025-27 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	1,244,867	-	1,244,867	-	1,244,867
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	1,248,432	-	1,248,432	34,500	1,282,932
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	60,000	-	60,000	-	60,000
TOTAL REVENUES					
3400 Other Funds Ltd	1,308,432	-	1,308,432	34,500	1,342,932
AVAILABLE REVENUES					
3400 Other Funds Ltd	2,553,299	-	2,553,299	34,500	2,587,799
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	436,620	-	436,620	-	436,620
3115 Board Member Stipend					
3400 Other Funds Ltd	3,380	4,090	7,470	-	7,470
3190 All Other Differential					
3400 Other Funds Ltd	2,886	121	3,007	-	3,007

Tax Practitioners, State Board of

Agency Number: 11900

**Detail Revenues & Expenditures - Requested Budget
2025-27 Biennium**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-000-00-00-00000**

Tax Practitioners, State Board of

Description	2025-27 Base Budget	Essential Packages	2025-27 Current Service Level	Policy Packages	2025-27 Agency Request Budget
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	442,886	4,211	447,097	-	447,097
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	144	-	144	-	144
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	90,262	25	90,287	-	90,287
3221 Pension Obligation Bond					
3400 Other Funds Ltd	19,274	(2,039)	17,235	-	17,235
3230 Social Security Taxes					
3400 Other Funds Ltd	33,624	9	33,633	-	33,633
3241 Paid Family Medical Leave Insurance					
3400 Other Funds Ltd	1,717	-	1,717	-	1,717
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	84	-	84	-	84
3260 Mass Transit Tax					
3400 Other Funds Ltd	2,354	304	2,658	-	2,658
3270 Flexible Benefits					
3400 Other Funds Ltd	84,816	-	84,816	-	84,816
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	232,275	(1,701)	230,574	-	230,574
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	675,161	2,510	677,671	-	677,671

Description	2025-27 Base Budget	Essential Packages	2025-27 Current Service Level	Policy Packages	2025-27 Agency Request Budget
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	17,823	749	18,572	-	18,572
4125 Out of State Travel					
3400 Other Funds Ltd	1,839	77	1,916	-	1,916
4150 Employee Training					
3400 Other Funds Ltd	2,771	116	2,887	-	2,887
4175 Office Expenses					
3400 Other Funds Ltd	25,595	1,075	26,670	-	26,670
4200 Telecommunications					
3400 Other Funds Ltd	16,119	677	16,796	-	16,796
4225 State Gov. Service Charges					
3400 Other Funds Ltd	36,596	13,733	50,329	-	50,329
4250 Data Processing					
3400 Other Funds Ltd	44,806	1,882	46,688	-	46,688
4275 Publicity and Publications					
3400 Other Funds Ltd	19,731	829	20,560	-	20,560
4300 Professional Services					
3400 Other Funds Ltd	84,677	5,758	90,435	80,210	170,645
4315 IT Professional Services					
3400 Other Funds Ltd	43,139	2,933	46,072	-	46,072
4325 Attorney General					
3400 Other Funds Ltd	81,638	18,989	100,627	-	100,627

Tax Practitioners, State Board of

Agency Number: 11900

**Detail Revenues & Expenditures - Requested Budget
2025-27 Biennium
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-000-00-00-00000**

Description	2025-27 Base Budget	Essential Packages	2025-27 Current Service Level	Policy Packages	2025-27 Agency Request Budget
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	-	-	-	7,595	7,595
4650 Other Services and Supplies					
3400 Other Funds Ltd	146,281	6,144	152,425	-	152,425
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	8,699	365	9,064	-	9,064
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	529,714	53,327	583,041	87,805	670,846
TOTAL EXPENDITURES					
3400 Other Funds Ltd	1,204,875	55,837	1,260,712	87,805	1,348,517
ENDING BALANCE					
3400 Other Funds Ltd	1,348,424	(55,837)	1,292,587	(53,305)	1,239,282
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	2	-	2	-	2
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	2.00	-	2.00	-	2.00

Description	2025-27 Base Budget	Essential Packages	2025-27 Current Service Level	Policy Packages	2025-27 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	1,244,867	-	1,244,867	-	1,244,867
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	1,248,432	-	1,248,432	34,500	1,282,932
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	60,000	-	60,000	-	60,000
TOTAL REVENUES					
3400 Other Funds Ltd	1,308,432	-	1,308,432	34,500	1,342,932
AVAILABLE REVENUES					
3400 Other Funds Ltd	2,553,299	-	2,553,299	34,500	2,587,799
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	436,620	-	436,620	-	436,620
3115 Board Member Stipend					
3400 Other Funds Ltd	3,380	4,090	7,470	-	7,470
3190 All Other Differential					
3400 Other Funds Ltd	2,886	121	3,007	-	3,007

Tax Practitioners, State Board of

Agency Number: 11900

**Detail Revenues & Expenditures - Requested Budget
2025-27 Biennium**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 11900-001-00-00-00000**

Tax Practitioners, State Board of

Description	2025-27 Base Budget	Essential Packages	2025-27 Current Service Level	Policy Packages	2025-27 Agency Request Budget
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	442,886	4,211	447,097	-	447,097
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	144	-	144	-	144
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	90,262	25	90,287	-	90,287
3221 Pension Obligation Bond					
3400 Other Funds Ltd	19,274	(2,039)	17,235	-	17,235
3230 Social Security Taxes					
3400 Other Funds Ltd	33,624	9	33,633	-	33,633
3241 Paid Family Medical Leave Insurance					
3400 Other Funds Ltd	1,717	-	1,717	-	1,717
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	84	-	84	-	84
3260 Mass Transit Tax					
3400 Other Funds Ltd	2,354	304	2,658	-	2,658
3270 Flexible Benefits					
3400 Other Funds Ltd	84,816	-	84,816	-	84,816
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	232,275	(1,701)	230,574	-	230,574
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	675,161	2,510	677,671	-	677,671

Description	2025-27 Base Budget	Essential Packages	2025-27 Current Service Level	Policy Packages	2025-27 Agency Request Budget
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	17,823	749	18,572	-	18,572
4125 Out of State Travel					
3400 Other Funds Ltd	1,839	77	1,916	-	1,916
4150 Employee Training					
3400 Other Funds Ltd	2,771	116	2,887	-	2,887
4175 Office Expenses					
3400 Other Funds Ltd	25,595	1,075	26,670	-	26,670
4200 Telecommunications					
3400 Other Funds Ltd	16,119	677	16,796	-	16,796
4225 State Gov. Service Charges					
3400 Other Funds Ltd	36,596	13,733	50,329	-	50,329
4250 Data Processing					
3400 Other Funds Ltd	44,806	1,882	46,688	-	46,688
4275 Publicity and Publications					
3400 Other Funds Ltd	19,731	829	20,560	-	20,560
4300 Professional Services					
3400 Other Funds Ltd	84,677	5,758	90,435	80,210	170,645
4315 IT Professional Services					
3400 Other Funds Ltd	43,139	2,933	46,072	-	46,072
4325 Attorney General					
3400 Other Funds Ltd	81,638	18,989	100,627	-	100,627

Description	2025-27 Base Budget	Essential Packages	2025-27 Current Service Level	Policy Packages	2025-27 Agency Request Budget
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	-	-	-	7,595	7,595
4650 Other Services and Supplies					
3400 Other Funds Ltd	146,281	6,144	152,425	-	152,425
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	8,699	365	9,064	-	9,064
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	529,714	53,327	583,041	87,805	670,846
TOTAL EXPENDITURES					
3400 Other Funds Ltd	1,204,875	55,837	1,260,712	87,805	1,348,517
ENDING BALANCE					
3400 Other Funds Ltd	1,348,424	(55,837)	1,292,587	(53,305)	1,239,282
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	2	-	2	-	2
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	2.00	-	2.00	-	2.00

Description	Total Essential Packages	Pkg: 010	Pkg: 031			
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation			
		Priority: 00	Priority: 00			

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3115 Board Member Stipend

3400 Other Funds Ltd 4,090 4,090 -

3190 All Other Differential

3400 Other Funds Ltd 121 121 -

SALARIES & WAGES

3400 Other Funds Ltd 4,211 4,211 -

TOTAL SALARIES & WAGES

\$4,211 \$4,211 -

OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd 25 25 -

3221 Pension Obligation Bond

3400 Other Funds Ltd (2,039) (2,039) -

3230 Social Security Taxes

3400 Other Funds Ltd 9 9 -

3260 Mass Transit Tax

3400 Other Funds Ltd 304 304 -

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd (1,701) (1,701) -

TOTAL OTHER PAYROLL EXPENSES

(\$1,701) (\$1,701) -

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
PERSONAL SERVICES						
3400 Other Funds Ltd	2,510	2,510	-			
TOTAL PERSONAL SERVICES	\$2,510	\$2,510	-			
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	749	-	749			
4125 Out of State Travel						
3400 Other Funds Ltd	77	-	77			
4150 Employee Training						
3400 Other Funds Ltd	116	-	116			
4175 Office Expenses						
3400 Other Funds Ltd	1,075	-	1,075			
4200 Telecommunications						
3400 Other Funds Ltd	677	-	677			
4225 State Gov. Service Charges						
3400 Other Funds Ltd	13,733	-	13,733			
4250 Data Processing						
3400 Other Funds Ltd	1,882	-	1,882			
4275 Publicity and Publications						
3400 Other Funds Ltd	829	-	829			
4300 Professional Services						
3400 Other Funds Ltd	5,758	-	5,758			
4315 IT Professional Services						

Description	Total Essential Packages	Pkg: 010	Pkg: 031			
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation			
		Priority: 00	Priority: 00			
3400 Other Funds Ltd	2,933	-	2,933			
4325 Attorney General						
3400 Other Funds Ltd	18,989	-	18,989			
4650 Other Services and Supplies						
3400 Other Funds Ltd	6,144	-	6,144			
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	365	-	365			
SERVICES & SUPPLIES						
3400 Other Funds Ltd	53,327	-	53,327			
TOTAL SERVICES & SUPPLIES	\$53,327	-	\$53,327			
EXPENDITURES						
3400 Other Funds Ltd	55,837	2,510	53,327			
TOTAL EXPENDITURES	\$55,837	\$2,510	\$53,327			
ENDING BALANCE						
3400 Other Funds Ltd	(55,837)	(2,510)	(53,327)			
TOTAL ENDING BALANCE	(\$55,837)	(\$2,510)	(\$53,327)			

Description	Total Essential Packages	Pkg: 010	Pkg: 031			
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation			
		Priority: 00	Priority: 00			

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3115 Board Member Stipend

3400 Other Funds Ltd 4,090 4,090 -

3190 All Other Differential

3400 Other Funds Ltd 121 121 -

SALARIES & WAGES

3400 Other Funds Ltd 4,211 4,211 -

TOTAL SALARIES & WAGES

\$4,211 \$4,211 -

OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd 25 25 -

3221 Pension Obligation Bond

3400 Other Funds Ltd (2,039) (2,039) -

3230 Social Security Taxes

3400 Other Funds Ltd 9 9 -

3260 Mass Transit Tax

3400 Other Funds Ltd 304 304 -

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd (1,701) (1,701) -

TOTAL OTHER PAYROLL EXPENSES

(\$1,701) (\$1,701) -

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
PERSONAL SERVICES						
3400 Other Funds Ltd	2,510	2,510	-			
TOTAL PERSONAL SERVICES	\$2,510	\$2,510	-			
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	749	-	749			
4125 Out of State Travel						
3400 Other Funds Ltd	77	-	77			
4150 Employee Training						
3400 Other Funds Ltd	116	-	116			
4175 Office Expenses						
3400 Other Funds Ltd	1,075	-	1,075			
4200 Telecommunications						
3400 Other Funds Ltd	677	-	677			
4225 State Gov. Service Charges						
3400 Other Funds Ltd	13,733	-	13,733			
4250 Data Processing						
3400 Other Funds Ltd	1,882	-	1,882			
4275 Publicity and Publications						
3400 Other Funds Ltd	829	-	829			
4300 Professional Services						
3400 Other Funds Ltd	5,758	-	5,758			
4315 IT Professional Services						

Description	Total Essential Packages	Pkg: 010	Pkg: 031			
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation			
		Priority: 00	Priority: 00			
3400 Other Funds Ltd	2,933	-	2,933			
4325 Attorney General						
3400 Other Funds Ltd	18,989	-	18,989			
4650 Other Services and Supplies						
3400 Other Funds Ltd	6,144	-	6,144			
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	365	-	365			
SERVICES & SUPPLIES						
3400 Other Funds Ltd	53,327	-	53,327			
TOTAL SERVICES & SUPPLIES	\$53,327	-	\$53,327			
EXPENDITURES						
3400 Other Funds Ltd	55,837	2,510	53,327			
TOTAL EXPENDITURES	\$55,837	\$2,510	\$53,327			
ENDING BALANCE						
3400 Other Funds Ltd	(55,837)	(2,510)	(53,327)			
TOTAL ENDING BALANCE	(\$55,837)	(\$2,510)	(\$53,327)			

Description	Total Policy Packages	Pkg: 100 Certified Tax Assistant (CTA)	Pkg: 101 Rent	Pkg: 102 PSI/Exam Administration		
		Priority: 01	Priority: 02	Priority: 03		
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	34,500	34,500	-	-		
AVAILABLE REVENUES						
3400 Other Funds Ltd	34,500	34,500	-	-		
TOTAL AVAILABLE REVENUES	\$34,500	\$34,500	-	-		
EXPENDITURES						
SERVICES & SUPPLIES						
4300 Professional Services						
3400 Other Funds Ltd	80,210	-	-	80,210		
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	7,595	-	7,595	-		
SERVICES & SUPPLIES						
3400 Other Funds Ltd	87,805	-	7,595	80,210		
TOTAL SERVICES & SUPPLIES	\$87,805	-	\$7,595	\$80,210		
ENDING BALANCE						
3400 Other Funds Ltd	(53,305)	34,500	(7,595)	(80,210)		
TOTAL ENDING BALANCE	(\$53,305)	\$34,500	(\$7,595)	(\$80,210)		

Description	Total Policy Packages	Pkg: 100 Certified Tax Assistant (CTA)	Pkg: 101 Rent	Pkg: 102 PSI/Exam Administration		
		Priority: 01	Priority: 02	Priority: 03		
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	34,500	34,500	-	-		
AVAILABLE REVENUES						
3400 Other Funds Ltd	34,500	34,500	-	-		
TOTAL AVAILABLE REVENUES	\$34,500	\$34,500	-	-		
EXPENDITURES						
SERVICES & SUPPLIES						
4300 Professional Services						
3400 Other Funds Ltd	80,210	-	-	80,210		
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	7,595	-	7,595	-		
SERVICES & SUPPLIES						
3400 Other Funds Ltd	87,805	-	7,595	80,210		
TOTAL SERVICES & SUPPLIES	\$87,805	-	\$7,595	\$80,210		
ENDING BALANCE						
3400 Other Funds Ltd	(53,305)	34,500	(7,595)	(80,210)		
TOTAL ENDING BALANCE	(\$53,305)	\$34,500	(\$7,595)	(\$80,210)		

PIC100 - Position Budget Report

Tax Practitioners, State Board of

2025-27 Biennium
Budget Preparation

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

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE						
											GF	LF	OF	FF	AF		
Total Salary											-	-	436,620	-	436,620		
Total OPE											-	-	209,807	-	209,807		
Total Personal Services						2	2.00						-	-	646,427	-	646,427

PIC100 - Position Budget Report

Tax Practitioners, State Board of

2025-27 Biennium
Budget Preparation

Cross Reference Number: 11900-001-01-00-00000
Agency Request Budget

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE					
											GF	LF	OF	FF	AF	
0000001	MEAH Z7589 HF	AGENCY HEAD 9	32X	PF	1	1.00	24	10	12342	SAL	-	-	296,208	-	296,208	
										OPE	-	-	128,689	-	128,689	
0000003	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	5413	SAL	-	-	129,912	-	129,912	
										OPE	-	-	80,313	-	80,313	
0000010	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500	
										OPE	-	-	115	-	115	
0000011	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500	
										OPE	-	-	115	-	115	
0000012	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500	
										OPE	-	-	115	-	115	
0000013	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500	
										OPE	-	-	115	-	115	
0000014	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500	
										OPE	-	-	115	-	115	
0000015	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500	
										OPE	-	-	115	-	115	
0000016	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	1,500	-	1,500	
										OPE	-	-	115	-	115	
Total Salary											-	-	436,620	-	436,620	
Total OPE											-	-	209,807	-	209,807	
Total Personal Services					2	2.00						-	-	646,427	-	646,427

POS116 - Net Package Fiscal Impact Report

2025-27 Biennium

Current Service Level

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
No records for the phase: CSL														
										0	0	0		
										0	0	0		
										0	0	0		
										0	0	0		
										0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

2025-27 Biennium

Agency Request Budget

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
No records for the phase: ARB														
										0	0	0		
										0	0	0		
										0	0	0		
										0	0	0	0	0.00
										0	0	0	0	0.00