

**BOARD OF TAX PRACITIONERS
DISCIPLINARY ACTION LOG ~ CURRENT**

Date	Name	City	Violation(s)	Disciplinary Action	Case Status
February 2014	Marilyn Post – DC H & R Block	Woodburn	Thirteen (13) violations of ORS 673.643(1)(c) and OAR 800-025-0030(5) ~ Failure to notify the Board within 15 business days of a change of physical address to a branch office.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$650. Legal costs of: \$0	Closed ~ CP Paid
February 2014	H & R Block Shimek, Randy - Representative	Salem	Twenty-three (23) violations of ORS 673.643(1)(c) and OAR 800-025-0030(5) ~ Failure to notify the Board within 15 business days of a change of physical address to a branch office.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$1,150. Legal costs of: \$0	Closed ~ CP Paid
January 2014	Fastax, Inc. dba Jackson Hewitt Tax Service #0975	Salem	Two (2) violations of ORS 673.643 and OAR 800-025-0060(7) for failure to notify the Board within 15 business days of any change in status of its Resident Consultant	Final Order by Default. Civil Penalty in the amount of \$600. Legal costs of: \$0	Closed ~ CP Paid
January 2014	Bodunov, Ekaterina K.	Molalla	10 violations of ORS 673.615(1) ~ preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure; and Two (2) violations of ORS 673.643(1) & OAR 800-025-0020(1) ~ failing to register a tax preparation business before offering services to the public.	Final Order by Default. Civil Penalty in the amount of \$5,200. Legal costs of: \$0	Collections
January 2014	Gutierrez, Erika	McMinnville	110 violations of ORS 673.615(1) ~ preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure; Three (3) violations of ORS 673.643(1) & OAR 800-025-0020(1) ~ failing to register a tax preparation business before offering services to the public; and One (1) ORS 673.700(7) & OAR 800-010-0050, for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.	Final Order by Default. Civil Penalty in the amount of \$27,900. Legal costs of: \$0	Collections
January 2014	Hernandez, Dorthy	Salem	Five (5) violations of ORS 673.615(1) ~ preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure; and Six (6) violations of ORS 673.643(1) & OAR 800-025-0020(1) ~ failing to register a tax preparation business before offering services to the public.	Final Order by Default. Civil Penalty in the amount of \$55,000. Legal costs of: \$0	Collections
January 2014	Mohamud, Abdikadir B.	Portland	One (1) violation of ORS 673.643(1) and OAR 800-025-	Final Order by Default. Civil	Collections

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			0020(1) for failing to register a tax preparation business; and Four (4) violations of ORS 673.700(7) & OAR 800-010-0050 for advertising in the form of printed, broadcast or electronic material that makes known professional tax services.	Penalty in the amount of \$500. Legal costs of: \$0	
January 2014	Nelson, Marcela L.	Happy Valley	One (1) violation of the Code of Professional Conduct – ORS 673.700(7) and OAR 800-010-0025(6) for failing to make available or return within a reasonable time to the client, personal papers or source material in the manner furnished to the licensee by the client; and Two (2) violations of ORS 673.705(7) & OAR 800-010-0042 for failing to respond in writing to communications from the Board within 15 business days of the date of the request.	Final Order by Default. Civil Penalty in the amount of \$2,000. Legal costs of: \$0	Collections
January 2014	McAllister, Robert Riverbend Tax Services, LLC	Bend	Two (2) violations of ORS 673.643(1)(c) and OAR 800-025-0030(5) ~ Failure to notify the Board within 15 business days of a change of physical address to a branch office.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$200. Legal costs of: \$0	Closed ~ CP Paid
January 2014	Kaganov, Liza S.	Portland	Two (2) violations of ORS 673.700(7) and OAR 800-010-0050(6) & (7) for advertising in the form of printed, broadcast or electronic material that makes known professional tax services without including the board issued business registration number of the firm, the license number of the firm's Designated Licensed Tax Consultant and/or her board issued LTC license number.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$500. Legal costs of: \$0	Closed ~ CP Paid
January 2014	Nelson, LeMarcia A.	Bend	Two (2) violations of ORS 673.643(1)(c) and OAR 800-025-0030(5) ~ Failure to notify the Board within 15 business days of a change of physical address to a branch office.	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$200. Legal costs of: \$0	Closed ~ CP Paid
January 2014	Schmidt, Jerri G.	Sherwood	Five (5) violations of ORS 673.700(7) and OAR 800-010-0050(6) & (7) for advertising in the form of printed, broadcast or electronic material that makes known professional tax services without including the board issued business registration number of the firm, the license number of the firm's Designated Licensed Tax Consultant	Final Order Civil Penalty Paid in Full. Civil Penalty in the amount of \$1,250. Legal costs of: \$0	Closed ~ CP Paid

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Date	Name	City	Violation(s)	Disciplinary Action	Case Status
			and/or her board issued LTC license number.		
December 2013	Caton, Jeffrey A.	Happy Valley	Respondent's license shall be revoked pursuant to ORS 675.701(1) and ORS 675.705(1); One (1) violation of ORS 673.655 & OAR 800-015-0015 ~ failing to comply with audit and verification of CE; One (1) violation of ORS 673.705(1) ~ obtaining a license by fraudulent means by attesting to having completed 30 hours of CE & failing to provide proof; One (1) violation of the Code of Professional Conduct – ORS 673.705(7) and OAR 800-010-0042 ~ failing to respond to the Board's notification of audit; and - Pursuant to ORS 673.730(9), the costs of this action in the sum of \$0, to date are also proposed against Respondent.	Final Order by Default License Revocation Civil Penalty in the amount of \$1,400. Legal costs of: \$0	Collections
Oct/Nov 2013	Kaeppeli, Shawn Ray	Salem	Respondent's license shall be suspended pursuant to ORS 25.750 to ORS 25.783 for failure to comply with an agreement entered into with the Child Support Program with respect to his child support obligation.	Order of License Suspension issued – 10/24/13 Final Order Reinstating License was issued – 11/7/13	Closed ~ CP Paid
September 2013	Dooley, Robert G.	Cove	One (1) violation of ORS 673.705(1) for obtaining or attempting to obtain his initial tax preparer license by fraudulent representation; and One (1) violation of ORS 673.700(7) and OAR 800-010-0042 for failure to respond in writing to communications from the Board within 15 business days.	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$250.	Closed ~ CP Paid
March 2013	Bumblebee Same Day Tax Service, LLC	Tigard	One (1) violation of ORS 673.615(2) and OAR 800-025-0050(2), for allowing a tax preparer who has not had at least 240 hours and one (1) year's tax return preparation experience during the previous three (3) year period prepare, advise or assist in the preparation of tax returns without the immediate, onsite supervision of more experienced personnel; Three (3) violations of ORS 673.643 and OAR 800-025-0060(7), for failing to notify the board of changes to the status of its Resident Consultant(s) within 15 business days of the change; and Three (3) violations of ORS 673.643 and OAR 800-025-	Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$2,800.	Closed ~ CP Paid

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			0030(5), for failing to report changes to a branch office within 15 business days of the change.		
February 2013	Hernandez, Aracely	Hillsboro	89 violations of ORS 673.615(1) ~ preparing, advising or assisting in the preparation of personal income tax returns for valuable consideration without being licensed or exempt from licensure; and One (1) violation of ORS 673.643(1) & OAR 800-025-0020(1)(a & b) ~ failing to register a tax preparation business before offering services to the public.	Final Order Imposing Civil Penalties and Costs. Civil Penalty in the amount of \$22,350. Board costs of \$9,921.32. TOTAL: \$32,271.32	Collections
February 2013	Robideau, John	Portland	<p><i>Continued Violations:</i> Revocation of his tax consultant license #5383-C; One (1) violation of ORS 673.700(3) and OAR 800-010-0017(1), for evidencing a lack of ability or fitness to perform his professional functions; and One (1) violation of ORS 673.700(1) and ORS 673.705(7), for violating a position of trust.</p> <p><u>HISTORY</u> <i>Initial Violations (3/2011):</i> Three (3) violations of ORS 673.705(1) ~ obtaining or attempting to obtain his license by fraudulent representation; Three (3) violations of ORS 673.705(7) ~ violating a position of trust, including a position of trust outside his professional practice; and One (1) violation of the Code of Professional Conduct – ORS 673.700(7) and OAR 800-010-0017(1) ~ engaging in conduct which evidenced a lack of ability or fitness to perform his professional functions.</p>	<p>Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$4,000.</p> <p>History – 3/2011: Settlement Agreement and Stipulated Final Order. Civil Penalty in the amount of \$3,250 & Stipulations: 1) Must not agree to or act as DC/RC of any tax preparation Business; 2) Must immediately cease to provide tax services if a termination of DC/RC occurs until a replacement is listed and approved by the Board; 3) Submit quarterly progress reports to the Board; 4) Psychologist must supply quarterly behavioral progress reports to the Board; and 5) Understanding that non-compliance with the stipulations of the Agreement will result in the Board immediately beginning the process to revoke his tax preparer license.</p>	<p>Closed ~ CP Paid</p> <p>LICENSE REVOKED</p>