

**EXHIBITS TO PLAINTIFF'S MOTION AND MEMORANDUM
FOR SUMMARY JUDGMENT**

TABLE OF EXHIBITS

Exhibit 1 – Frequently Asked Questions Notice

Exhibit 2 – Calculation of ~\$60,000 Out-of-State Tax Preparer Burden

Exhibit 3 – IRS Statistics Supporting More than 768,000 Active PTIN Holders

Exhibit 4 – [Intentionally Omitted]

Exhibit 7 – Defendant’s PRR Denial for Exempt Public Records

Exhibit 8 – Defendant Demanding \$6,000 to Provide Authoritative Stance on Out-of-State Licensing

Exhibit 9 – Defendant Prematurely Closing PRR; Statutory Violation

Exhibit 10 – Plaintiff, in Good Faith, Informed Defendant of its Statutory Obligations

Exhibit 11 – Appeal to Attorney General, Defendant found to have Violated Statute

Exhibit 12 – Defendant’s Email to Testifying Members on HB 2338

Exhibit 13 – Facebook Survey Conducted by Plaintiff

Exhibit 14 – Plaintiff’s Declaration in Support of Exhibit 13

Exhibit 15 – Email from Department of Revenue Affirming LTC Number isn’t Required to Efile

Exhibit 16 – 2025-2027 Governor’s Budget Report Defendant’s Job Explicitly Within the State

Exhibit 17 – Defendant’s 2025 Notice of Proposed Rulemaking

Exhibit 18 – Grammatical breakdown of ORS 673.730

Exhibit 19 – Placeholder FAQ While Rules Undergo Revision

Exhibit 20 – Joint Ways and Means Committee meeting, June 8th/12th, 1973

Exhibit 21 – Joint Ways and Means Committee meeting June 6th, 1973

Exhibit 22 – House Revenue Committee Meeting, March 27th, 1973

Exhibit 23 – Plaintiff’s Declaration in Support of Exhibits 20-22

Exhibit 24 – 1973 Webster’s New Collegiate Dictionary Definition of “in”

Exhibit 25 – Plaintiff’s Declaration in Support of Exhibit 24

EXHIBIT 1
FREQUENTLY ASKED QUESTIONS NOTICE



Frequently Asked Questions & Answers

Looking the Board up on the Internet:

When looking up the Oregon Board of Tax Practitioners in an internet search, the page that comes up shows the boards old information on the right-hand side. Please note that the board is working to update this information but this information is not associated with the Board itself this information is provided by Google. All of the Boards information is up to date on the Boards main website so please always go to the Boards main page for any information that you need.

Do I need to be licensed to do Oregon returns in another state? What if it's only 1 or 2 returns?

Anyone residing within the State of Oregon or outside of the State must be licensed to prepare any Oregon personal returns.

Do I need to be licensed to do Oregon returns if I am an Enrolled Agent?

Enrolled Agents are not exempt from Oregon licensure, but as an EA you are able to take the Oregon only exam to become qualified as a Licensed Tax Consultant (LTC). This is a 50-question, 1.5-hour exam. Please see the general information booklet on our website for more information.

Do I need to be supervised to do Oregon returns if I live in another state? What if I am already a preparer in my state?

To complete an Oregon, return without supervision you must be an LTC. To find out if you qualify to become an LTC please reference the General Information Booklet. If you are a Preparer, you must be supervised by an LTC.

If someone (unlicensed in Oregon) prepares the federal part of the return, can I preparer the State portion of the Oregon?

The Federal and Oregon pieces of the return must be filed together and must be completed by the same Oregon Licensed practitioner.

I got my LTC license after my last LTP renewal, do I need to complete continuing education for my next renewal?

For the first-year renewal exception: This only counts for your **very first** renewal. If you are a Preparer who has upgraded their license to a Consultant, you will need to complete 30 hours of CE on your first LTC renewal. The time frame for earning that Continuing Education is from the last certificates used in September when the Preparers license was renewed.

Licensee Lookup Tool:

If you are using our licensee look-up tool, I use the terminology less is more. When searching the best way is to use either your license number or your name. Don't enter the License Type, License Status, Expiration Information or City.

Please note the following Status types:

- Active - This is when all requirements are met, and your license is valid.
 - Pending - This is the status all licenses turn to when they are in the renewal period until all requirements have been met. Your license is still Active during this period.
 - Inactive - This is a status you can choose when you have not been able to meet all necessary requirements, or you are not using your license. You can remain Inactive for 3 years but need to renew on the 3rd renewal cycle.
 - Lapsed - This is when you have not renewed your license in the prior year/years. You can remain Lapsed for 3 years but need to renew on the 3rd renewal cycle.
-

Approved Continuing Education Courses:

If you are looking for Continuing Education courses, the Board accepts any providers who offer tax related CE from the following approving bodies:

IRS - <https://www.ceprovider.us/public/default/listing>

CTECH - <https://www.ctec.org/ApprovedEducationProviders?nav=tax-professionals>

NASBA - <https://www.nasbaregistry.org/sponsor-list&azletter=P&searchgroup=2099EC2E> exhibitors

You can log onto these websites for a full list of their CE providers.

Approved Continuing Education Types:

Please note that any Continuing Education that is Tax or Accounting related will count toward your renewal. However, any classes dealing with computer programs, even if it's a program you use to complete taxes, do not count. The Board does not accept CE pertaining to managerial topics.

College Credits:

We accept college credits if the credits are awarded in the same year and in taxation or accounting. Please contact the licensing specialist at Gretchen.a.boyer@tax.oregon.gov to review your coursework if you need assistance with understanding how much credit can be applied to your renewal.

Continuing Education can be earned within the following dates for Renewal:

Consultants - From May of the prior year to May of the current year. Preparers - From September of the prior year to September of the current year.

EXHIBIT 2
CALCULATION OF ~\$60,000 OUT-OF-STATE PREPARER
BURDEN

Source: Publicly available YouTube video titled “Board of Tax Practitioners Emergency Public Meeting 01/17/2025 Recording” published by “Oregon Board of Tax Practitioners” on January 18, 2025.

Direct link:

https://www.youtube.com/watch?v=7WYmXFU2e_I&t=1846s&ab_channel=OregonBoardofTaxPractitioners

Timestamp: [17:54 – 18:00]

Statement by Laura Kardokus, OBTP Executive Director:

“Consultants were actually up 207. A lot of that, is due to out-of-state numbers.”

Calculation of ~\$60,000 in fees:

(Pursuant to OAR 800-020-0025)

- The examination fee per consultant is \$60
- The examination proctor fee per consultant is \$85
- The licensing fee per consultant is \$125
- **207 consultants × \$270 fee = \$55,890** in licensing and exam-related fees.

A true and correct copy of this transcript is provided by the Plaintiff for evidentiary purposes.

EXHIBIT 3
IRS STATISTICS SUPPORTING MORE THAN 768,000 ACTIVE
PTIN HOLDERS



[Home](#) / [Tax Pros](#) / Return Preparer Office federal tax return preparer statistics

Return Preparer Office federal tax return preparer statistics

Enrolled agents

Annual Filing Season Program participants

Enrolled retirement plan agents

Certified Professional Employer Organization (CPEO)

Enrolled actuaries

E-file providers

Modernized e-File

Data current as of 2/4/2025

Individuals with current preparer tax identification numbers (PTINs) for 2025

- 768,025

Cumulative number of individuals issued PTINs since 9/28/2010

- 2,135,793

Professional credentials* and other qualifications

Professional credentials/other qualifications	Total
Attorneys*	23,745
Certified public accountants*	195,573
Enrolled actuaries*	168
Enrolled agents*	63,621
Enrolled retirement plan agents*	448
2024 Annual Filing Season Program Records of Completion Issued	78,397
2025 Annual Filing Season Program Records of Completion Issued	68,827

Some preparers have multiple professional credentials and qualifications.

Page Last Reviewed or Updated: 06-Feb-2025

[Share](#)

[Print](#)

EXHIBIT 4
[INTENTIONALLY OMITTED]

EXHIBIT 7
DEFENDANT’S PRR DENIAL FOR EXEMPT PUBLIC RECORDS



Records Request for the Oregon Board of Tax Practitioners Proposed Rules

KARDOKUS Laura * TAX <laura.KARDOKUS@tax.oregon.gov>

Wed, Feb 19, 2025 at 5:12 PM

Dear Mr. Mangum

The Oregon Board of Tax Practitioners (OBTP/Board) received your Public Records Request (PRR), dated February 14, 2025, in an email on February 14, 2025. Your PRR requests a copy of the following document:

2

INDICATE TYPE OF PUBLIC RECORDS REQUEST

Detailed explanation of your public records request: A copy of the proposed rules, as approved by the Board on January 17, 2025, for submission to the Oregon Bulletin (*sic*)

I am writing to you within five business days (ORS 192.311(1)) of the receipt of your Public Records Request. ORS 192.324(2). The Board is the custodian of the above requested document. The Board currently has a staff of two FTE. This is legislative season in Oregon and the Board is tracking its own bill through the legislative process (HB2141) which leaves staff very little time to respond to PRRs at this time but will respond as soon as practicable and without unreasonable delay. ORS 192.329(1), (5) and (6)(a)-(b), (7) and (8).

The Board is permitted to charge for copies of its records. Those charges may include the actual costs of copying and also obtaining legal advice related to the request, reviewing the records in order to delete exempt material and delivery of the records. ORS 192.324(4)(a)-(d); ORS 192.338; and OAR 800-030-0050(4) and (10). The estimated cost for production of the document is:

57 pages x 0.50 cents per page (\$28.50)

agency redaction time 2 x \$25 (\$50.00) **[Please note that redaction would take the document back to its current form as it appears on the Secretary of State website under OAR Chapter 800 which is freely available to the public.]**

cost of attorney advice 1 x \$275 (\$275.00)

cost of delivery 1 x \$2.50 (\$2.50)

for an estimated total of **\$356.00**

Any fee estimate provided must be paid by you in full before production of any records to you by the Board. ORS 192.329(3)(a) and (b); OAR 800-030-0050(6). If the fee estimate proves to be in excess of the actual cost of production of documents, then excess funds paid by you will be reimbursed by the Board. If the fee estimate proves to be less than the actual cost of production, then additional fees will be requested and the total fee cost must be paid by you before any documents will be disclosed.

In addition to the above information, the board is hereby providing you with a list of exemptions that will apply to your request for records. ORS 192.329(2)(b). The Board will disclose any records, or parts of records, to which those exemptions do not apply. The exemptions from disclosure that apply to the requested document are as follows:

192.345 Public records conditionally exempt from disclosure. The following public records are exempt from disclosure under ORS 192.311 to 192.478 unless the public interest requires disclosure in the particular instance:

(1) Records of a public body pertaining to litigation to which the public body is a party if the complaint has been filed, or if the complaint has not been filed, if the public body shows that such litigation is reasonably likely to occur. This exemption does not apply to litigation which has been concluded, and nothing in this subsection shall limit any right or opportunity granted by discovery or deposition statutes to a party to litigation or potential litigation.

192.355 Public records exempt from disclosure. The following public records are exempt from disclosure under ORS 192.311 to 192.478:

(1) Communications within a public body or between public bodies of an advisory nature to the extent that they cover other than purely factual materials and are preliminary to any final agency determination of policy or action. This exemption shall not apply unless the public body shows that in the particular instance the public interest in encouraging frank communication between officials and employees of public bodies clearly outweighs the public interest in disclosure.

(9)(a) Public records or information the disclosure of which is prohibited or restricted or otherwise made confidential or privileged under Oregon law.

(b) Subject to ORS 192.360, paragraph (a) of this subsection does not apply to factual information compiled in a public record when:

(A) The basis for the claim of exemption is ORS 40.225;

(B) The factual information is not prohibited from disclosure under any applicable state or federal law, regulation or court order and is not otherwise exempt from disclosure under ORS 192.311 to 192.478;

(C) The factual information was compiled by or at the direction of an attorney as part of an investigation on behalf of the public body in response to information of possible wrongdoing by the public body;

(D) The factual information was not compiled in preparation for litigation, arbitration or an administrative proceeding that was reasonably likely to be initiated or that has been initiated by or against the public body; and

(E) The holder of the privilege under ORS 40.225 has made or authorized a public statement characterizing or partially disclosing the factual information compiled by or at the attorney's direction.

If you wish to continue to pursue your request, notwithstanding the potential cost, please let me know.

You may seek review of this withholding pursuant to: ORS 192.324(6); 192.411, 192.418, 192.422, 192.427, and 192.431.

Given our limited staff time, and that some of the records will require attorney review, we anticipate not being able to provide these documents to you within 10 business days of today's date but will produce them to you as soon as practicable and without unreasonable delay. ORS 192.329(1). ORS 192.329(5) and (6).

It appears that your request for records was not accompanied by a request for waiver of fees. If the Board is mistaken in that regard, please contact me immediately and let me know. Please know it is likely the Board would deny any request for fee waiver because of the only strong and only personal interest you have exhibited in this matter as opposed to the request being to primarily benefit the general public who have expressed no interest in reviewing the proposed rules before their publication in the Secretary of State Bulletin. ORS 192.324(5); See *In Defense of Animals*, 199 Or App 160, 189 (2005). And because, even if waiving or reducing a fee is in the public interest, agencies have discretion whether or

3/2/25, 11:16 PM

Gmail - Records Request for the Oregon Board of Tax Practitioners Proposed Rules

not to grant such a waiver or reduction. *In Defense of Animals v. OHSU*, 199 Or App 160, 189 (2005) so long as the agency's decision is reasonable under the totality of the circumstances, and the Board believes it would be. The Board thinks any public interest in the particular materials you seek, is significantly diminished, and the marginal value of disclosing the information would not justify the significant burden the Board would incur if it waived its fees for producing the requested records.

Best,

Laura Kardokus 🌻

Executive Director

Oregon Board of Tax Practitioners

Monday thru Friday 8am to 5pm

IN THE OFFICE TUESDAY & WEDNESDAY OR BY APPOINTMENT

Address: 200 Hawthorne Ave. SE, Suite D450, Salem, OR 97301

Cell: (971) 701-1139

Licensing Specialist Cell: (971) 701-1544

Fax: (503) 585-5797

[Oregon Board of Tax Practitioners : Welcome Page : State of Oregon](#)



EXHIBIT 8
DEFENDANTS DEMAND OF \$6,000 TO PROVIDE
AUTHORITATIVE STANCE ON OUT-OF-STATE LICENSING



Records Requests Information

KARDOKUS Laura * TAX <Laura.KARDOKUS@tax.oregon.gov>

Mon, Nov 25, 2024 at 5:23 PM

Dear Mr. Mangum:

The Board has continued to gather up records relevant to your three requests for records so that it may give you a more accurate estimated cost statement and also, a more accurate statement of time to completion. Given the volume of work that the Board's two staff members are currently handling, the volume of work being handled by our attorney on our behalf and on behalf of her other agency clients, the upcoming Thanksgiving and then winter holidays, and the commencement of the Legislative Session, the Board anticipates that the window for completion of review, redaction by our attorney, and disclosure of records to you in response to your three Public Records Requests is: **February 28, 2025 through March 14, 2025** (a window to allow the Board to also deal with any emergencies or receipt of other PRRs). The Estimated Cost to Complete the Board's Response to your three Public Records Requests is:

For the Agency**Eight days x 8 hours per day at \$ 25 per hour = \$1,600.00****For the Agency Attorney****Two days x 8 hours per day at \$275 per hour = \$ 4,400.00****TOTAL Estimated Cost****\$6,000.00**

As previously stated, the cost to provide the documents to you **must be paid in advance** of the agency continuing to do work in preparation of disclosure of the requested documents to you.

Please advise the Board, at your earliest convenience, whether you wish for the Board to continue processing all three of your Requests For Public Records.

Thank you.

Happy Thanksgiving to you and your family,

EXHIBIT 9
DEFENDANT PREMATURELY CLOSING PRR; STATUTORY
VIOLATION

3/2/25, 11:32 PM

Gmail - Public Records Request Numbers 1 and 2 - Reminder of need of payment for estimated cost



Public Records Request Numbers 1 and 2 - Reminder of need of payment for estimated cost

BD * TAX <tax.bd@tax.oregon.gov>

Fri, Dec 20, 2024 at 1:01 PM

Mr. Mangum:

As counsel for the Board previously advised would result from nonpayment of the estimated cost, the Board now considers your second public records request to be closed due to lack of payment. I note that you were in addition required to make the estimated payment for your first public records request on the same date - December 12, 2024. To date the Board has received no payment from you for your first public records request. Please be aware, that the Board will not be able to produce the records responsive to your public request number 1, on or before February 28, 2025, if the Board has not received payment for the estimated cost on or before January 1, 2025. On January 1, 2025, if the Board has not received the necessary payment your public records request number 1 will be closed for lack of payment.

Best,

Laura Kardokus 🌻

Executive Director

Oregon Board of Tax Practitioners

Monday thru Friday 8am to 5pm

IN THE OFFICE TUESDAY & WEDNESDAY OR BY APPOINTMENT

Address: 200 Hawthorne Ave., Suite D450, Salem, OR 97301

Cell: (971) 701-1139

Gretchen's Cell: (971) 701-1544

Fax: (503) 585-5797

[Oregon Board of Tax Practitioners : Welcome Page : State of Oregon](#)



From: McCracken Catriona <Catriona.McCracken@doj.oregon.gov>

Sent: Tuesday, December 10, 2024 3:43 PM

1/3

EXHIBIT 10
PLAINTIFF, IN GOOD FAITH, INFORMED DEFENDANT OF ITS
STATUTORY OBLIGATIONS



Records Requests Receipt and Information

Mon, Oct 7, 2024 at 6:17 PM

To: KARDOKUS Laura * TAX <Laura.KARDOKUS@tax.oregon.gov>

Hi Laura,

As stated in the accompanying requests to the document records form, please proceed despite the fee waiver denial.

Just because few people have requested the records doesn't mean your office still potentially is trying to impact every PTIN holder. The benefit to the general public is evident. Citing of 'limited budget' is also not within the bounds of denial outlined in 192.324(5) "The public body may reduce or waive fees if the public body determines that making the record available **primarily benefits the general public.**" (bolded for emphasis). All that is encompassed in the statute is the primary benefit of the general public, not departmental budgets.

I will be pursuing an overturn of the fee waiver denial under 192.324(6).

In the meantime, I look forward to cost estimates and the "reasonable estimated date" within the prescribed 10 business day response window.

-Chad Mangum
[Quoted text hidden]

EXHIBIT 11
**APPEAL TO ATTORNEY GENERAL, DEFENDANT FOUND TO
HAVE VIOLATED STATUTE**

timeframes being contingent upon the Board's receipt of the estimated processing costs. *See* ORS 192.329(3).

We discussed your petition with Laura Kardokus, the Board's Executive Director and Catriona McCracken, the Board's DOJ-assigned contact counsel. They acknowledged that the Board did not provide you with an estimated completion date within 15 business days of either of your requests. However, they expressed the Board's position that compliance with ORS 192.329(5) was not required in this instance because it was impracticable to provide you with fee estimates or estimated completion dates by October 24th and 25th. ORS 192.407(1)(a). As support, they noted that both requests are extensive and seek records that have been difficult to locate and that will require considerable review time by legal counsel. And because the Board has only two staff members, they explained, it lacked the staff necessary to complete its responses to your requests, or to accurately calculate estimated costs and completion dates by the statutory deadlines. *See* ORS 192.329(6)(a). Ms. Kardokus and Ms. McCracken also explained that during that period, staff and legal counsel expended more than 25 hours responding to multiple requests for information from you, locating responsive records, and responding to your appeal of the Board's denial of your request for a fee waiver. *See* Public Records Order, Oct 15, 2024, Mangum. Therefore, they argued, it was not practicable for the Board to comply with the deadlines without demonstrably impeding the staff's ability to perform other necessary services, including responding to other records requests and to the petition you filed during that timeframe. *See* ORS 192.329(6)(b)-(c). Finally, they expressed the Board's position that its failure to comply with the notice requirement in ORS 192.329(5) has not resulted in any undue delay in the processing of your requests. They explained that the Board has continued to work on your requests throughout this period and noted that the Board's fee estimate does not seek reimbursement for the costs that the Board has incurred to date in processing those requests, which consist of approximately 20 hours of staff and attorney time.

The record demonstrates that the Board failed to provide the responses required by ORS 192.329(5) within the prescribed timeframe – specifically, it did not provide you with “a reasonable estimated date by which [the Board] expects to complete its response based on the information currently available” within 15 business days of receiving either of your requests. *Id.* We are required to treat this failure as a denial of your request unless the Board demonstrates that compliance was not required under ORS 192.329. ORS 192.407(1)(a).

Although the Board argues that compliance was not required in this instance, we need not resolve that issue. Assuming compliance was required, we conclude that the relief you seek is not warranted in this instance. The Board has not actually denied your requests, and it represents that it has expended significant time in its ongoing efforts to process them. Based on the available record, we have no reason to conclude that the Board's failure to timely notify you of its estimated completion dates resulted in any undue delay in the processing of your requests. And the Board's estimated completion timeframes appear reasonable to us given the Board's small size, the broad scope of your requests, and the amount of time that staff and legal counsel

EXHIBIT 12
DEFENDANT’S EMAIL EXCLUDING PLAINTIFF



Fw: New and Amended Rules Proposed for the Oregon Board of Tax Practitioners

Michelle McCaughey

Sat, Mar 1, 2025 at 7:38 AM

Hi Chad,
Thought this would interest you.
Thanks for your message last night as well.
Best,
Michelle McCaughey

Get [Outlook for IOS](#)

From: Megan Killian
Sent: Saturday, March 1, 2025 8:37 AM
To: Michelle McCaughey
Subject: Fw: New and Amended Rules Proposed for the Oregon Board of Tax Practitioners

Megan Killian, CAE

Executive Vice President

National Association of Enrolled Agents – Powering America's Tax Experts®

1100 G Street NW, Suite 450, [Washington, DC 20036](#)

[202-822-0099](#) | [www.naea.org](#)

Get Social: Follow NAEA! [Facebook](#) | [Twitter](#) | [Instagram](#) | [LinkedIn](#)

From: KARDOKUS Laura * TAX <Laura.KARDOKUS@tax.oregon.gov>
Sent: Friday, February 28, 2025 9:06:51 PM

Subject: New and Amended Rules Proposed for the Oregon Board of Tax Practitioners

Dear Testifying Members on HB 2338,

Please note that tomorrow in the Secretary of State March Bulletin the Board of Tax Practitioners is releasing some New and Amended Rules. I am attaching the Notice to this e-mail for your convenience.

The period for receiving comments on these new and amended rules will be open through May 5, 2025, close of business. Please send any comments to tax.bd@tax.oregon.gov.

3/2/25, 11:48 PM

Gmail - Fw: New and Amended Rules Proposed for the Oregon Board of Tax Practitioners

The public hearing for these new and amended rules will be held on April 30, 2025, from 9am till 12pm (Noon).

This public hearing will be open to both in person and online comments.

The in-person meeting will be held at the: Oregon Board of Accountancy Office located at [200 Hawthorne Ave. SE, Suite D450 Salem, OR 97301](#).

The Online Link has a direct (join meeting) in the Filing Notice but for your convenience it is:

https://teams.microsoft.com/join/19%3ameeting_MzcwYmY0MWYtZWYyNi00NTE1LTgyYmYtNDg1OTU2MjEzODBk%40thread.v2/0?context=%7b%22Tid%22%3a%22aa3f6932-fa7c-47b4-a0ce-a598cad161cf%22%2c%22Oid%22%3a%22cacee6ce-e89e-470a-a371-2fddc84973bd%22%7d

The Call in Number is also listed on the Filing Notice but for your convenience is: [503-446-4951](#) – Conference ID 472-286-234#

I recognize we are in the midst of tax season and therefore you are all extremely busy. However, these rules were voted upon by the Board in the January meeting and need to be posted in a timely manner. I have delayed posting them until now and provided over 60 days for the comment window, so it will be over two weeks past the filing deadline for taxes. Hopefully this enables everyone to focus on tax preparation first and still have adequate time to review and comment on these rules.

I appreciate you taking the time to review these new and amended rules at your convenience and I am available for any questions or concerns that you may have.

Thank you for all you do!

Best,

Laura Kardokus 🌻

Executive Director

Oregon Board of Tax Practitioners

Monday thru Friday 8am to 5pm

IN THE OFFICE TUESDAY & WEDNESDAY OR BY APPOINTMENT

Address: [200 Hawthorne Ave. SE, Suite D450, Salem, OR 97301](#)

Cell: (971) 701-1139

Licensing Specialist Cell: (971) 701-1544

Fax: (503) 585-5797

[Oregon Board of Tax Practitioners : Welcome Page : State of Oregon](#)



NoticeFilingTrackedChanges.pdf
751K

EXHIBIT 13
FACEBOOK SURVEY CONDUCTED BY PLAINTIFF



Chad Mangum EA

Top contributor · February 15 at 6:39 PM · 🌐



This is for statistical purposes. Please humor me 🤔. In response to the Oregon Board of Tax Practitioners stance that ALL preparers have to be OR-licensed to do even a single OR return:

- ☐ I gave up OR clients because of this 27% > ✕
- ☐ I plan on getting licensed because of this 4% > ✕
- ☒ I already got licensed in order to comply 3% > ✕
- ☐ I'm concerned, but not changing anything 5% > ✕
- ☐ I'm not concerned and not changing anything 20% > ✕
- ☐ Are you serious?? They said they can mandate licensing for anyone in the world if they do a single OR return?? 41% > ✕

Add poll option...



You and 3 others

184 Votes



Like



Send

You turned off commenting for this post.

EXHIBIT 14
DECLARATION OF PLAINTIFF IN SUPPORT OF EXHIBIT 13

FOR THE COUNTY OF MARION

Case No. 25CV08937

**DECLARATION OF CHAD MANGUM IN
SUPPORT OF EXHIBIT 13**

I, Chad Mangum, declare that the following is true and correct:

- I conducted a survey in the private Facebook group "Tax Professionals of America", which has approximately 11,800 members, on February 15, 2025.
- The purpose of this survey was to gather data regarding tax professionals' responses to the Oregon Board of Tax Practitioners' licensing stance on out-of-state tax preparers.
- The survey received 184 votes, and respondents selected one of six available options regarding how the Oregon licensing policy affected their tax practices.
- Attached as Exhibit 13 is a true and correct screenshot of the survey results as they appeared on Facebook, posted on February 15, 2025.
- The responses indicate that 27% of participants gave up Oregon clients, 4% planned on getting licensed, 3% got licensed to comply, and 41% expressed surprise at the Board's position on out-of-state licensing.
- This exhibit accurately represents the survey responses and has not been altered except for formatting necessary for submission.

I hereby declare that the above statement is true to the best of my knowledge and belief, and that I understand it is made for use as evidence in court and is subject to penalty for perjury.

/s/ Chad Mangum
Signature

Date: 03/03/2025

Name: Chad Mangum

EXHIBIT 15
EMAIL FROM DEPARTMENT OF REVENUE AFFIRMING LTC
NUMBER ISN'T REQUIRED TO EFILE



LTC e-filing Requirement for Drake

Questions * DOR <Questions.DOR@dor.oregon.gov>

Wed, Jan 29, 2025 at 11:46 AM

CC: Filing Electronic * DOR <Electronic.FILING@dor.oregon.gov>

Confidentiality Notice: This e-mail may contain information that is privileged, confidential, or otherwise exempt from disclosure under applicable law. If you are not the addressee or it appears from the context or otherwise that you have received this e-mail in error, please advise me immediately by reply e-mail, keep the contents confidential, and immediately delete the message and any attachments from your system.

Good morning,

We have received this inquiry in years past and our reply has been that the requirement is not our agency requirement. However to ensure our electronic filing team is aware of this issue, we are forwarding your email to our e-filing coordinator team to confirm our answer.

Our response is based on the information you included in your e-mail. If your situation or facts change, or you need more information, please contact the Department of Revenue again.



Crisel

Tax Services

503-378-4988

Oregon Department of Revenue



We value your opinion and would like feedback on your experience with us. Please take our survey at: <https://www.research.net/r/WEBDORCX1>

Please contact our Tax Services Unit at the Oregon Department of Revenue in Salem at 503-378-4988 or toll-free from an Oregon prefix at 1-800-356-4222 if you have any further questions. Representatives are available in the Tax Services Unit Monday, Tuesday, Wednesday, and Friday from 7:30 a.m. until 5:00 p.m. and Thursday from 7:30 a.m. until 9:00 a.m. and 11 a.m. until 5:00 p.m.

From: Chad Mangur

Sent: Wednesday, January 29, 2025 10:35 AM

To: Questions * DOR <questions.dor@dor.oregon.gov>

Subject: LTC e-filing Requirement for Drake

You don't often get email from 10cmangum@gmail.com. Learn why this is important

Hi,

Drake Software will not allow e-filing of Oregon returns without a valid Licensed Tax Consultant (LTC) number. They stated this was a directive by whoever in Oregon approves their forms for e-filing. I spoke with an OR Practitioner Line representative a little while ago. He looked into it and stated that there isn't a requirement for that.

Could I get a response stating that it is, for sure, not required?

Thank you for your time.

Sincerely,

Chad Mangum

EXHIBIT 16
2025-2027 GOVERNOR’S BUDGET REPORT DEFENDANT’S JOB
EXPLICITLY WITHIN THE STATE

Program Prioritization for 2025-27

Agency Name: State Board of Tax Practitioners																				
2025-27 Biennium														Agency Number: 119000						
Program 1																				
Program/Division Priorities for 2025-27 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		OBTB	AGENCY	Agency Operations	1	3			\$ 1,346,988				\$ 1,346,988	1	2.00	N	Y	S	ORS 673.605 to 673.740 and ORS 673.990	
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
													\$ -							
				</																

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.

EXHIBIT 17
DEFENDANT’S 2025 NOTICE OF PROPOSED RULEMAKING

OFFICE OF THE SECRETARY OF STATE

TOBIAS READ
SECRETARY OF STATE

MICHAEL KAPLAN
DEPUTY SECRETARY OF STATE



ARCHIVES DIVISION

STEPHANIE CLARK
DIRECTOR

800 SUMMER STREET NE
SALEM, OR 97310
503-373-0701

**NOTICE OF PROPOSED RULEMAKING
INCLUDING STATEMENT OF NEED & FISCAL IMPACT**

CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILED

02/28/2025 1:00 AM
ARCHIVES DIVISION
SECRETARY OF STATE

FILING CAPTION: Oregon Board of Tax Practitioners proposed new and amended rule filing 2025

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 05/05/2025 5:00 PM

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

CONTACT: Laura Kardokus
971-701-1139
tax.bd@tax.oregon.gov

200 Hawthorne Ave. SE, Suite D450
Salem, OR 97301

Filed By:
Laura Kardokus
Rules Coordinator

HEARING(S)

Auxiliary aids for persons with disabilities are available upon advance request. Notify the contact listed above.

DATE: 04/30/2025

TIME: 9:00 AM - 12:00 PM

OFFICER: Laura Kardokus

IN-PERSON HEARING DETAILS

ADDRESS: Board of Accountancy Building, 200 Hawthorne Ave. SE, Suite D450, Salem, OR 97301

REMOTE HEARING DETAILS

MEETING URL: [Click here to join the meeting](#)

PHONE NUMBER: 503-446-4951

CONFERENCE ID: 472286234

NEED FOR THE RULE(S)

The proposed new and amended rules were made necessary, among other things, by changes in the technology that may be used by tax preparation businesses for the preparation of personal income taxes. Oregon Tax Preparation Businesses, who take in more work than their trained preparers can handle have, more than occasionally, been found to be reaching out not to other Oregon Licensed tax practitioners for assistance but to tax preparation businesses located outside of the State of Oregon – businesses whose employees have no training or expertise in the preparation of Oregon personal income taxes and as such pose a significant consumer protection risk to unwitting Oregon taxpayers who thought they were turning their tax information over to an Oregon Licensed Tax practitioners for the preparation of their Oregon Personal Income Taxes.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE

ORS 673.605-673.740 and OAR Chapter 800.

EXHIBIT 18
GRAMMATICAL BREAKDOWN OF ORS 673.730

ORS 673.730 – Powers of Board

The State Board of Tax Practitioners shall have the following powers, in addition to the powers otherwise granted by ORS 673.605 to 673.740, and shall have all powers necessary or proper to carry the granted powers into effect:

(1) To determine qualifications of applicants for licensing as a tax consultant or a tax preparer in this state; to cause examinations to be prepared, conducted and graded; and to issue licenses to qualified applicants upon their compliance with ORS 673.605 to 673.740 and the rules of the board.

Parts of Speech Analysis

Main Clause:

- **The** → (*definite article, modifies "State Board of Tax Practitioners"*)
- **State Board of Tax Practitioners** → (*proper noun, subject of the sentence*)
- **shall have** → (*verb phrase, "shall" is a modal verb, "have" is the base verb*)
- **the** → (*definite article, modifies "following powers"*)
- **following** → (*adjective, modifies "powers"*)
- **powers** → (*noun, direct object of "shall have"*)
- **in addition to** → (*prepositional phrase, modifies "shall have" by specifying extra context*)
- **the** → (*definite article, modifies "powers"*)
- **powers** → (*noun, object of the preposition "to"*)
- **otherwise** → (*adverb, modifies "granted"*)
- **granted** → (*past participle, describing "powers"*)
- **by** → (*preposition, introduces "ORS 673.605 to 673.740" as the agent of granting*)
- **ORS 673.605 to 673.740** → (*proper noun, object of the preposition "by"*)
- **and** → (*coordinating conjunction, connecting two independent clauses*)
- **shall have** → (*verb phrase, repeated from earlier*)
- **all** → (*adjective, modifies "powers"*)
- **powers** → (*noun, direct object of "shall have"*)
- **necessary** → (*adjective, modifies "powers"*)
- **or** → (*coordinating conjunction, linking "necessary" and "proper"*)
- **proper** → (*adjective, modifies "powers"*)
- **to carry** → (*infinitive verb phrase, expressing purpose*)

- **the** → (*definite article, modifies "granted powers"*)
- **granted** → (*past participle, modifies "powers"*)
- **powers** → (*noun, object of "to carry"*)
- **into** → (*preposition, introduces "effect" as the result of "to carry"*)
- **effect** → (*noun, object of the preposition "into"*)

Subsection (1) Clause Breakdown:

First Infinitive Phrase:

- **To determine** → (*infinitive verb phrase, main verb of the clause*)
- **qualifications** → (*noun, direct object of "to determine"*)
- **of** → (*preposition, introduces "applicants" as the possessors of "qualifications"*)
- **applicants** → (*noun, object of the preposition "of"*)
- **for** → (*preposition, introduces "licensing" as the purpose of qualifications*)
- **licensing** → (*gerund, noun functioning as object of "for"*)
- **as** → (*preposition, introducing a role specification*)
- **a** → (*article, modifies "tax consultant" and "tax preparer"*)
- **tax consultant** → (*noun, object of the preposition "as"*)
- **or** → (*coordinating conjunction, connecting "tax consultant" and "tax preparer"*)
- **a** → (*article, modifies "tax preparer"*)
- **tax preparer** → (*noun, object of the preposition "as"*)
- **in** → (*preposition, introducing "this state" as a location phrase*)
- **this** → (*demonstrative adjective, modifies "state"*)
- **state** → (*noun, object of the preposition "in"*)

Key Takeaways:

- **"In this state"** is an **adverbial prepositional phrase** modifying "licensing," specifying where the licensing applies.
- **"To determine," "to cause," and "to issue"** are **infinitive verb phrases** introducing legislative functions.
- **The main subject is "The State Board of Tax Practitioners," and "shall have" is the governing verb phrase.**

EXHIBIT 19
PLACEHOLDER FAQ WHILE RULES UNDERGO REVISION



Oregon Secretary of State
Tobias Read

[Home](#)
[Business](#)
[Voting](#)
[Elections](#)
[State Archives](#)
[Audits](#)
[OARD Home](#)
[Search Current Rules](#)
[Search Filings](#)
[Access the Oregon Bulletin](#)
[Access the Annual Compilation](#)
[FAQ](#)
[Rules Coordinator / Rules
Writer Login](#)

State Board of Tax Practitioners

Chapter 800

[^ Division 1 - PROCEDURAL RULES](#)
[^ Division 2 - LIMITATIONS PLACED ON UNREGISTERED OUT-OF-STATE TAX
PREPARATION BUSINESSES](#)
[^ Division 10 - CODE OF PROFESSIONAL CONDUCT](#)
[^ Division 15 - EDUCATION](#)
[^ Division 20 - PROCEDURES](#)
[^ Division 25 - TAX PREPARATION BUSINESSES](#)
[^ Division 30 - MISCELLANEOUS](#)

v2.1.1

[System Requirements](#) [Privacy Policy](#) [Accessibility Policy](#) [Oregon Veterans](#) [Oregon.gov](#)

Oregon State Archives • 800 Summer Street NE • Salem, OR 97310
Phone: 503-373-0701 • Fax: 503-373-0953 • Adminrules.Archives@sos.oregon.gov

© 2025 Oregon Secretary of State
All Rights Reserved

EXHIBIT 20
JOINT WAYS AND MEANS COMMITTEE MEETING, JUNE
8TH/12TH, 1973

Google Drive link to audio file obtained directly from the Oregon Archives Division.

https://drive.google.com/file/d/1C_hkdocmWGsXe_NwY8eWJ8z9P7Aq_xevt/view?usp=drive_link

Unofficial transcripts produced by Plaintiff available upon request for ease of reference.

EXHIBIT 21
JOINT WAYS AND MEANS COMMITTEE MEETING, JUNE 6TH,
1973

Google Drive link to audio file obtained directly from the Oregon Archives Division.

[https://drive.google.com/file/d/1UR-nKn4pufkfOxxwcxggnQRBZ7d_6QF/view?usp=drive link](https://drive.google.com/file/d/1UR-nKn4pufkfOxxwcxggnQRBZ7d_6QF/view?usp=drive_link)

Unofficial transcripts produced by Plaintiff available upon request for ease of reference.

EXHIBIT 22
HOUSE REVENUE COMMITTEE MEETING, MARCH 27TH, 1973

Google Drive link to audio file obtained directly from the Oregon Archives Division.

https://drive.google.com/file/d/109eOsi2TZii5zCWXsC0uSDAffotO8Wb5/view?usp=drive_link

Unofficial transcripts produced by Plaintiff available upon request for ease of reference.

EXHIBIT 23
PLAINTIFF'S DECLARATION IN SUPPORT OF EXHIBITS 20-22

Case No. 25CV08937

Chad Mangum,

Plaintiff,







-v-

State of Oregon, acting by and through the
State Board of Tax Practitioners,

Defendant.

**DECLARATION OF CHAD MANGUM IN
SUPPORT OF EXHIBITS 20-22**

- I am the Plaintiff in this action and make this declaration based on my personal knowledge.
- On February 14, 2025, I submitted a request to the Oregon State Archives Division for historical audio recordings of legislative committee hearings relating to House Bill 2271 (1973), the legislation that established the Oregon Board of Tax Service Examiners.
- In response to my request, the Archives Division provided access to digitized audio files of relevant hearings held before the House Revenue Committee on the following dates: March 20, March 27, June 6, June 8, June 12, and June 20, 1973. These files were transmitted to me via email with links to the audio file downloads.
- The audio recordings I received are unaltered and have been preserved in the same format as provided by the Archives Division. I have reviewed these recordings personally and relied on them in preparing my summary of legislative history submitted to the Court.
- The filenames and metadata of each audio file match the descriptions and dates provided by the Archives Division (to the extent possible, given character length restrictions—Full original file names below). These recordings are true and correct copies of official legislative proceedings as maintained by the State of Oregon.
- I make this declaration in support of the admissibility and authenticity of these recordings as evidence of legislative history under ORS 174.020(3) and Oregon case law interpreting statutory intent.

-  House_Revenue_Tape23_Side2_02_23_1973.mp3
-  House_Revenue_Tape30_Side1_03_20_1973_&_03_23_1973.mp3
-  House_Revenue_Tape31_Side1_03_27_1973.mp3
-  Joint_Ways_&_Means_Subcommittee_II_Tape19_Side1_05_31_1973_&_06_04_1973_&_06_05_1973_&_06_06_1973.MP3
-  Joint_Ways_&_Means_Subcommittee_II_Tape19_Side2_06_06_1973_&_07_11_1973_&_07_12_1973.MP3
-  Joint_Ways_&_Means_Tape6_Side1_06_08_1973_&_06_12_1973.MP3

I hereby declare that the above statement is true to the best of my knowledge and belief, and that I understand it is made for use as evidence in court and is subject to penalty for perjury.

/s/ Chad Mangum
Signature

Date: 04/19/2025

Name: Chad Mangum

EXHIBIT 24
1973 WEBSTER'S NEW COLLEGIATE DICTIONARY DEFINITION
OF "IN"

From the 1973 Webster's New Collegiate Dictionary

in \ 'in, ən, ən\ prep [ME, fr. OE; akin to OHG *in* in, L *in*, Gk *en*]

1 a — used as a function word to indicate inclusion, location, or position within limits

<~ the lake> <wounded ~ the leg> <~ the summer>

b: INTO 1 <went ~ the house>

2 — used as a function word to indicate means or instrumentality

<written ~ pencil> <bound ~ leather>

3 a — used as a function word to indicate limitation, qualification, or circumstance

<alike ~ some respects> <left ~ a hurry>

b: INTO 2a <broke ~ pieces>

4 — used as a function word to indicate purpose

<said ~ reply>

5 — used as a function word to indicate the larger member of a ratio

<one ~ six is eligible>

2in \ 'in\ adv

1 a (1): to or toward the inside esp. of a house or other building

<come ~>

(2): to or toward some destination or particular place

<flew ~ on the first plane>

b: at close quarters: NEAR

<play close ~>

c: so as to incorporate

<mix ~ flour>

— often used in combination

<built-in bookcases>

(1): to or at its place

<fit a piece ~>

2 a: within a particular place; esp: within the customary place of residence or business

b: in the position of participant, insider, or officeholder

c (1): on good terms

(2): in a specified relation

<bad with the boss>

d: in a position of assured or definitive success

<in vogue or season> or

<of an oil well: in production>

f: in one's presence, possession, or control

<after harvests are ~>

g: in for — certain to experience

<in for a rude awakening>

3in \ 'in\ adj

1 a: that is located inside or within

<the ~ part>

b: that is in position, operation, or power

<the ~ party>

c: INSIDE

2: that is directed or bound inward

<INCOMING <the ~ train>>

3 a: keenly aware of and responsive to what is new and smart

<the ~ crowd>

b: extremely fashionable

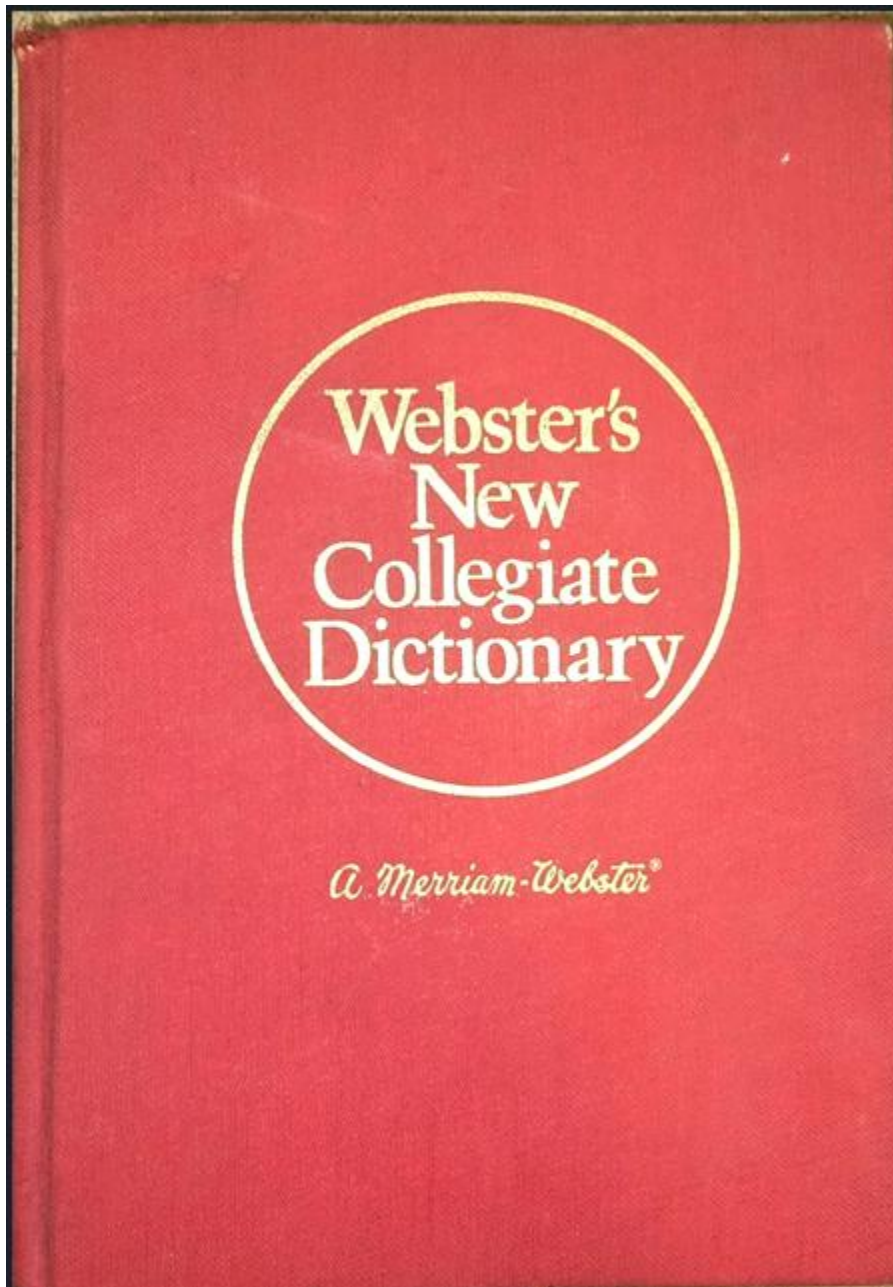
4in \ 'in\ n

1: one who is in office or power or on the inside

<a matter of ~s versus outs>

2: INFLUENCE, PULL

<enjoyed some sort of ~ with the commandant — Henriette Roosenburg>



Copyright © 1973 by G. & C. Merriam Co.

Philippines Copyright 1973 by G. & C. Merriam Co.

Library of Congress Cataloging in Publication Data
Main entry under title:

Webster's new collegiate dictionary.

"Based on Webster's third new international dictionary."

"A Merriam-Webster."

Editions for 1898-1948 have title: Webster's collegiate dictionary; 1949-61 and 1973 editions have title: Webster's new collegiate dictionary; 1963-72 editions have title: Webster's seventh new collegiate dictionary.

1. English language—Dictionaries.

PE1628.W4M4 1973 423 72-10966

ISBN 0-87779-308-5 (plain)

0-87779-309-3 (indexed)

0-87779-310-7 (Bucksyn)

COLLEGIATE is a registered trademark.

All rights reserved. No part of this work covered by the copyrights hereon may be reproduced or copied in any form or by any means—graphic, electronic, or mechanical, including photocopying, recording, taping, or information and retrieval systems—without written permission of the publisher.

Made in the United States of America

3

10

EXHIBIT 25
PLAINTIFF'S DECLARATION IN SUPPORT OF EXHIBIT 24

IN THE CIRCUIT COURT OF THE STATE OF OREGON

FOR THE COUNTY OF MARION

)	Case No. 25CV08937
Chad Mangum,)	
_____)	
Plaintiff,)	
)	
-v-)	DECLARATION OF CHAD MANGUM IN
)	SUPPORT OF EXHIBIT 24
)	
State of Oregon, acting by and through the)	
State Board of Tax Practitioners,)	
_____)	
Defendant.)	
)	
)	

I, Chad Mangum, declare that the following is true and correct:

- In support of my argument regarding the ordinary meaning of statutory language enacted in 1973, I obtained a copy of the *Webster's New Collegiate Dictionary*, published in 1973, which was in circulation at the time the Legislature passed House Bill 2271.
- I personally reviewed and transcribed the full dictionary entry for the word "in" as it appeared in the 1973 edition. The transcription attached to this declaration is a true and accurate copy of that entry, to the best of my knowledge.
- I also took photographs of the dictionary for evidentiary purposes. These include:
 - A photograph of the front cover of the dictionary;
 - A photograph of the inside cover showing the 1973 publication date;
 - A photograph of the full dictionary page containing the entry for "in."
 - A photograph of a close-up of the definition of the word "in."
- These materials are offered to assist the Court in understanding the ordinary meaning of "in" as it would have been understood at the time the statute was enacted. The entry defines "in" primarily as a preposition used to "indicate inclusion, location, or position within limits," consistent with a geographic reading of the phrase "in this state."

I hereby declare that the above statement is true to the best of my knowledge and belief, and that I understand it is made for use as evidence in court and is subject to penalty for perjury.

/s/ Chad Mangum
Signature

Date: 04/19/2025

Name: Chad Mangum