

BEFORE THE MINNESOTA
BOARD OF PSYCHOLOGY

In the Matter of
Martha Cohen, PhD., LP
License No. LP1749

ORDER FOR REINSTATEMENT

1. The Minnesota Board of Psychology (“Board”) is authorized pursuant to Minn. Stat. §§ 148.88 through 148.98 to license, regulate, and discipline persons who apply for, petition, or hold licenses to practice psychology in the State of Minnesota and is further authorized pursuant to Minn. Stat. §§ 214.10 and 214.103 to review complaints against psychologists, to refer such complaints to the Attorney General’s Office, and to initiate appropriate disciplinary action.

2. Martha Cohen, PhD., LP (“Licensee”) has been and now is subject to the jurisdiction of the Board from which he holds a license to practice psychology in the State of Minnesota.

3. Pursuant to Minn. Stat. section 270C.72, subdivision 1 (2012), the license of a psychologist must be Revoked if the Board receives an order from the Minnesota Commissioner of Revenue that the psychologist owes the state \$500 or more in delinquent taxes, penalties, or interest or has not filed tax returns and the Minnesota Commissioner of Revenue so notifies the Board.

4. On December 31, 2014, the Board received a Notice of License to Revocation from the Minnesota Commissioner of Revenue, which advised the Board that Licensee has an outstanding tax liability, and under Minnesota Statutes sections 270C.72

and 16D.08, subdivision 2, the board must revoke Licensee's license to practice psychology in the state of Minnesota. *Revenue Notice No. 96-1: Collection; Revocation of Licenses; Definition*, however, states that the Department of Revenue "deems the term revoke to mean that the taxpayer's license will be suspended until the tax obligation has been satisfied and the tax clearance certification has been issued." (Emphasis added.)

5. On January 27, 2015, the Board issued an Order for Suspension and served it on Licensee, as required by Minn. Stat. §§ 214.101, Subdivision. 1.

6. On August 12, 2015, the Board received the "Clearance Certificate" from Minnesota Commissioner of Revenue indicating this licensee's license can be reinstated.

ORDER

1. IT IS HEREBY ORDERED that Licensee's license to practice psychology in the State of Minnesota shall be and is **REINSTATED**, effective August 12, 2015.

Dated: August 18, 2015

MINNESOTA BOARD
OF PSYCHOLOGY


ANGELINA M. BARNES
Executive Director



MINNESOTA • REVENUE

August 12, 2015

ID: XXX-XX-0540

Letter ID: L1852806208

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#0000 0185 2806 2088#
MN Board of Psychology
ATTN: ANGELINA BARNES
2829 UNIVERSITY AVE SE #320
MINNEAPOLIS MN 55414-3237

Subject: Clearance certificate

This clearance certificate has been issued for the following license holder under the authority of Minnesota Statutes.

Debtor name: MARTHA COHEN

Debtor ID: XXX-XX-0540

License holder: Cohen, Martha
License expiration date: November 30, 2014
License type: Licensed Psychologist
License number: LP1749

Contact information:

By email: mdor.collection@state.mn.us

By mail: Minnesota Revenue
PO Box 64564
St. Paul, MN 55164-0564

By phone: (651) 556-5116
(800) 657-3909 (toll-free)

By fax: (651) 556-5116

STATE OF MINNESOTA
Commissioner of Revenue

by: 