

**BEFORE THE MINNESOTA  
BOARD OF PSYCHOLOGY**

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

**ORDER OF SUSPENSION**

WHEREAS, the Minnesota Board of Psychology (“Board”) is authorized pursuant to Minnesota Statutes sections 148.88 through 148.98 (2012) to license and regulate persons who hold licenses to practice psychology in the State of Minnesota and is further authorized pursuant to Minnesota Statutes sections 214.10 and 214.103 to review complaints against licensed psychologists and to initiate appropriate disciplinary action.

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

WHEREAS, pursuant to Minnesota Statutes section 270C.72, subdivision 1 (2012), the Board must revoke the license of a psychologist upon receipt of notice 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.

WHEREAS, on December 31, 2014, the Board received a Notice of License 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 certificate has been issued.” (Emphasis added.)

**ORDER**

1. IT IS HEREBY ORDERED that Licensee's license to practice psychology in the State of Minnesota is **SUSPENDED**, effective immediately. During the period of suspension, Licensee shall not practice psychology, as defined by Minnesota Statutes section 148.99, subdivision 5, in the State of Minnesota.

2. IT IS FURTHER ORDERED that if Licensee is in possession of her license to practice psychology, Licensee shall surrender and personally deliver or mail the license to Angelina M. Barnes, Executive Director, Minnesota Board of Psychology, 2829 University Avenue S.E., Minneapolis, Minnesota 55414, Suite 320, within ten days from the date of this Order.

3. IT IS FURTHER ORDERED that the suspension shall remain in effect until such time as the Board receives a tax clearance certificate from the Department of Revenue indicating that Licensee does not owe any delinquent taxes, penalties, or interest and has filed all required returns.

Dated: January 27, 2015

MINNESOTA BOARD OF PSYCHOLOGY

By: Angelina M. Barnes  
ANGELINA M. BARNES  
Executive Director