

DIVISION 10
Code of Professional Conduct

Definitions

800-010-0015

As used in these rules, unless the context requires otherwise:

(1) "Board" means the State Board of Tax Practitioners.

(2) "Branch Office" means an office or other place of business where clients would normally or usually contact a licensee.

(3) "Client" means a person for whom a licensee performs or agrees to perform professional services for **valuable consideration** ~~a fee~~ and the services are related directly or indirectly to the client's personal income taxes.

(4) "Confidential Information" means information furnished to a licensee for, or in connection with, the preparation of ~~a client's~~ **an** income tax return.

(5) "Designated Consultant" means a Licensed Tax Consultant who is the responsible individual for the preparation of all personal income tax returns prepared for the public for each registered tax preparation business.

(6) "Licensee" means a Licensed Tax Consultant, Licensed Tax Preparer, or any person, corporation, firm or partnership falling within the purview of ORS 673.605 to 673.735.

(7) "Resident Consultant" means the Licensed Tax Consultant who is physically present to conduct and carryout his/her duties in the principal or branch office.

(8) "Tax Consultant or Tax Preparer Practice" and a licensee's "professional practice" means any service performed or supervised by the licensee for a client, including any advice or recommendation made by the licensee to the client, when it is related directly or indirectly to the client's personal income tax return, if the licensee also prepares the client's personal income tax returns.

(9) "Tax Preparation Business" means a sole proprietorship, partnership, corporation or other entity that offers personal income tax preparation services to the public, for ~~a fee~~ **valuable consideration**, whether operated under an individual's own name or under an assumed business or corporate name, and including tax preparation businesses operated on a full- or part-time basis.

(10) "Valuable Consideration", as used in ORS 673.615 and OAR Chapter 800, means a benefit that accrues to a person as a result of preparing, advising or assisting in the preparation of personal tax returns

for others, or offering to perform such services. Valuable consideration need not be translatable into dollars and cents.

Stat. Auth.: ORS 673

Stats. Implemented:

Hist.: TSE 6, f. & ef. 1-5-76; TSE 2-1982, f. & ef. 5-10-82; TSE 1-1985, f. & ef. 1-15-85; TSE 6-1986, f. & ef. 12-31-86; TSE 3-1987, f. & ef. 10-2-87; TSE 1-1990, f. & cert. ef. 1-25-90; TSE 4-1991, f. & cert. ef. 10-28-91; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07; BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, f. & cert. ef. 2-1-10, f. & cert. ef. 2-1-11, f & cert 2-1-12

Identification

800-010-0040

(1) A licensee shall include the name of the tax preparation business, permanent address, and signature on the original and all copies of federal and state personal income tax returns or electronic filing documents prepared by the licensee, together with all other data required by the Internal Revenue Service, Department of Revenue, and State Board of Tax Practitioners. Office copies are exempt from this requirement.

(2) The state personal income tax return shall include the signature and the board issued license number of the licensee who substantially prepared the return.

(3) In addition to the original ~~copies of returns provided to or~~ filed on behalf of a client, at least

one (1) ~~duplicate~~ copy of the complete set of the *tax* returns, including all accompanying forms and schedules, shall be supplied to the client. A licensee is not required to provide ~~duplicate records~~ *a free copy of the tax returns* to a client more than once. However, in the case of a joint *tax* return, each spouse is entitled, upon request, to a *free* copy of the *tax* return.

Stat. Auth.: ORS 673.730(5)

Stats. Implemented:

Hist.: TSE 6, f. & ef. 1-5-76; TSE 12, f. & ef. 9-20-77; TSE 1-1978, f. & ef. 2-3-78; TSE 2-1982, f. & ef. 5-10-82; TSE 1-1985, f. & ef. 1-15-85; TSE 2-1995, f. & cert. ef. 5-5-95; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, f. & cert. ef. 2-5-09, f. & cert. ef. 2-1-10, f. & cert. ef. 2-1-11, f. & cert. ef. 2-1-12

DIVISION 15

Education

Basic Education

800-015-0005

(1) An accredited college/university, educational service district (ESD), or a private firm that has met or is exempt from the registration requirements of the Oregon Department of Education or a private firm offering classes only to its own employees and is exempt from the Oregon Department of Education requirements may act as a sponsor for the basic income tax course.

(2) Sponsors shall apply for course certification on a form provided by the Board.

(3) A basic course shall include:

- (a) At least 80 classroom hours of basic tax preparation instruction. If the course is offered through correspondence or online, it must be the equivalent of 80 classroom hours of instruction;
 - (b) Instruction in each of the subject areas specified in the Preparer Examination Index maintained by the Board;
 - (c) Sufficient working problems to instruct in the use of appropriate forms and schedules; and
 - (d) A midterm and final examination.
- (4) The Board ~~may~~ **shall** require a sponsor applicant to submit evidence that course materials and lesson plans comply with section (3) of this rule.
- (5) Basic course sponsors shall employ only instructors to teach basic courses who are actively licensed or who fall within the exemptions of ORS 673.610(2)(4) and who prepared taxes for at least two (2) tax seasons immediately prior to teaching the course.
- (a) The Board may grant a specific waiver to instructor qualifications when unusual or extenuating circumstances exist.
 - (b) Sponsors shall submit to the Board the names and qualifications of instructors teaching each basic course.
 - (c) Repeated low passage rates of an instructor's students on the tax preparers' examination could be evidence that the instructor may not be qualified to teach a basic tax preparation course.
 - (d) The instructor's approval to teach Basic Tax Preparation courses may be revoked by the Board.
- (6) Evidence of successful course completion shall be furnished to students by course instructors on a Board-approved session attendance certification form. Forms may be reproduced by course sponsors. If a student misses a portion of the class sessions, the instructor may provide makeup work.
- (7) Applications for course certification shall be submitted annually at least 60 calendar days prior to the course starting. Certification shall be for the subsequent 12 months.
- (8) The Board may refuse to issue or withdraw a course certification for failure to meet any of the course or instructor requirements contained in this rule.

Stat. Auth.: ORS 673.625(1)

Stats. Implemented:

Hist.: TSE 9, f. & ef. 6-28-76; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1979, f. 9-28-79, ef. 10-1-79; TSE 3-1979, f. 11-28-79, ef. 11-30-79; Renumbered from OAR 800-020-0040 by TSE 2-1980, f. & ef. 5-30-80; TSE 3-1982, f. & ef. 11-19-82; TSE 1-1985, f. & ef. 1-15-85; TSE 3-1990, f. & cert. ef. 1-25-90; TSE 7-1992, f. & cert. ef. 12-22-92; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07; BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, f. & cert. ef. 2-5-09, f. & ef. 2-1-10, f. & cert. ef. 2-1-12

Continuing Education

800-015-0010

(1) Except for renewal of an initial license, a Licensed Tax Consultant or Licensed Tax Preparer renewing a license shall ~~submit evidence of attending or by self attestation~~ **attest** on the renewal ~~must complete~~ **to have completed** at least 30 hours of acceptable continuing education since the last renewal date.

(2) ~~If by self attestation,~~ **Each** licensee shall report compliance with the continuing education requirements on the license renewal document. Licensees shall be

subject to the provisions of OAR 800-015-0015 pertaining to the periodic audit of continuing education.

(3) ~~If by self-attestation, proof~~ **Proof** of participation in required continuing education is the responsibility of the licensee. To ensure that proof of attainment of required continuing education is available for audit or investigation by the Board, licensees shall maintain a record of attendance for at least ~~two (2)~~ **four (4)** years following each continuing education cycle and renewal of the tax practitioner license.

(4) Continuing education credit will be accepted only for courses and seminars that comply with all Board rules regarding continuing education.

(5) The Board may verify continuing education information submitted by licensees.

(6) Education hours earned in excess of 30 hours annually cannot be carried over from one renewal period to the next, except extra hours earned during the month of renewal not claimed on that renewal may be submitted with the following year's renewal.

(7) Continuing education credit shall be granted only once during a license year for attendance at or instruction of duplicate seminars offered by the same sponsor or instructor.

(8) Continuing education credit for courses at accredited universities and colleges will be 15 hours for each semester hour credit and ten (10) hours for each quarter hour credit. For all other courses and seminars, one (1) hour of continuing education credit will be allowed for each hour of classroom attendance.

(9) Continuing education credit may be accepted for instructors of basic or advanced courses or seminars. The credit allowed will be two (2) hours for each hour of teaching, which includes preparation time. No more than ½ of total required continuing education credit can be in teaching.

(10) Correspondence and online study courses may be accepted if the program and sponsor comply with all Board rules regarding continuing education and:

(a) The sponsor requires evidence of satisfactory completion of workbooks or examinations before certificates are issued.

(b) The hours credited do not exceed the credit that would be allowed in a resident course covering the same material; and

(c) A course outline with accompanying workbooks or exams is submitted to the Board, prior to offering the material, for approval of course content and hours of credit claimed, if not already approved by California Tax Education Council (CTEC), Internal Revenue Service (IRS), National Association of State Boards of Accountancy (NASBA), ~~National Association of Tax Professionals (NATP), Quality Assurance Services (QAS)~~ or courses by such other sponsors as may be approved by the Board.

(11) "In-Company" instruction may be accepted if the course or seminar is presented to ten (10) or more people and all other requirements for continuing education sponsors are met. Portions of such educational sessions devoted to administrative and firm matters shall not be accepted.

(12) If a licensee claims credit for a course or seminar in the reasonable belief the instruction qualifies as acceptable continuing education, but the Board finds all or part of the hours claimed to be unacceptable, the licensee may be granted an additional period of time, not to exceed 60 calendar days, to make up the rejected hours.

(13) Licensed Tax Consultants and Licensed Tax Preparers who have extenuating circumstances and are unable to obtain all their continuing education by their license due dates may make application, by completing a form prescribed by the Board, for a waiver of continuing education hours.

Stat. Auth.: ORS 673.645 - ORS 673.667

Stats. Implemented: ORS 673.645 - ORS.673.667

Hist.: TSE 9, f. & ef. 6-28-76; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1979, f. 9-28-79, ef. 10-1-79; TSE 3-1979, f. 11-28-79, ef. 11-30-79; TSE 2-1980, f. & ef. 5-30-80, Renumbered from OAR 800-020-0045; TSE 3-1980, f. & ef. 8-22-80; TSE 2-1982, f. & ef. 5-10-82; TSE 3-1982, f. & ef. 11-19-82; TSE 1-1985, f. & ef. 1-15-85; TSE 3-1985, f. & ef. 12-5-85; TSE 9-1987, f. & ef. 12-21-87; TSE 1-1997, f. & cert. ef. 7-2-97; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07; BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, f. & cert. ef. 2-5-09, f. & ef. 2-1-10, f. & ef. 2-1-11, f. & cert. ef. 2-1-12

Continuing Education: Audit, Required Documentation and Sanctions 800-015-0015

(1) The Board will audit a select percentage of licensee records determined by the Board to verify compliance with continuing education requirements.

(2) Licensees notified of selection for audit of continuing education ~~attestation~~ shall submit to the Board, within 30 calendar days from the date of issuance of the notification, satisfactory evidence of participation in required continuing education in accordance with OAR 800-015-0010.

(3) Documentation of a certificate of completion of attendance at a program, seminar or course provided by a sponsor must include:

- (a) Name of student;
- (b) Name, address and telephone number of sponsoring institution/association or organization;
- (c) Location of program;
- (d) Title of program and description of content;
- (e) Name of instructor or presenter;
- (f) Date(s) of attendance;
- (g) Number of instruction hours;

(4) For documentation of completion of a college/university course, a licensee must submit a *photocopy* ~~copy~~ of an official transcript, diploma, certificate, statement or affidavit.

(5) If documentation of continuing education is invalid or incomplete, the licensee must correct the deficiency within 30 calendar days from the date of notice. Failure to correct the deficiency within the prescribed time shall constitute grounds for disciplinary action.

(6) Misrepresentation of continuing education, or failing to meet continuing education requirements or documentation may result in disciplinary action, which may include but is not limited to assessment of a civil penalty and suspension or revocation of the license.

Stat. Auth.: ORS 673.605 - 673.740

Stats. Implemented: ORS 673.605 - 673.740

Hist.: BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, f. & cert. ef. 2-5-09, f. & cert. ef. 2-1-11, f. & cert. ef. 2-1-12

Continuing Education Program Requirements

800-015-0020

(1) Acceptable continuing education is that which contributes directly to the expertise of the individual in the preparation of income tax returns, and is presented by a sponsor who meets the requirements of all Rules. It is the obligation of each licensee to select a course of study which will contribute to his or her competence in the preparation of income tax returns.

(2) The following general subject matters are acceptable to the extent they contribute directly to the expertise of *advising, assisting or preparing income tax returns*: ~~income tax preparation~~:

- (a) Taxation.
- (b) Practitioner Ethics.
- (c) Accounting and payroll theory.
- (d) Estate, tax or investment planning.
- (e) Computer technology.
- (f) *Tax representation: exam, collections or appeals.* ~~Others, if the licensee can demonstrate a direct relationship to the preparation of a client's income tax returns.~~
- (g) *Others, if the licensee can demonstrate a direct relationship to the preparation of a client's income tax returns.*

(3) Programs primarily directed towards the licensee's personal benefit, rather than that of his or her clients, and programs relating primarily to general business management, are unacceptable. Some examples of unacceptable subjects are:

- (a) Memory improvement.
- (b) Buying or selling a tax practice.
- (c) Setting fee schedules.
- (d) Character development.
- (e) Behavior modification.
- (f) Business management.
- (g) Labor law.
- (h) Economic forecasts.
- (i) Learning to operate office equipment.

(4) Programs must be at least one (1) 50-minute education hour with credit given in whole hours only.

(5) Programs must be conducted by a qualified instructor whose background, training, education or experience make it appropriate for the person to lead a discussion on the subject matter of the particular program.

(6) Licensees may not receive credit for repeat of courses taken *from the same instructor* within the same continuing education reporting period.

Stat. Auth.: ORS 673.645 - ORS 673.667

Stats. Implemented: ORS 673.645 - ORS 673.667

Hist.: TSE 9, f. & ef. 6-28-76; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1979, f. 9-28-79, ef. 10-1-79; TSE 3-1979, f. 11-28-79, ef. 11-30-79; TSE 2-1980, f. & ef. 5-30-80, Renumbered from OAR 800-020-0045; TSE 1-1985, f. & ef. 1-15-85; TSE 3-1985, f. & ef. 12-5-85; TSE 2-1989, f. & cert. ef. 10-27-89; TSE 8-1992, f. & cert. ef. 12-22-92; TSE 2-1997, f. & cert. ef. 7-2-97; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 1-2007, f. 1-12-07, cert. ef. 2-1-07; f. & cert. ef. 2-5-09, f. & ef. 2-1-10, f. & cert. ef. 2-1-12

Continuing Education and Basic Sponsor Requirements 800-015-0030

(1) Sponsors shall:

- (a) Maintain for at least ~~two (2)~~ **four (4)** years an outline of each program presented;
- (b) Maintain for at least ~~two (2)~~ **four (4)** years a record of attendance for each program presented;
- (c) Maintain for at least ~~two (2)~~ **four (4)** years a record of instructor names, addresses and qualification; and
- (d) Provide the student a certificate or other verification of completion at the conclusion of the program. If the sponsor is an accredited college or university, a ~~student transcript or grade report~~ **photocopy of an official transcript or certificate of completion** showing the credit earned will be acceptable verification. For all other sponsors, the certification shall include:
 - (A) Name of student;
 - (B) Name, address and telephone number of sponsoring institution/association or organization;
 - (C) Location of program;
 - (D) Title of program and description of content;
 - (E) Name of instructor or presenter;
 - (F) Date(s) of attendance;
 - (G) Number of instruction hours.

(1) Sponsors must conduct their programs in an honest and ethical manner.

Stat. Auth.: ORS 673.655

Stats. Implemented:

Hist.: TSE 9, f. & ef. 6-28-76; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1979, f. 9-28-79, ef. 10-1-79; TSE 3-1979, f. 11-28-79, ef. 11-30-79; TSE 2-1980, f. & ef. 5-30-80, Renumbered from OAR 800-020-0045; TSE 1-1985, f. & ef. 1-15-85; TSE 3-1985, f. & ef. 12-5-85; TSE 4-1995, f. & cert. ef. 5-5-95; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, f. & cert. ef. 2-5-09, f. & cert. ef. 2-1-11, f. & cert. ef. 2-1-12

DIVISION 20 Procedures

Application for Examination

800-020-0015

(1) Application to take the examination for a tax preparer or tax consultant must be filed with the Board on forms prescribed and furnished by the Board. The application must include the examination fee and the proctor site fee, if applicable. The application must be signed.

(2) The application and examination fee shall be filed with the Board no later than one (1) month prior to the examination date, except when the Board sets tighter deadlines due to extenuating circumstances.

(3) Completed basic course certification forms as required under OAR 800-015-0005(6) **or a photocopy of an official transcript issued by an accredited college or university** shall be submitted to the Board by the student with the initial application for a Tax Preparer License. The preparer applicant may file an application to take the examination before completing the basic tax course. ~~Applicants shall furnish the Board a~~

~~brief outline of courses completed, together with a transcript from the educational institution if the course(s) they completed has/have not received prior approval from the Board.~~ If the Board determines the course(s) completed is/are comparable to those described in OAR 800-015-0005, the applicant shall be eligible to take the examination.

4) A tax consultant applicant who is a Licensed Tax Preparer shall submit verification by the applicant's employer or employers, on forms prescribed and furnished by the Board, that the applicant has worked in the capacity as a Licensed Tax Preparer for not less than a cumulative total of 780 (**total of 1100 effective 7-1-2012**) hours during at least two (2) of the last five (5) years.

(5) A tax consultant applicant who is claiming equivalent tax preparer experience shall submit on forms prescribed and furnished by the Board:

(a) Verification by the applicant's employer or employers that the applicant has worked in the capacity as a Licensed Tax Preparer for not less than a cumulative total of 780 (**total of 1100 effective 7-1-2012**) hours during at least two (2) of the last five (5) years.

(i) The Board will accept employment as an income tax auditor or taxpayer service representative with the Internal Revenue Service or State Department of Revenue as being equivalent experience.

(ii) For the purpose of meeting the work experience requirement for tax consultants, one hour of experience gained through volunteer tax preparation programs such as VITA ~~and~~ *or* AARP-TCE will be accepted for each five hours spent preparing, advising or assisting in the preparation of tax returns through the volunteer program, up to a maximum of 150 (**total of 212 effective 7-1-2012**) hours credited. To qualify for the one (1) to five (5) hour experience credit, total hours worked in the volunteer program must be verified in writing by a supervisor knowledgeable in tax preparation.

(b) To claim experience under this section, the applicant must submit a petition signed under penalty of perjury that the work experience claimed is true, correct and complete.

(6) Applicants for the tax consultant examination must have completed, within a year prior to submitting application, a minimum of 15 hours of acceptable continuing education in personal income taxation to meet the requirements of OAR 800-015-0010 to 800-015-0030. This requirement is in addition to the required 780 (**total of 1100 effective 7-1-2012**) hours of work experience earned during at least two (2) of the last five (5) years.

(7) A tax practitioner applicant claiming tax consulting experience in another state shall:

(a) Submit, on a form prescribed and furnished by the Board, a petition signed under penalty of perjury, claiming self-employment as a tax practitioner for no less than two (2) of the last five (5) years; and

(b) Furnish documented proof of self-employment as a tax practitioner.

(8) A tax preparer or tax consultant applicant who has worked in the capacity as a tax practitioner in another state or in an exempt status may request Board approval to substitute work experience for up to two-thirds of the classroom hours of basic income

tax education otherwise required to qualify as a tax preparer or tax consultant. Approval may be granted to substitute experience for education only if:

- (a) The applicant was actively engaged in a tax preparation business within two (2) years prior to the date of application;
- (b) The applicant has at least three (3) years experience in a tax preparation business;
- (c) The applicant has gained a competency level through work experience that is equal to those applicants who have successfully completed the basic income tax course; and
- (d) The applicant submits verification by the applicant's employer(s) or evidence of self-employment regarding the work experience.

(9) The Board may accept education credit for courses completed by a tax consultant applicant to substitute for up to 260 (**total of 365 effective 7-1-2012**) hours of work experience at the rate of one (1) classroom hour of education for five (5) hours of experience if:

- (a) The subject matter of the course was related to taxation;
- (b) The applicant completed the course within one (1) year of applying to become a Licensed Tax Consultant; and
- (c) Credit for the course is not claimed to fulfill continuing education requirements.

(10) Information required of the applicant and on the application forms shall be completed before an applicant may be admitted to an examination.

Stat. Auth.: ORS 673.625

Stats. Implemented:

Hist.: TSE 8, f. & ef. 5-19-76; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1979, f. 9-28-79, ef. 10-1-79; TSE 2-1980, f. & ef. 5-30-80; TSE 2-1982, f. & ef. 5-10-82; TSE 3-1982, f. & ef. 11-19-82; TSE 1-1985, f. & ef. 1-15-85; TSE 3-1985, f. & ef. 12-5-85; TSE 4-1988, f. & cert. ef. 11-2-88; TSE 5-1990, f. & cert. ef. 5-3-90; TSE 9-1992, f. & cert. ef. 12-22-92; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 1-2005, f. & cert. ef. 1-5-05; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07; BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, f. & cert. ef. 2-5-09, f. & ef. 2-1-10, f. & ef. 2-1-11, f. & cert. ef. 2-1-12, f. & ef. 7-1-12

Examination Conduct; Disqualification

800-020-0022

(1) Examination Conduct: Examinations shall be conducted in a designated area with restricted access. Approval notification of an applicant's eligibility to take the examination must be issued by the board office prior to scheduling an appointment for examination. Authorization must be provided by the board office or proctoring site before bringing any materials, electronic equipment or devices into the examination area. Applicants shall be required to provide a government issued photographic identification such as a driver's license before being allowed to take the examination.

(2) Examination Disqualification: A candidate may be immediately disqualified during or after the examination for conduct that interferes with the examination. Such conduct includes:

- (a) Taking or attempting to take any unauthorized items, notes, materials or devices into the examination area;
- (b) Giving or attempting to give assistance to others in answering questions during the examination;

- (c) Receiving or attempting to receive assistance during the examination, including assistance from other individuals, notes, books or devices to answer questions;
- (d) Removing or attempting to remove any secure examination-related information, notes, or materials from the examination site;
- (e) Failing to follow directions relative to the conduct of the examination;
- (f) Exhibiting behavior which impedes the normal progress of the examination; and
- (g) Endangering the health or safety of a person involved in the examination.

(3) Disqualification will invalidate the examination and result in forfeiture of the examination and fees. ***Any candidate who has been disqualified during an exam will need to request in writing approval from the Board to retake the exam.*** The candidate will be required to reapply, ~~submit~~ ***by submitting a new exam application***, additional examination fees, and ~~request in writing via submission of a new application to schedule another examination.~~ ***a letter requesting approval to retake the exam including an explanation of their actions which resulted in disqualification from the exam. If approved the*** The examination will be scheduled at a date, time and place determined by the Board ~~following the date of disqualification.~~

Stat. Auth.: ORS 673.605 - 673.740, 673.990

Stats. Implemented: ORS 673.605 - 673.740, 673.990

Hist.: BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, f. & cert. ef. 2-1-12

Fees

800-020-0025

The fees for licenses and registrations issued, renewed, reactivated or otherwise, shall be prescribed by the State Board of Tax Practitioners by rule but shall not exceed the following:

- (1) The fee for application for examination for a tax preparer's license is \$50.
- (2) The fee for application for examination for a tax consultant's license is \$85.
- (3) The fee for issuance of a tax preparer's initial license is \$50.
- (4) *The fee for a combination tax preparer's initial license/tax preparation business registration is \$110.***
- ~~(4)~~ (5) The fee for renewal for a tax preparer's active license is \$80.
- ~~(5)~~ (6) The fee for issuance or renewal of a tax consultant's active license is \$95.
- ~~(6)~~ (7) The fee for an initial consultant license, if an applicant holds an active preparer's license is \$65.
- ~~(7)~~ (8) The fee for an initial combination consultant license/tax preparation business registration, if an applicant holds an active preparer's license is \$125.
- ~~(8)~~ (9) The fee to place a tax preparer's license in inactive status is \$35.
- ~~(9)~~ (10) The fee to place a tax consultant's license in inactive status is \$50.
- ~~(10)~~ (11) The fee for reactivation of a tax preparer license in inactive status is \$80.
- ~~(11)~~ (12) The fee for reactivation of a tax consultant license in inactive status is \$95.
- ~~(12)~~ (13) The fee to reactivate a tax preparer or tax consultant license in lapsed status is \$35, plus payment of all unpaid renewal fees.
- ~~(13)~~ (14) The fee for a duplicate practitioners license is \$10.
- ~~(14)~~ (15) The fee for a duplicate business registration is \$10.

~~(15)~~ **(16)** The fee for a replacement tax consultant's certificate is \$15.

~~(16)~~ **(17)** The fee for issuance or renewal of a tax preparation business registration is \$110.

~~(17)~~ **(18)** As provided by subsection (a) and (b) of this section, the fee for issuance or renewal of a combination tax consultant's or tax preparer's license and tax preparation business registration is \$155:

(a) For Consultants – If postmarked on or before June 15th.

(b) For Preparers – If postmarked on or before October 15th.

~~(18)~~ **(19)** The fee for issuance or renewal of a branch office registration is \$20.

~~(19)~~ **(20)** The nonrefundable processing fee retained for all refunds issued is \$10.

~~(20)~~ **(21)** Dishonored Check or Electronic Payment. Pursuant to ORS 30.701, whenever a bank check, credit or debit transaction in payment of an obligation due for fees, penalties, copies of records or materials, or other services to the agency, is dishonored by the bank upon which the check is drawn, the applicant or authorization holder will be assessed and must pay an administrative processing fee in the amount of \$25. The Board may take any other disciplinary action against an authorization holder or payer and may seek other legal remedies in pursuing to effect collection of the returned items. If a check is returned for Non-Sufficient Fund (NSF) or uncollected funds the Board will attempt to collect payment by other means.

Stat. Auth.: ORS 673.730

Stats. Implemented: ORS 673.685

Hist.: TSE 4(Temp), f. & ef. 11-20-75 through 3-19-76; TSE 8, f. & ef. 5-19-76; TSE 14, f. 10-25-77, ef. 11-1-77; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 3-1979, f. 11-28-79, ef. 11-30-79; TSE 1-1985, f. & ef. 1-15-85; TSE 2-1986, f. & ef. 7-14-86; TSE 1-1987(Temp), f. 6-30-87, ef. 7-1-87; TSE 5-1987, f. & ef. 10-2-87; TSE 7-1987(Temp), f. & ef. 11-17-87; TSE 1-1988, f. & cert. ef. 2-19-88; TSE 4-1990, f. & cert. ef. 5-3-90; TSE 3-1991(Temp), f. 8-14-91, cert. ef. 9-29-91; TSE 5-1991, f. & cert. ef. 10-28-91; TSE 12-1991(Temp), f. & cert. ef. 11-25-91; TSE 3-1992, f. 5-15-92, cert. ef. 6-1-92; TSE 3-1997, f. & cert. ef. 9-4-97; BTSE 1-2001, f. & cert. ef. 4-19-01; BTSE 1-2002(Temp), f. & cert. ef. 8-6-02 thru 1-1-03; Administration correction 4-16-03; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 3-2007, f. 7-30-07, cert. ef. 8-1-07; BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, f. & ef. 2-1-10, f. & ef. 2-1-11, f. & cert. ef. 7-1-11, f. & cert. ef. 2-1-12

DIVISION 25

Tax Preparation Business

Tax Preparation Business Registration

800-025-0020

(1) A tax preparation business shall not offer services to the public until the business has:

- (a) Complied with applicable laws and rules of the Oregon Corporation Division;
- (b) Registered with the Board, on a Board-approved application form, the tax preparation business name, address, telephone number, and e-mail address; the name(s) of the owner(s) of the business; and the name of the individual(s) responsible under OAR 800-025-0040 for the tax activities of the business; and
- (c) Paid the tax preparation business registration fee required under OAR 800-025-0025.

(2) Within 15 business days of a change of name or ownership, a tax preparation business must file a new business registration with the Board and pay a new business registration fee.

(3) A person who offers tax preparation services under more than one tax preparation business name must register each such name as a separate business.

(4) All tax preparation businesses shall comply with State Fire Marshall Address Identification requirements.

Stat. Auth.:ORS 673.730(5)

Stats. Implemented:

Hist.: TSE 1-1985, f. & ef. 1-15-85; TSE 13-1991(Temp), f. & cert. ef. 11-25-91; TSE 14-1991, f. 11-25-91, cert. ef. 1-1-92; TSE 4-1992, f. & cert. ef. 5-15-92; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, f. & cert. ef. 2-5-09, f. & ef. 2-1-10, f. & ef. 2-1-11, f. & cert. ef. 2-1-12

Eligibility for Combined Tax Preparation Business Registration and Tax Consultant/Preparer License 800-025-0027

(1) A tax preparation business is not eligible for a combined license and registration under OAR 800-020-0025(15) unless at least one (1) of the owners of the tax preparation business is a Licensed Tax Consultant or Licensed Tax Preparer. As used in this section, "owner" means an individual who owns at least ten (10) percent of the tax preparation business.

(2) A tax preparation business, including a tax preparation business that must file a new registration due to a change of name or ownership, is not eligible for a combined license and registration under OAR 800-020-0025(15) unless the registration submitted is:

(a) A new registration, at the time of application for the owner's tax consultant's or tax preparer's license;

(b) A renewal registration, before the expiration date of the current registration.

(3) A licensee who owns more than one (1) tax preparation business is eligible for only one combined license and business registration under OAR 800-020-0025(17). A licensee must pay the full business-registration fee ~~for a second or additional tax preparation businesses~~ **for each additional tax preparation business** under OAR 800-020-0025(17).

Stat. Auth.:

Stats. Implemented:

Hist.: TSE 9-1991, f. & cert. ef. 10-28-91; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, f. & cert. ef. 2-5-09, f. & ef. 2-1-10, f. & ef. 2-1-11, f. & cert. ef. 2-1-12