

Oregon Board of Tax Practitioners

Summary of Changes

Effective **July 1, 2012** the following major changes will go into effect:

OAR 800-010-0050

Advertising and Solicitation

All business advertising must include the board issued registration number of the firm or the firm's Designated Licensed Tax Consultant. All individual advertising must include the licensee's board issued license number.

OAR 800-020-0015

Application for Examination

Increases hours of work experience required to qualify to take the consultant examination from 780 hours to 1100 hours. For the purpose of meeting work experience requirements for tax consultants applicants the maximum hours of credit allowed through volunteering will increase from 150 hours to 212 hours. Hours acceptable through education allowable in lieu of work experience increases from 260 hours to 365 hours.

Effective **Feb 1, 2012** the following major changes will go into effect:

OAR 800-015-0010

Continuing Education

Requires that licensees maintain a record of attendance for all continuing education courses for a total of 4 years instead of 2 as previously required. This change mirrors federal requirements for continuing education retention. Additional change clarifies credentialing associations acceptable for sponsors of correspondence and/or self-study continuing education courses not specifically approved by the Board.

OAR 800-015-0020

Continuing Education Program Requirements

Includes "Tax representation: exam, collection or appeals" as acceptable subject matter for continuing education. Clarifies that licenses taking repeat courses by the same instructor within the same continuing education reporting period will not be acceptable for continuing education credit.

OAR 800-015-0030

Continuing Education and Basic Sponsor Requirements

Requires that sponsors of continuing education maintain records for 4 years. Requires that licensees taking education from a sponsor that is an accredited

college or university must submit at a minimum a photocopy of an official transcript as acceptable verification.

OAR 800-020-0015

Application for Examination

Clarifies that applicants taking education from an accredited college or university in lieu of the “80-hour Basic Income Tax Course” must submit at a minimum a photocopy of an official transcript as acceptable verification.

OAR 800-020-0022

Examination Conduct; Disqualification

Outlines requirements of applicants seeking examination approval if previously disqualified from an exam.

OAR 800-020-0025

Fees

Modifies the fee required for a combination initial tax preparer license/tax preparation business registration.

OAR 800-025-0020

Tax Preparation Business Registration

Adds requirement that all tax preparation businesses located within a residence have identifying house numbers visible from the street as mandated by the State Fire Marshall Address Identification requirement.

Effective **July 1, 2011** the following major change will go into effect:

OAR 800-020-0025

Fees

Reduces fees from \$80 to \$50 for tax preparer initial license.