

**DIVISION 10  
CODE OF PROFESSIONAL CONDUCT**

**800-010-0015**

**Definitions**

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.

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

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

[(4)] (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 business.

[(5)] (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.

[(6)] (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.

[(7)] (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.

[(8)] (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, 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.

[(9)] (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

**800-010-0017**

**Incompetence and Negligence**

Under ORS 673.700(3):

(1) A licensee is incompetent who has engaged in conduct which evidenced a lack of ability or fitness to perform his or her professional functions.

(2) A licensee is negligent who has engaged in detrimental conduct *[of such magnitude as to indicate a willful indifference to the consequences of his or her actions.] to the client.*

Stat. Auth.: ORS 673

Stats. Implemented: Hist.: TSE 8-1990, f. & cert. ef. 9-4-90; TSE 9-1990(Temp), f. & cert. ef. 10-30-90; TSE 1-1991, f. & cert. ef. 1-3-91; BTP 1-2003, f. & cert. ef. 9-23-03

## **800-010-0025**

### **Integrity and Objectivity**

(1) A licensee shall not knowingly misrepresent facts while preparing, **assisting** or advising in the preparation of income tax returns. A licensee may resolve doubt in favor of a client if there is reasonable support for the position.

(2) A licensee who finds that a client has made an error or omitted information or related material required on an income tax return shall promptly advise the client of such error or omission.

(3) A licensee shall not arrange for or permit a client's individual income tax refund check to be mailed to the licensee at any time, for any purpose.

(4) Commissions earned for the personal services of the licensee, such as real estate, insurance, investment and securities sales, may be earned if the licensee also holds any license, permit or registration required by law to perform the services. A licensee shall disclose in writing that s/he will be compensated for any personal services. The client will acknowledge receipt of the disclosure in writing.

(5) Fees in connection with preparation of tax returns must be stated separately from, and in addition to, any other professional services provided.

(6) A licensee shall, upon written request by a client, make available or return within a reasonable time to the client, personal papers or source material in the manner furnished to the licensee by the client;

- (a) A licensee who has provided a tax return to a client shall, upon written request by the client, make available within a reasonable time to the client, copies of depreciation schedules that support the return;
- (b) A licensee is not required to furnish records to a client more than once under this subsection.

(7) A licensee shall not engage in fraudulent, deceptive or dishonest conduct relating to the licensee's professional practice.

(8) A licensee shall not violate any position of trust, including positions of trust outside the licensee's professional practice.

Stat. Auth.: ORS 673.730(6)

Stats. Implemented: Hist.: TSE 6, f. & ef. 1-5-76; TSE 3-1980, f. & ef. 8-22-80; TSE 1-1985, f. & ef. 1-15-85; TSE 4-1986, f. & ef. 8-15-86; TSE 3-1989, f. & cert. ef. 12-20-89; TSE 1-1992, f. 3-24-92, cert. ef. 6-1-92; 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

## **800-010-0030**

### **Accountability**

(1) A Licensed Tax Consultant or registered business shall only allow persons to practice in the consultant's or business' name who are licensed as tax consultants, tax preparers, or **as** described in ORS 673.610.

(2) A Licensed Tax Consultant shall not permit the use of the consultant's license to enable others to establish and carry on a business for the preparation of personal income tax returns wherein the consultant's only interest is the receipt of a fee for use of the consultant's license and the Licensed Tax Consultant does not provide supervision of the tax preparation activities as defined in OAR 800-025-0050.

(3) A Licensed Tax Consultant or a Licensed Tax Preparer shall not state or imply that a Licensed Tax Preparer preparing tax returns to which the consultant's license number or business information is affixed is not:

- (a) Fully subject to the supervision of the Licensed Tax Consultant or registered business; as defined in OAR 800-025-0050; or
- (b) Acting as agent of the Licensed Tax Consultant or registered business.

(4) A Licensed Tax Preparer shall not engage in the preparation of tax returns, assist in such preparation, gather tax information, or provide tax advice unless the Licensed Tax Preparer is under

the supervision of a Licensed Tax Consultant as defined in OAR 800-025-0050. *[Add a return before subsection (5) to create a separate paragraph]*

(5) A licensee shall not maintain a financial interest in or hold an employment position with any business entity that offers personal income tax preparation services, if any other person maintains a financial interest in the entity, or holds a management position involving authority over the business operations of the entity, and:

- (a) That person's tax consultants or tax preparers license has been permanently revoked; or
- (b) The Board has refused to issue or renew a license to that person; or
- (c) Another state regulatory agency or the Internal Revenue Service has revoked or refused to issue or renew an occupational license, registration or permit held or requested by that person, for conduct involving tax preparation or dishonesty.

(6) If required to do so under section (5) of this rule, a licensee shall be allowed a reasonable time, not to exceed 180 days, to sever an existing relationship with a person whose license is revoked or refused.

(7) Section (5) of this rule does not apply to a licensee or a person described in subsections (5)(a) through (c) of this rule, whose only financial interest in a tax preparation business is the ownership of ten percent or less of the stock in a publicly-held corporation.

Stat. Auth.: ORS 673

Stats. Implemented: Hist.: TSE 6, f. & ef. 1-5-76; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 1-1985, f. & ef. 1-15-85; TSE 8-1987, f. & ef. 12-21-87; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07

## **800-010-0041**

### **Address and Telephone**

Licensees shall file with the Board their current **mailing address**, residence address, email address and telephone number(s). Licensees shall also file with the Board their current business address, telephone number and a year-round address and telephone number where clients and the Board may contact the licensee. Whenever any of the information required in this section changes, the licensee shall *[immediately]* notify the Board **within 10 days**.

Stat. Auth.: ORS 673

Stats. Implemented: Hist.: TSE 1-1985, f. & ef. 1-15-85; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07

## **DIVISION 15 EDUCATION**

## **800-015-0005**

### **Basic Education**

(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, 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 require that a sponsor applicant 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 is 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 *[at the option of]* 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 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

## 800-015-0010

### Continuing Education

(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 on the renewal must complete** 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 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 years following each continuing education cycle and renewal of the tax practitioner license.**

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

(5) *[(3)]* The Board may verify continuing education information submitted by licensees.

(6) *[(4)]* 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 *[may be withheld by the licensee and submitted]* **not claimed on that renewal may be submitted** with the following year's renewal.

(7) *[(5)]* 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.

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

(9) *[(7)]* Continuing education credit may be accepted for instructors of basic or advanced courses or seminars. The credit allowed will be two 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) [(8)] Correspondence 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.

(11) [(9)] "In-Company" instruction may be accepted if the course or seminar is presented to ten 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) [(10)] 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 days, to make up the rejected hours.

(13) [(11)] 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

## **800-015-0015**

### **Continuing Education: Audit, Required Documentation and Sanctions**

**(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 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 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 classroom hours of instruction;**

**(4) For documentation of completion of a college/university course, a Licensee must submit a 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 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.**

## 800-015-0030

### Continuing Education and Basic Sponsor Requirements

- (1) Sponsors shall:
  - (a) Maintain for at least two years an outline of each program presented;
  - (b) Maintain for at least two years a record of attendance for each program presented;
  - (c) Maintain for at least two 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 showing the credit earned will be acceptable verification. For all other sponsors, the certification shall include:
    - (A) Student's name;
    - (B) Sponsor's name and address;
    - (C) **Instructor's/presenter's name**
    - (D) [(C)] Location of program;
    - (E) [(D)] Title of program;
    - (F) [(E)] Date(s) attended;
    - (G) [(F)] Number of classroom hours of instruction.
- (2) 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

## DIVISION 20 PROCEDURES

### 800-020-0015

#### Application for Examination

(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, together with the examination fee **and 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 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) shall be submitted to the Board by the student with the 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 agency 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 hours during at least two of the last five 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 hours during at least two of the last five 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 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 hours credited. To qualify for the one to five hour experience credit, total hours worked in the volunteer program must be verified in writing by a supervisor.

(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 hours of work experience earned during at least two of the last five years.

(7) A tax consultant 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 consultant for no less than two of the last five years; and

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

(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 years prior to the date of application;

(b) The applicant has at least three years experience in a tax preparation business;

(c) *[In the opinion of the Board, t]* 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 hours of work experience at the rate of one classroom hour of education for five hours of experience if:

(a) The subject matter of the course was related to taxation;

(b) The applicant completed the course within one 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

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

## 800-020-0020

### Examinations

(1) Licensing examinations shall be scheduled as the Board deems appropriate.

(2) Tax preparer and tax consultant applicant's examination shall be written. Questions shall be so constructed as to measure the applicant's knowledge of Oregon and federal personal income tax law, theory and practice; the provisions of ORS 673.605 to 673.735 and the **Code of Professional Conduct**. The tax consultant examination shall require a higher standard of knowledge.

(3) A tax preparer applicant must have at least a 75 percent grade or score on the entire examination to pass.

(4) A tax consultant applicant must have at least a 75 percent grade or score on the entire examination to pass.

(5) An agent holding a valid treasury card who is enrolled to practice before the Internal Revenue Service must have at least a 75 percent grade or score on the *[c]Consultant's [s]State-[o]Only* portion of the examination to pass.

(6) Pass or fail results, including scores, of the examination shall be *[mailed]* **provided** to each examination candidate, *[in writing by regular US Postal Service]* **electronically or in writing**. Results will not be given by any other means.

(7) No review of examination questions by the applicant will be granted.

(8) An applicant who fails to pass the examination shall be eligible for a succeeding examination upon making application and payment of the examination fee.

(9) An applicant who passes an examination must apply for licensing within 60 days from the examination date. If application for license is not made within 60 days, the applicant must *[be reexamined]* **retake the examination**, unless there are verifiable circumstances beyond the reasonable control of the applicant, subject to the discretion of the Board.

Stat. Auth.: ORS 673

Hist.: TSE 8, f. & ef. 5-19-76; TSE 10(Temp), f. & ef. 11-29-76 thru 3-28-77; TSE 11, f. & ef. 4-6-77; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1980, f. & ef. 5-30-80; TSE 1-1981 (Temp), f. 1-2-81, ef. 1-5-81; TSE 2-1982, f. & ef. 5-10-82; TSE 1-1983, f. & ef. 3-10-83; TSE 1-1984(Temp), f. & ef. 12-20-84; TSE 1-1985, f. & ef. 1-15-85; TSE 2-1985(Temp), f. & ef. 6-11-85; TSE 2-1986, f. & ef. 7-14-86; TSE 4-1987, f. & ef. 10-2-87; TSE 1-1989, f. & cert. ef. 6-8-89; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 2-2004, f. 8-12-04 cert. ef. 8-31-04; BTP 2-2005, f. 7-28-05, cert. ef. 8-1-05; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05

[Note: Preparers must submit verification of completion of the 80 hour basic course when making application for licensure.]

## 800-020-0022

### Examination Conduct; Disqualification

(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. The candidate will be required to reapply, submit additional examination fees, and request in writing via submission of a new application to schedule another examination. *[Reexamination can be scheduled upon receipt of an approval notification issued by the board office.]* **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

## **800-020-0025**

### **Fees**

**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 *[\$40]* **\$50**.

(2) The fee for application for examination for a tax consultant's license is *[\$70]* **\$85**.

(3) The fee for issuance or renewal of a tax preparer's active license is *[\$65]* **\$80**.

*[(4) The fee for an initial Preparer license issued within 6 months of the renewal date will be one-half the annual fee.]*

**(4) The fee for issuance or renewal of a tax consultant's active license is \$95.**

*[(5) Except as provided in subsection (a) of this section, the fee for issuance of a tax consultant's active license is \$75.*

*(a) If an applicant holds an active tax preparer's license which was renewed less than six months previously, the fee for issuance of a tax consultant's active license is offset by a credit equal to 50% of the preparer license fee.]*

**(5) The fee for an initial consultant license, if an applicant holds an active preparer's license is \$65.**

**(6) The fee for an initial combination consultant license/business registration, if an applicant holds an active preparer's license is \$125.**

*[ (6) The fee for renewal of a tax consultant's active license is \$75.]*

(7) The fee **to place** *[for issuance or renewal of]* a tax preparer's *[inactive]* license **in inactive status** is \$35.

(8) The fee **to place** *[for issuance or renewal of]* a tax consultant's *[inactive]* license **in inactive status** is \$50.

(9) The fee for reactivation of a tax preparer's *[inactive]* license **in inactive status** is *[\$65]* **\$80**.

(10) The fee for reactivation of a tax consultant's *[inactive]* license **in inactive status** is *[\$75]* **\$95**.

(11) The *[late]* fee *[for restoration]* **to reactivate** *[of]* a tax preparer's *[s]* or tax consultant's *[lapsed]* license **in lapsed status** is *[\$25]* **\$35**, plus payment of all unpaid renewal fees.

(12) The fee for a *[replacement or]* duplicate license is \$10.

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

(14) The fee for issuance or renewal of a tax preparation business registration is *[\$95]* **\$110**.

(15) 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 *[\$120]* **\$155**:

(a) For Consultants – If postmarked on or before June 15<sup>th</sup>.

(b) For Preparers – If postmarked on or before October 15<sup>th</sup>.

(16) The fee for issuance or renewal of a branch office registration is *[\$10]* **\$20**.

**(17) 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 agency 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 agency 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

## **800-020-0026**

### **Refunds of Examination Fees**

(1) A \$10 nonrefundable processing *[charge]* **fee** shall be retained from all examination application fees. The remainder of an examination application fee shall be refunded only when the applicant is not qualified or when there are verifiable circumstances beyond the reasonable control of the applicant, subject to the discretion of the Board.

(2) Except as provided in section (3) of this rule, an applicant who has been approved to sit for the examination but who fails to take or pass the examination shall not be entitled to a refund of the examination fee.

(3) If application for examination is made in anticipation of successfully completing the required basic course and the applicant fails to complete the required course a refund of the examination fee will be issued only if:

- (a) The applicant establishes that failure to successfully complete the course was beyond the reasonable control of the applicant subject to the discretion of the Board; and
- (b) The applicant notifies the Board *[within 30 days before or after the scheduled exam]* **prior to the scheduled examination date.**

Stat. Auth.: ORS 673.730(3)

Hist.: TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1982, f. & ef. 5-10-82; TSE 1-1983, f. & ef. 3-10-83; TSE 1-1985, f. & ef. 1-15-85; TSE 2-1986, f. & ef. 7-14-86; TSE 6-1991, f. & cert. ef. 10-28-91; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 1-2003, f. & cert. ef. 9-23-03

## **800-020-0030**

### **Licenses – Renewals and Reactivation**

(1) Applicants who pass the required examination and meet all other requirements shall be issued a license upon request and payment of the license fee. The licensee shall be assigned a permanent license number.

(2) Tax preparers' licenses shall expire annually on September 30.

(3) Tax consultants' licenses shall expire annually on May 31.

(4) Renewal licenses shall be issued upon receipt of a signed renewal application notice, proof of required continuing education and the appropriate fee.

**(5) Licensed Tax Preparers have the option to file for inactive status on or before October 15, provided the license is not in lapsed status as provided in OAR 800-020-0035 (2).**

**(6) Licensed Tax Consultants have the option to file for inactive status until June 15, provided the license is not in lapsed status as provided in OAR 800-020-0035 (2).**

*[(5)]* (7) If a tax preparers or tax consultants license is suspended or revoked, the individual's license and pocket identification card become the property of the Board and shall, on demand, be delivered by the holder to the Board of Tax Practitioners.

*[(6)]* (8) Licenses that have *[become]* **been placed in** inactive or lapsed **status** may be reactivated upon receipt of a completed reactivation application form prescribed by the *[b]*Board, proof of required continuing education and the appropriate fee(s).

Stat. Auth.: ORS 673.730

Hist.: TSE 8, f. & ef. 5-19-76; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1982, f. & ef. 5-10-82; TSE 1-1985, f. & ef. 1-15-85; TSE 2-1986, f. & ef. 7-14-86; TSE 2-1993, f. & cert. ef. 2-23-93; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07

## 800-020-0031

### Certificates

(1) A Licensed Tax Consultant's certificate issued by the Board may be displayed by the licensee so long as the licensee holds a current valid license as a Licensed Tax Consultant. If a Licensed Tax Consultant's license has *[become]* **been placed in** inactive or lapsed **status**, the holder shall no longer display the certificate.

(2) If a tax consultant's license is suspended or revoked, the certificate becomes the property of the Board and shall on demand be delivered by the holder to the Board of Tax Practitioners.

Stat. Auth.:ORS 673.730

Hist.: TSE 13, f. & ef. 9-20-77; TSE 1-1985, f. & ef. 1-15-85; TSE 2-1993, f. & cert. ef. 2-23-93; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07

## 800-020-0035

### Inactive and Lapsed Status

(1) Except as provided in section (3) of this rule, a license that has *[become]* **been placed in** inactive **status** may be reactivated upon **submission of a reactivation application**, payment of *[the]* **license** fee for an active license and proof of compliance with all past continuing education requirements the same as if the licensee had held an active license.

(2) Except as provided in section (3) of this rule, a license that has *[become]* **been placed in** lapsed **status** may be reactivated to active status upon **submission of a reactivation application**, payment of all past unpaid fees and proof of compliance with all past continuing education requirements the same as if the licensee had held an active license. A license that has *[become]* **been placed in** lapsed **status** shall not be placed in inactive status.

(3) A license that has *[become]* **been placed in** inactive or lapsed **status**, or a combination thereof, for three consecutive years, shall not be reactivated to active status.

(4) The Board may refuse to reactivate a license that has *[become]* **been placed in** inactive or lapsed **status** for the same reasons it may refuse to issue, renew, suspend, or revoke a license.

Stat. Auth.:ORS 673.645, ORS 673.667 & ORS 673.730

Hist.: TSE 8, f. & ef. 5-19-76; TSE 3-1985, f. & ef. 12-5-85; TSE 2-1991, f. & cert. ef. 1-30-91; TSE 6-1992, f. 8-13-92, cert. ef. 8-1-93; TSE 2-1993, f. & cert. ef. 2-23-93; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07

## DIVISION 25

### TAX PREPARATION BUSINESSES

## 800-025-0020

### Tax Preparation Business Registration

(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 business name, address and telephone number; 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 business registration fee required under OAR 800-025-0025.

(2) Within ten 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 name must register each such name as a separate business.

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

## 800-025-0023

### Reporting Closing of Business; Address and Phone Changes

A tax preparation business shall notify the Board within ten days of:

- (1) Termination of the tax preparation business;

(2) A change in the **mailing address, physical** address, email address or telephone number(s) of the business.

Stat. Auth.: ORS 673.730(5)

Stats. Implemented:

Hist.: TSE 7-1991, f. & cert. ef. 10-28-91; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07

## 800-025-0025

### Renewal of Tax Preparation Business Registration

(1) Tax preparation business registrations shall expire annually on June 15, except that combination business registration/tax preparer licenses shall expire annually on October 15.

(2) At least 30 days *[before]* **prior to** the registration expiration date each year, the Board shall **attempt to notify each business, using the contact information they provided to the Board, that their *[mail a renewal notice to each registered]* tax preparation business registration is up for renewal.**

(3) Renewal registrations shall be issued to qualifying businesses upon receipt of a completed registration renewal application and the fee for registering a tax preparation business specified in OAR 800-020-0025(14) or the fee for a combined tax consultants or tax preparers license and business registration specified in OAR 800-020-0025(15).

(4) A business whose registration has expired shall not perform tax preparation services for the public, for a fee, or offer such services, until the **business submits a new business registration *[re-]* application and the application** process has been completed.

Stat. Auth.:

Stats. Implemented:

Hist.: TSE 8-1991, f. & cert. ef. 10-28-91; BTP 1-2004, f. 1-28-04, cert. ef. 2-1-04; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05

## 800-025-0030

### Branch Offices

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

(1) *[(2)]* A tax preparation business shall not operate any branch office until:

(a) The business has complied with all laws and rules of the Board concerning tax business registration;

(b) The **mailing address, physical** address and phone number(s) of the branch office and the name and license number of the resident consultant for the branch office have been submitted to the Board; and

(c) The business has paid an annual **fee for the** branch office registration *[fee]* for that location as required under OAR 800-020-0025(16).

(2) *[(3)]* Branch office registrations shall expire annually on the expiration date of the associated tax business registration.

(3) *[(4)]* At least 30 days before the expiration of a branch office registration, the Board shall *[mail a renewal notice to the]* **attempt to notify each business, using the contact information they provided to the Board, that their** tax preparation *[business that operates the]* branch office **registration is up for renewal.**

(4) *[(5)]* Renewal branch office registrations shall be issued to qualifying businesses upon receipt of the required annual registration fee.

(5) *[(6)]* A tax preparation business operating branch offices shall notify the Board within 10 days of:

(a) Change of **mailing address, physical** address, **e-mail address** or phone number(s) of the branch office.

(b) Change in resident consultant of the branch office.

(c) Closing the branch office.

(6) *[(7)]* Branch offices must be conducted under the same name as the principal office. This name shall be posted conspicuously in each branch office.

(7) [(8)] The name of the Designated Consultant and the name of the Resident Consultant must be posted conspicuously in [or on] each branch office.

(8) [(9)] The current registration issued by the Board for a branch office must be posted conspicuously in the branch office.

Stat. Auth.: ORS 673.730(5)

Stats. Implemented: ORS 673.730(5)

Hist.: TSE 1-1985, f. & ef. 1-15-85; TSE 10-1991, f. & cert. ef. 10-28-91; TSE 5-1992, f. 5-15-92, cert. ef. 7-1-92; TSE 2-1996, f. & cert. ef. 12-30-96; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05

## 800-025-0060

### Consultant in Residence

(1) A Licensed Tax Consultant shall be in residence at each principal and branch office. "Tax consultant in residence" means that a Licensed Tax Consultant is physically present to conduct and carry out his/her duties in the principal or branch office for at least fifty (50) percent of the time an office is open to the public for tax preparation, assistance & advice during each week from January 15 to [April 15 or] **the federal filing deadline without extensions and** during each month for the remainder of the year **for year round offices**.

(2) The Board may waive the Licensed Tax Consultant in residence requirement of subsection (1) upon written application which details how the management and supervision of principal and branch offices will effectively be accomplished. The Board shall grant a waiver only where at least one of the following circumstances exist:

- (a) Sickness or death of a Licensed Tax Consultant.
- (b) Unforeseen or unusual circumstances.

(3) In granting or denying a written application for waiver, the Board shall evaluate each case on an individual basis, considering the following factors:

- (a) Distance between offices supervised by a Licensed Tax Consultant.
- (b) Past compliance of waiver applicants with ORS 673.605 to 673.735 and rules of the Board.
- (c) Whether the policies and procedures described in the application will result in effective management and supervision of Licensed Tax Preparers in the absence of a [r]Resident [c]Consultant.

(4) Applicants shall apply annually for waiver of the resident consultant rule. The application shall provide all of the information described in guidelines established by the Board for applying for waivers. Except in emergency circumstances, such as incapacitation, death or resignation of a resident tax consultant, waiver applications will not be accepted after January 31 for branch offices intended to operate at any time during the period January 1 to April 15 of the same calendar year. Approved waivers shall expire on the expiration date of the associated tax business registration or a date established by the Board.

(5) All applications must be acted upon by [*a Business Practices Committee consisting of three Board members appointed by the Board chair*] **the Board**. Disapproval of an application by the [*Business Practices Committee*] **Board** may be appealed [*to the Board*].

(6) The supervising Licensed Tax Consultant of an office for which a waiver has been approved shall meet in person with Licensed Tax Preparers in the office at least twice weekly to review the work of each Licensed Tax Preparer and respond to questions.

Stat. Auth.: ORS 673.730(5)

Stats. Implemented: ORS 673.615(2)4

Hist.: TSE 1-1985, f. & ef. 1-15-85; TSE 5-1986, f. & ef. 10-6-86; TSE 6-1987, f. & ef. 10-2-87; TSE 3-1988, f. & cert. ef. 8-26-88; TSE 5-1995, f. & cert. ef. 5-5-95; TSE 2-1996, f. & cert. ef. 12-30-96; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07

## 800-025-0070

### Keeping of Records

(1) If a Licensed Tax Consultant is employed by another Licensed Tax Consultant, the records shall be kept by the employing Licensed Tax Consultant.

(2) If the Licensed Tax Consultant who has been designated as responsible for the tax return preparation activities and decisions of the corporation, firm or partnership, ceases to be connected with the corporation, firm or partnership the records shall be retained by the corporation, firm or partnership.

**(3) The records of the returns shall be kept for a period of not less than four years after the date of the preparation, advice or assistance.**

Stat. Auth.: ORS 673

Stats. Implemented:

Hist.: TSE 8, f. & ef. 5-19-76; TSE 1-1985, f. & ef. 1-15-85; Renumbered from 800-020-0070; BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07

## DIVISION 30 MISCELLANEOUS

### 800-030-0025 - Civil Penalties.

(1) **Civil Penalty Ranges.** Pursuant to ORS 673.735, a civil penalty in the following range shall be assessed for each violation of the following statutes and rules:<sup>1</sup>

(2) **Civil Penalty Factors.** Pursuant to ORS 673.735, the following factors shall be considered in determining the amount of civil penalty to assess for each violation above the minimum established under paragraph (1) of this rule or for violations not specified in paragraph (1):

- (a) The previous record of the person in complying, or failing to comply, with ORS 673.605 to 673.740, or any rule or order adopted there under.
- (b) The harm to the consumer as a result of the violation.
- (c) The person's knowledge of the statute, rule, or order violated. An intentional, reckless, or willful violation warrants a high civil penalty per violation.
- (d) The person's lack of cooperation with the Board.
- (e) The seriousness of the violations committed.

(3) **Daily Civil Penalty.** Pursuant to ORS 673.735, the Board may impose civil penalties of not more than \$5,000 for each violation of ORS 673.605 to 673.740, or any rule adopted there under. In the case of violations of ORS 673.615, 673.643, or 673.705(5), or OAR 800-010-0025(7) or 800-010-0042, the Board may consider each business day a person continues in violation following Board notification to be a separate violation.

Statute/Rule Violated	Civil Penalty Range Per Violation	
	Minimum	Maximum
ORS 673.615 ORS 673.663 ORS 673.705 OAR 800-010-0020(1) OAR 800-010-0020(2) OAR 800-010-0025(1) OAR 800-010-0025(7) OAR 800-010-0035	\$100	\$5,000
ORS 673.700(3) OAR 800-010-0025(3) OAR 800-010-0025(6) OAR 800-010-0030 OAR 800-010-0045 OAR 800-025-0040	\$50	\$3,000
OAR 800-010-0042 OAR 800-010-0050 OAR 800-010-0040 OAR 800-020-0031 OAR 800-025-0020(1) OAR 800-025-0025(4)	\$50	\$2,000
ORS 673.700(8) ORS 673.690 OAR 800-010-0025(4) OAR 800-010-0025(5) OAR 800-010-0041 OAR 800-020-0065 OAR 800-025-0010 OAR 800-025-0020(2) OAR 800-025-0020(3) OAR 800-025-0023 OAR 800-025-0030 OAR 800-025-0060	\$50	\$1,000
<b>ALL other ORS/OAR's not included above</b>	<b>\$0</b>	<b>\$5,000</b>

<sup>1</sup>The Board has determined that the gravity of the following types of violations warrant at least the following minimum civil penalties for each violation committed.

(4) **Civil Penalty Adjustment.** The civil penalty amount to be imposed under this rule shall be lowered to an appropriate amount when the Board determines that the total civil penalties to be assessed against a person are grossly disproportionate to the seriousness of the violations committed.

(5) **Payment of Civil Penalties.** Unless otherwise ordered by the Board, payment of any civil penalty imposed by the Board must be made within 60 days of the date a final order assessing the penalty is issued. If the civil penalty is not paid within that time, in addition to any other action allowed by law or Board rules, proceedings may be instituted to suspend, revoke or refuse to renew the tax consultants or tax preparers license of the person against whom the penalty is assessed.

Stat. Auth.: ORS 673.730

Stats. Implemented: ORS 673.735

Hist.: TSE 1-1985, f. & ef. 1-15-85; BTSE 1-1998, f. & cert ef 9-3-98; BTSE 1-2002(Temp), f. & cert. ef. 8-6-02 thru 1-1-03; Administrative correction 4-16-03; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 1-2004, f. 1-28-04, cert. ef. 2-1-04; BTP 3-2004, f. 10-11-04 cert. ef. 11-1-04; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05

## **800-030-0050**

### **Obtaining Information and Purchasing Board-Provided Materials and Services**

Materials and services available to the public and licensees through the Tax Board may be obtained or purchased as follows:

(1) In response to telephone requests, the board office may provide the tax practitioner name, license number, whether the license is active or expired, business location, business telephone number and whether a discipline record exists.

(2) A copy of the Oregon Revised Statutes Chapter 673 and Oregon Administrative Rules Chapter 800 may be provided upon request at no charge for the first request. A charge will be assessed for additional/multiple copies.

(3) All requests for any information other than that listed in sub-section (1) and (2) of this rule must be submitted in writing to the board office.

(4) The Board may charge for copies of its records. The types of records that the Board can charge for copies includes, but is not limited to, such material as copies of certificate(s), license(s), registration(s), board meeting materials that are available to the public, general information, duplicating requests requiring multiple records search or the compiling and creation of official documents.

(5) Fees shall not exceed the Board's actual costs for copying the record(s) requested including, but not limited to, the Board's cost for locating, compiling, making available for inspection, obtaining legal or other professional advice related to the request, reviewing the records in order to delete exempt material, supervising a person's inspection of original records, preparing the copy in paper, audio, or electronic format, certifying documents as true copies, and delivery of such record(s).

(6) All fees assessed must be paid before public records are made available. Estimates/fees for processing requests for public records may be given when requested. Person(s) making the public records request is responsible for the actual costs regardless of the estimate.

(7) Persons who want to obtain copies of the following records may learn the charge for them by contacting the board office:

- (a) A list of name's, addresses and places of business for all licensed tax practitioners currently on file with the Agency;
- (b) A list of records, regardless of whether status is active, inactive, expired or archived;
- (c) One or more photocopies of any Board document or portion thereof;
- (d) Copies of board meeting minutes or committee meeting minutes/reports.

(8) Advertising services provided by the Board for a fee which can be obtained by contacting the board office:

- (a) Advertising for help-wanted, sale of business and tax related services or products in the Board newsletter;
- (b) Advertising of Tax Consultant or Tax Business on the Board Web site. Licensees and businesses must be in good standing with the Board to obtain and maintain this service.
- (c) All advertising is subject to the review and approval of the Board.

(9) Charges for records may be waived or substantially reduced if the request is in the public interest, pursuant to ORS 192.440(4)&(5).

(10) The following fees apply to requests for the following types of public records, information, and services provided by the Board:

- (a) Fee for a list of current licensees, which includes; license number, name, mailing address is \$25.
- (b) Fee for a monthly subscription to a list of current licensees is \$120 per year. Lists provided between the 1<sup>st</sup> – 10<sup>th</sup> of each month.
- (c) Fee for duplicates of tape recordings of board meetings, disciplinary hearings, etc. that are available to the public are \$5 each, plus labor at an hourly rate of \$25, mailing costs and any Department of Justice costs that may need to be incurred.
- (d) Fee for **board/committee meeting materials**, [*a one year subscription of board meeting minutes,*] available to the public, is: [*\$24.*]
  - (A) **\$10 per board/committee meetings' minutes.**
  - (B) **\$5 per board/committee notice and agendas.**
- (e) Fees for advertising for help-wanted and tax related services or products in board newsletter:
  - (A) \$10 per 3 3/8 inch line or part line.
  - (B) \$350 for a full page ad.
  - (C) \$180 for a half page ad.
  - (D) \$100 for a quarter page ad.
  - (E) \$50 for a business card size ad.
- (f) Fee for advertising of **a tax consultant or tax business or as an employee of a tax business** on the [*b*]/Boards website:
  - (A) Name, **business** address (physical & e-mail), and phone is [*\$5*] **\$10** per year per county.
  - (B) An additional [*\$5*] **\$10** per county annual fee may be charged for a link to a [*licensee's*] tax **business** [*preparation*] related website.
- (g) Fee for multiple records search including duplicating of documents is labor at an hourly rate of \$30, per page duplicating .05 cents, mailing costs and any Department of Justice costs that may need to be incurred.
- (h) Fee for making general photocopies is labor at an hourly rate of \$25, per page duplicating .05 cents, mailing costs and any Department of Justice costs that may need to be incurred.

Stat. Auth.: ORS 192, ORS 670 & ORS 673

Stats. Implemented: N/A

Hist.: TSE 5-1986, f. & ef. 10-6-86; TSE 6-1990, f. & cert. ef. 5-3-90; BTSE 1-1999, f. & cert. ef. 11-23-99 BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 3-2004, f. 10-11-04 cert. ef. 11-1-04