

What duties can unlicensed staff perform:

The Board often receives calls from licensees asking what type of office functions can be performed by unlicensed staff and still be assured the business is in compliance with Board statutes and rules.

Office staff may:

- perform data entry as long as the information does not come from source documents or directly from the consumer's personal income tax return
- verify the accuracy of the math on the returns
- make copies of tax returns for the taxpayers
- use copies of source documents when checking returns for accuracy; office staff should never use original source documents.
- check that the amounts listed on a document for withholdings, property taxes, and other information has been transferred correctly.
 - If there is a discrepancy with data on any document, (original or copy) unlicensed staff are NOT allowed to make any changes and should give the document/data to a licensee to make the correction.

The Board strongly recommends an office procedure be developed that specifically outlines the duties of unlicensed staff and that the procedure is shared with unlicensed staff before they begin working in the office.

The intention of having unlicensed office staff may be to help the consumer by avoiding delays, but the consequences of preparing advising, or assisting in the preparation of personal income tax returns could result in a civil penalty for the staff person as well as the designated consultant and owner of the business if the business is not in compliance with Oregon Revised Statutes (ORSs) governing tax practitioners.