

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 the registration expiration date each year, the Board shall mail a renewal notice to each registered tax preparation business.

(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(13) or the fee for a combined tax consultant's or preparer's license and business registration specified in OAR 800-020-0025(14).

(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 re-application process has been completed.

Stat. Auth.:

Stats. Implemented:

Hist.: TSE 8-1991, f. & cert. ef. 10-28-91

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:¹

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 800-010-0025(1) OAR 800-010-0025(7) OAR 800-010-0035	\$1,000	\$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	\$750	\$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(5)	\$500	\$2,000
ORS 673.700(8) ORS 673.690 OAR 800-010-0025(4) OAR 800-010-0041 OAR 800-020-0065 OAR 800-025-0010 OAR 800-025-0023 OAR 800-025-0030 OAR 800-025-0060	\$500	\$1,000

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

(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.

(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 consultant's or tax preparer's 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