

**TAX CONSULTANT  
INITIAL APPLICATION**  
Include Examinee #: \_\_\_\_\_

OREGON STATE BOARD OF TAX PRACTITIONERS

Phone: 503-378-4034 Fax: 503-378-3575 E-mail: [tax.bd@state.or.us](mailto:tax.bd@state.or.us) Website: [www.oregon.gov/OTPB](http://www.oregon.gov/OTPB)

<b>1</b>	<b>MAILING ADDRESS:</b> Per OAR 800-010-0041 ~ All licensees shall <u>immediately</u> notify the Board upon any changes to Sections #1.		
	PLEASE PRINT OR TYPE		
	"LEGAL NAME" Last	First	Middle
	<b>MAILING ADDRESS:</b>		
	City:	State:	Zip Code: County:
	<b>RESIDENCE ADDRESS (IF DIFFERENT):</b>		
	City:	State:	Zip Code: County:
	Residence Phone No.:	Business Phone No.:	
Fax:	*E-Mail:		

**Please provide the Board of Tax Practitioners with your current e-mail address to assure receipt of Board information.**

<b>2</b>	<b>COMPLIANCE:</b>
	Has a license in any other occupation or professional capacity issued in your name in any state or by the federal government ever been refused, suspended, revoked, or restricted? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, attach an explanation and provide date(s), location, and nature of offenses(s).
	Have you ever been convicted of, <u>OR</u> are you now under indictment for any criminal offense(s) which an established element is dishonesty, fraud or deception, per ORS 673.700(4)(b)? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, attach an explanation and provide date(s), location, and nature of offenses(s).

<b>3</b>	<b>EMPLOYMENT:</b>
	Are you an employee who; prepares, assists or advises in the preparation of tax returns? Yes <input type="checkbox"/> No <input type="checkbox"/>
	Name of employing business: _____ Name of Designated Consultant: _____

<b>4</b>	<b>SIGNATURE:</b>
	Under penalties of perjury, I declare that I have examined this application, including any accompanying attachments (if any) and to the best of my knowledge and belief, it is true, correct, and complete.
Signature of Licensee: _____ Date: _____	

<b>5</b>	For a combination consultant license and business registration, you <b>must</b> fill out a Business Registration Application and submit it with your Consultant License Application. Business Registration Applications are located on the agency's website at: <a href="http://www.oregon.gov/OTPB/Forms.shtml">http://www.oregon.gov/OTPB/Forms.shtml</a>						
	<table style="width:100%;"> <tr> <td style="width: 50%;"><b>ACTIVE 2007-08 LTP LICENSEES:</b></td> <td style="width: 50%;"><b>NEW LICENSEE:</b></td> </tr> <tr> <td><input type="checkbox"/> Consultant License only (LTC) ~ \$65</td> <td><input type="checkbox"/> LTC license only ~ \$95</td> </tr> <tr> <td><input type="checkbox"/> Combo LTC License/Tax Business Reg ~ \$125</td> <td><input type="checkbox"/> Combo LTC license/Tax Business Reg ~ \$155</td> </tr> </table>	<b>ACTIVE 2007-08 LTP LICENSEES:</b>	<b>NEW LICENSEE:</b>	<input type="checkbox"/> Consultant License only (LTC) ~ \$65	<input type="checkbox"/> LTC license only ~ \$95	<input type="checkbox"/> Combo LTC License/Tax Business Reg ~ \$125	<input type="checkbox"/> Combo LTC license/Tax Business Reg ~ \$155
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<input type="checkbox"/> Consultant License only (LTC) ~ \$65	<input type="checkbox"/> LTC license only ~ \$95						
<input type="checkbox"/> Combo LTC License/Tax Business Reg ~ \$125	<input type="checkbox"/> Combo LTC license/Tax Business Reg ~ \$155						
<b>TOTAL FEES: \$</b> _____							

<b>6</b>	<b>MAIL PAYMENT TO:</b>	<b>STATE BOARD OF TAX PRACTITIONERS</b>
	<b>OR</b>	<b>UNIT 07</b>
<b>FAX PAYMENT TO:</b>	<b>PO BOX 4395</b>	<b>PORTLAND, OR 97208</b>
		<b>(503) 378-3575</b> (if paying by credit/debit card)
Credit/Debit Card Visa ___ MC ___ DC ___ Number _____		Expires _____

**PLEASE READ INSTRUCTIONS ON BACK OF THIS PAGE**

**ATTENTION TAX CONSULTANTS!**  
**IMPORTANT THINGS FOR YOU TO KNOW!**

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**A) TO RECEIVE YOUR CONSULTANT LICENSE:**

1. Complete the form on the other side of this page. If your plans for employment are unknown when you apply for licensing, fill out only Sections 1, 2, 4, 5 and 6 of the application.
2. Return this completed application and applicable fee (see Section #5 on other side of this page) to the Board of Tax Practitioners within 60 days of the date of exam. If you do not send the required materials by this deadline, you must retake the exam to become licensed.
3. Licenses will not be processed until all required information and fees are received and processed by the Board office.
4. Licenses must be conspicuously displayed in the holder's place of tax employment.
5. No continuing education credit is required for the first renewal of a tax consultant's license. A minimum of 30 hours continuing education must be completed during each license period thereafter.

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**B) OWNER/OPERATOR OF A BUSINESS:**

1. If your tax business will operate under a name other than your personal name, or if the firm is a corporation, register the business name and/or the corporation with the Oregon Corporations Division. For more information, contact the Corporation Division, Public Service Bldg., 255 Capitol St NE #151, Salem, OR 97310 (telephone (503) 986-2200).
2. Complete the enclosed application for a Tax Return Preparation Business Registration & return the completed form to the Board office with applicable fee. (See Section #5 on other side of this page for restrictions on eligibility for a combination LTC license/Tax Business Registration.) A tax preparation business may not offer services to the public until it has completed registration requirements.
3. If your tax business has more than one licensee-owner, only one of the owners needs to complete a tax business registration. The additional owners need only an individual LTC license.
4. Each tax preparation business must appoint and report to the Board the name of a "Designated Consultant" who will have overall responsibility for the tax activities of the firm. Completing the Designated Consultant information on the Tax Business Registration form fulfills this requirement.
5. Each office of a tax preparation business must be staffed by a "Resident Consultant" during normal daily business hours (see OAR 800-025-0060).
6. Tax consultant licenses and tax business registrations expire May 31 following initial issuance. The Board office will mail out Consultant Renewal Notices & Tax Business Registrations to the address that the Board office has on file at least 30 days prior to expiration date

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PLEASE DOWNLOAD A COPY OF THE BOARD OF TAX PRACTITIONERS LAWS AND RULES FROM THE AGENCY'S WEBSITE AT: <http://www.oregon.gov/OTPB>.

MAKE SURE YOU ARE KNOWLEDGEABLE ABOUT THE LAWS AND RULES.  
THEY HAVE ADDITIONAL INFORMATION ABOUT LICENSING AS WELL AS TAX PREPARATION AND OPERATION OF A TAX RETURN PREPARATION BUSINESS.  
IF YOU HAVE QUESTIONS ABOUT LICENSING OR A TAX BUSINESSES,  
CONTACT THE BOARD OFFICE.

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**\*E-MAIL ADDRESS CHANGES\***

**Please inform the Board office immediately regarding any change to your e-mail address.  
The Board uses e-mail addresses as a form of communication  
to notify licensees of pertinent information distributed by the Board.**

**This includes but is not limited to newsletters, press releases, rule changes and  
any other information the Board deems significant to licensees.**

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