

All changes are listed in BOLD below
Changes became permanent as of: February 1, 2008

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 **\$50**.
- (2) The fee for application for examination for a tax consultant's license is **\$85**.
- (3) The fee for issuance or renewal of a tax preparer's active license is **\$80**.
- (4) **The fee for issuance or renewal of a tax consultant's active license is \$95.**
- (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.**
- (7) The fee **to place** a tax preparer's license **in inactive status** is \$35.
- (8) The fee **to place** a tax consultant's license **in inactive status** is \$50.
- (9) The fee for reactivation of a tax preparer license **in inactive status** is **\$80**.
- (10) The fee for reactivation of a tax consultant license **in inactive status** is **\$95**.
- (11) The fee **to reactivate** a tax preparer or tax consultant license **in lapsed status** is \$35, plus payment of all unpaid renewal fees.
- (12) The fee for a 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 **\$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 **\$155**:
 - (a) For Consultants – If postmarked on or before June 15th.
 - (b) For Preparers – If postmarked on or before October 15th.
- (16) The fee for issuance or renewal of a branch office registration is **\$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