

## Permanent Rule Change – Consultant Examination Requirements

On January 5, 2005, a permanent rule change regarding qualifications to take the consultant examination took effect. The new rule requires an applicant to submit, along with their examination application, verification that they have completed, within a year from submitting application, a minimum of 15 hours of continuing education (CE) in personal income taxation. This requirement is in addition to the existing requirement of receipt of 780 hours of work experience earned during at least two of the last five years.

The actual rule can be found on our website under Oregon Administrative Rule **800-020-0015(7)**; Application for Examination and states: *“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.”*

CE verification submitted with your renewal can also be submitted to qualify for the consultant’s examination, provided, it falls under the subject matter of personal income taxation and was completed within one year from the date of making application for the examination.

**Please note:** If you qualified for and took the consultants examination prior to the new rule change and wish to **retake** the examination after the effective date of the new rule, you will need to submit verification that you have completed a minimum of 15 hours of continuing education in personal income taxation in order to retake the examination.