

## 800-020-0020

### Examinations

(1) Licensing examinations shall be scheduled as the Board deems appropriate.

(2) Tax preparer and tax consultant applicant's examination shall be written. Questions shall be so constructed as to measure the applicant's knowledge of Oregon and federal personal income tax law, theory and practice; the provisions of ORS 673.605 to 673.735 and the **Code of Professional Conduct**. The tax consultant examination shall require a higher standard of knowledge.

(3) A tax preparer applicant must have at least a 75 percent grade or score on the entire examination to pass.

(4) A tax consultant applicant must have at least a 75 percent grade or score on Part A of the examination and at least a 75 percent grade or score on Part B of the examination to pass. However, a person who passes only one part of the examination shall have thirteen months from the date of such examination to retake and pass the other part in order for the successfully completed portion of the examination to remain valid. Failure to retake and pass the part of the examination failed within the prescribed period shall necessitate the submission to and passing of another complete examination.

**(5) An agent holding a valid treasury card who is enrolled to practice before the Internal Revenue Service must have at least a 75 percent grade or score on the consultant's state-only portion of the examination to pass.**

*[(5)]* (6) Pass or fail results of the examination shall be mailed to the applicants. Scores shall be furnished to all candidates. No review of examination questions by the applicant will be granted.

*[(6)]* (7) An applicant who fails to pass the examination shall be eligible for a succeeding examination upon making application and payment of the examination fee.

*[(7)]* (8) An applicant who passes an examination must apply for licensing within 60 days from the examination date. If application for license is not made within 60 days, the applicant must be reexamined, unless there are verifiable circumstances beyond the reasonable control of the applicant, subject to the discretion of the Board.

*[Publications: The publication(s) referred to or incorporated by reference in this rule are available from the agency.]*

Stat. Auth.: ORS 673

Hist.: TSE 8, f. & ef. 5-19-76; TSE 10(Temp), f. & ef. 11-29-76 thru 3-28-77; TSE 11, f. & ef. 4-6-77; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1980, f. & ef. 5-30-80; TSE 1-1981 (Temp), f. 1-2-81, ef. 1-5-81; TSE 2-1982, f. & ef. 5-10-82; TSE 1-1983, f. & ef. 3-10-83; TSE 1-1984(Temp), f. & ef. 12-20-84; TSE 1-1985, f. & ef. 1-15-85; TSE 2-1985(Temp), f. & ef. 6-11-85; TSE 2-1986, f. & ef. 7-14-86; TSE 4-1987, f. & ef. 10-2-87; TSE 1-1989, f. & cert. ef. 6-8-89