



# Oregon

Kate Brown, Governor

## State Board of Tax Practitioners

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To: 80 Hour Basic Tax Course Sponsors  
From: Howard Moyes, Executive Director  
Date: June 22, 2015  
RE: Course and Instructor Approval Process

Dear Basic Tax Course Sponsor:

This outlines the requirements necessary to become a qualified sponsor of the 80 hour Basic Tax Course.

Sponsors are required to make application to the Oregon Board of Tax Practitioners (OBTP) on the appropriate forms no later than August 1, 2015 if they wish to provide an 80 hour Basic Tax Course for the 2015-2016 tax season. The OBTP requires basic course sponsors to submit renewals annually for sponsorship.

As an 80 hour Basic Tax Course sponsor you are required to contact the Higher Education Coordinating Commission – Private Career Schools Licensing Unit to qualify or renew each location of your vocational or private career school. The OBTP will not grant approval until you have fulfilled all of the requirements outlined by the Higher Education Coordinating Commission – Private Career Schools Licensing Unit.

The Higher Education Coordinating Commission – Private Career Schools Licensing Unit initial contact person is Sheli Dumas, Administrative Assistant. You may contact her at (503) 947-5751 or by email at [sheli.dumas@state.or.us](mailto:sheli.dumas@state.or.us). I recommend contacting her immediately if you wish to become a sponsor in 2015-2016. Failure to complete this process could jeopardize and/or delay the approval of applications of your students and potentially disqualify them from sitting for the OBTP exam.

Basic course sponsors must employ only instructors to teach the basic course who are actively licensed and who have prepared taxes for at least two tax

seasons immediately prior to teaching the course or who fall within the exemptions of ORS 673.310(2)(4) as follows:

**ORS 673.610**

**Application of ORS 673.605 to 673.740.**

*ORS 673.605 to 673.740 do not apply to:*

*(1) Any full or part-time employee hired to fill a permanent position, who in connection with the duties as an employee has the incidental duty of preparing income tax returns for the business of the employer only.*

*(2) Any attorney at law rendering services in the performance of the duties of an attorney at law.*

*(3) While acting as such, any fiduciary, or the regular employees thereof, acting on behalf of the fiduciary estate, the testator, trustor, grantor, or beneficiaries thereof.*

*(4) A certified public accountant who holds an active permit issued by any state, a public accountant holding a valid permit issued under ORS 673.100 or a public accounting firm registered in any state.*

*(5) Any employee of a certified public accountant, public accountant or registered public accounting firm described in subsection (4) of this section.*

*(6) Any person employed by a local, state or federal governmental agency but only in performance of official duties.*

Basic Course instructors should notify their students of their full name as listed with the board office to ensure their students have the information required to complete Section 4 of the preparer examination application. If this section is incomplete, it will delay the processing of their examination application.

If Basic Course instructors are not listed as an approved instructor with the Board office at the time your students make application for examination, it will delay the processing of the students' examination application(s).

Please submit the attached application form and course materials if you wish to be a sponsor for the coming year. The forms are also available on the Forms Page of our website [www.oregon.gov/OBTP](http://www.oregon.gov/OBTP). Renewals will become effective from the date of the approval notice returned to you by the OBTP through August 31, 2016. Be sure to include:

1. A copy of the actual course outline with your application
2. List of instructors
3. Complete list of all course locations.

Attached is a course guide for all Basic Course instructors and a copy of the General Information Booklet (GIB). The GIB is an important tool for all your students. The GIB outlines the exam and licensing process required to become a licensed tax practitioner in Oregon. Each student should receive a copy of the GIB along with a copy of Oregon Administrative Rules Chapter 800 and Oregon Revised Statutes 673.605 to 673.740 & 673.990 when they enroll in a Basic Course. This is the current version for the 2015-2016 exam season. A new version of the GIB is released on September 1<sup>st</sup> of each year. Once your school

has been approved as a Basic Course sponsor a packet of materials will be sent to you. It is important that each instructor receives a copy of these materials and provides a copy to each of their students.

Please familiarize yourself with your responsibilities as a Basic Course sponsor as outlined in the Board's Oregon Administrative Rules on Basic Education, 800-015-0005; on Program Requirements, 800-015-0020; on Sponsor Requirements, 800-015-0030; on Application for Examination, 800-020-0015; and on Examinations, 800-020-0020.

Instructors can receive credit for submission of teaching hours for up to fifteen (15) hours of continuing education. These hours will only be accepted by the Board office if the hours are documented and signed by the sponsor/employer on either a certificate of completion **OR** a formal letter on the sponsor's letterhead verifying that the instructor completed the hours of instruction.

Verification of teaching hours must include the following for the instructor to receive credit:

- Instructor's printed name
- Sponsor's/employer's printed name and address
- Title of course taught
- Date(s) taught
- Number of hours taught
- Instructor's signature
- Sponsor's/employer's signature

The Board office will not accept certificates of completion / verifications for teaching that have been completed solely by the instructor, i.e., the instructor has completed the form as the sponsor/employer as well as the instructor.

If you have any questions, please feel free to contact staff by phone at (503) 378-4733, e-mail at [howard.moyes@oregon.gov](mailto:howard.moyes@oregon.gov) or by mail at the address listed above.

Thank you.