

Secretary of State
Certificate and Order for Filing
PERMANENT ADMINISTRATIVE RULES

I certify that the attached copies* are true, full and correct copies of the PERMANENT Rule(s) adopted on Jan. 10, 2013 by the
Date prior to or same as filing date
Board of Tax Practitioners 800
Agency and Division Administrative Rules Chapter Number

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to become effective February 1, 2013. Rulemaking Notice was published in the December 2012 Oregon Bulletin.**
Date upon filing or later Month and Year

RULE CAPTION

2012 Overhaul of OAR's based on recommendations made by the Rules Advisory Committee and voted on by the Board.

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

RULEMAKING ACTION

List each rule number separately (000-000-0000)

Secure approval of new rule numbers (Adopted or Renumbered rules) with the Administrative Rules Unit prior to filing.

AMEND:

800-001-0020; 800-010-0020; 800-010-0030; 800-015-0010; 800-020-0015; 800-020-0030; 800-020-0035; 800-030-0025

Stat. Auth.: ORS 673.605 – 673.740 & 673.990

Stats. Implemented: ORS 673.605 – 673.740 & 673.990

RULE SUMMARY

The proposed amendments to the OAR's, under which the Board operates, result from the Rules Advisory Committee, Assistant Attorney General and Board staff recommendations and are for general "housekeeping" & "maintenance" as well as to change language to better reflect the "norm" in industry standards and the practices of other state agencies. In addition, the proposed amendments will provide better clarification to constituents as well as continue to conform to the current standards.

In addition to the general housekeeping revisions and changes made to clarify rule language the following changes are being proposed:

800-020-0015 – Application for Examination

(3) Would allow persons who are instructors of an approved basic course to provide proof of their instruction to meet the education requirement for issuance of their initial practitioner's license.

(5) Would require Enrolled Agent applicants to submit verification of having completed a minimum of 360 hours work experience during at least two (2) of the last five (5) years to qualify for the state only portion of the consultant's examination.

800-020-0030 – Licenses—Renewals and Reactivation: Subsections (4); (8) and

800-020-0035 – Inactive and Lapsed Status: Subsections (1) and (2)

Changes language to reflect current operating procedures in regards to the attestation process for verification of compliance with continuing education requirements.

800-030-0025(1) – Specifically the Civil Penalty Matrix

Increases the minimum and maximum civil penalty range amounts that can be assessed per violation for failure to register a tax preparation business – rule #800-025-0020(1), from a range of \$50 to \$2,000 to a range of \$100 to \$5,000.

Ron Wagner, Executive Director 1/14/13
Authorized Signer Printed name Date

*With this original, file one photocopy of certificate, one paper copy of rules listed in Rulemaking Actions, and electronic copy of rules. **The Oregon Bulletin is published the 1st of each month and updates rules found in the OAR Compilation. For publication in Bulletin, rule and notice filings must be submitted by 5:00 pm on the 15th day of the preceding month unless this deadline falls on a weekend or legal holiday, when filings are accepted until 5:00 pm on the preceding workday. ARC 930-2005