



NOTICE OF PROPOSED RULEMAKING
INCLUDING STATEMENT OF NEED & FISCAL IMPACT

CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILED

08/21/2025 1:57 PM
ARCHIVES DIVISION
SECRETARY OF STATE

FILING CAPTION: Re-Noticing this rule due to an administrative error when filing the permanent rule.

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 10/10/2025 5:00 PM

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

A public rulemaking hearing may be requested in writing by 10 or more people, or by a group with 10 or more members, within 21 days following the publication of the Notice of Proposed Rulemaking in the Oregon Bulletin or 28 days from the date the Notice was sent to people on the agency mailing list, whichever is later. If sufficient hearing requests are received, the notice of the date and time of the rulemaking hearing must be published in the Oregon Bulletin at least 14 days before the hearing.

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NEED FOR THE RULE(S)

Re-Noticing this rule due to an administrative error when filing the permanent rule and making minor non-substantive changes.

Part of the definition of (8) was left off when entering rule language for permanent rule filing. This language was previously noticed and Board approved.

(4) -(a) thru (e) Capitalized all first letters of the sentence, (7) adding in the word eighty in front of (80) and nineteen-seventy-three in front of (1973) for accessibility, (12) added in fifty percent in front of (50%) - two times for accessibility, (15), (16) & (17) all quotations around the term being defined.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE

None

STATEMENT IDENTIFYING HOW ADOPTION OF RULE(S) WILL AFFECT RACIAL EQUITY IN THIS STATE

None

FISCAL AND ECONOMIC IMPACT:

None

COST OF COMPLIANCE:

(1) Identify any state agencies, units of local government, and members of the public likely to be economically affected by the rule(s). (2) Effect on Small Businesses: (a) Estimate the number and type of small businesses subject to the rule(s); (b) Describe the expected reporting, recordkeeping and administrative activities and cost required to comply with the rule(s); (c) Estimate the cost of professional services, equipment supplies, labor and increased administration required to comply with the rule(s).

None

DESCRIBE HOW SMALL BUSINESSES WERE INVOLVED IN THE DEVELOPMENT OF THESE RULE(S):

As described in the original notice.

WAS AN ADMINISTRATIVE RULE ADVISORY COMMITTEE CONSULTED? NO IF NOT, WHY NOT?

The Board acted as the RAC for these rules due to the diversity of the Board members.

AMEND: 800-010-0015

RULE SUMMARY: Amending this rule due to an administrative error when filing the permanent rule and making minor non-substantive changes.

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CHANGES TO RULE:

800-010-0015

Definitions ¶¶

As used in these rules, unless the context requires otherwise:¶¶

(1) "Board" means the State Board of Tax Practitioners.¶¶

(2) "Branch Office" means an office or other place of business where clients would normally or usually contact a licensee.¶¶

(3) "Client" means a person for whom a licensee performs or agrees to perform professional services for valuable consideration and the services are related directly or indirectly to the client's personal income taxes.¶¶

(4) "Competence" means preparation in compliance with state and federal tax codes. If a preparer does not have experience in the application of a section of the tax code but must use that section of the tax code to correctly answer a tax question, then the preparer must engage in research sufficient to gain competence in the previously unfamiliar section of the tax code such that the preparer may competently answer the pending tax question. If the preparer, after engaging in the above research, is still not sufficiently experienced, so as to competently answer the pending tax question, then the preparer must, as required pursuant to OAR 800-010-0017(1), seek the assistance of a person who is competent in the preparation of tax questions from that section of the tax code. The standard to which tax preparers will be held is:¶¶

(a) ~~was~~ Was the preparer specifically knowledgeable about the fields of taxation in which they practiced,¶¶

(b) ~~did~~ Did the preparer perform the required techniques for the matter undertaken with skill,¶¶

(c) ~~did~~ Did the preparer identify the issues beyond their competence relevant to the matter undertaken,¶¶

(d) ~~did~~ Did the preparer seek and secure appropriate education or supervision to ensure accuracy in the positions taken in the matter if engagement on the matter continued, and,¶¶

(e) ~~did~~ Did the preparer properly prepare and carry through to the end the matter undertaken.¶¶

(5) "Confidential Information" means information furnished to a licensee for, or in connection with, the preparation of an income tax return.¶¶

(6) "Designated Consultant" (DC) means a Licensed Tax Consultant assigned by an Oregon State Registered Tax Preparation Business as the person responsible for overseeing all Oregon tax preparation activities of the business at a specific Oregon State Registered Tax Preparation Business location whether located inside or outside of the State of Oregon. A Designated Consultant's responsibilities include, but are not limited to, overarching supervision of the office infrastructure and the employees hired to engage in the preparation of Oregon personal income tax returns for another and for valuable consideration for the Oregon State Registered Tax Preparation Business location at which the Designated Consultant is assigned. The Designated Consultant and the designating business shall each be responsible for the business's compliance with the laws and rules of the Board. See also, OAR 800-025-0040.¶¶

(7) "Experience" means having sufficient knowledge to know when to seek assistance from a preparer competent

in the state or federal tax code. Any preparer, who has completed the Board approved eighty-(80) hour tax preparer class, and who has also taken and passed the licensed tax preparer examination, is presumed to have sufficient experience to know when a matter is outside of their field of experience and their competence so as to require that they first seek assistance from a competent preparer in a section of the state or federal tax code with which they themselves are unfamiliar. Veteran tax preparers (whether licensed as LTPs or LTCs) who were grandfathered in nineteen-seventy-three (1973) are also presumed to have sufficient experience to know when a matter is outside of their field of experience and competence so as to require that they first seek assistance from a competent preparer in a section of the state or federal tax code with which they themselves are unfamiliar.¶

(8) "Out-of-State unlicensed preparation of Oregon Personal Income Tax Returns for Oregon residents" means the preparation through solicitation, advertising or contract of Oregon Personal Income Tax Returns for Oregon residents by an out-of-state tax preparation business, its employees or contractors who receive Oregon Personal Income Tax Return information from Oregon residents using resources, including but not limited to, physical or electronic drop boxes, digital portals, or other means, when the out-of-state business(s), its employees or contractors are not exempt from licensure under ORS 673.610 and the preparation of Oregon Personal Income Tax Returns is not being supervised by an Oregon licensed Resident Tax Consultant.¶

(9) "Out-of-state franchisee" means an unregistered franchisee of a multi-state tax preparation franchisor when the multistate franchisor normally conducts business in Oregon through registered Oregon franchises that employ or contract with Oregon licensed tax preparers and tax consultants to prepare Oregon residents' state and federal Oregon Personal Income Tax Returns.-¶

(10) "License" means proof of authorization issued by the Board to the effect that the licensee at the time of authorization was authorized to work in the tax preparation field for a set period of time as a Licensed Tax Consultant or Licensed Tax Preparer.¶

(11) "Licensee" means any person holding a currently valid Oregon Board of Tax Practitioners license including a ~~Licensed Tax Consultant, Licensed Tax Preparer, or~~ any person, corporation, firm or partnership falling within the scope of ORS 673.605 to 673.735.¶

(12) An Oregon licensed "Resident Consultant" (RC) means the Licensed Tax Consultant who must be physically or virtually (in real time) present in the office at least fifty percent (50%) of the time. Of that fifty percent (50%), at least fifty percent (50%) of the time must be spent physically present in the office during the time the principal or branch office is open to the public for tax preparation, assistance, and advice during each week from January ~~1st~~ (1st) to the federal filing deadline without extension and during each month for the remainder of the year for year-round offices in accordance with OAR 800-025-0050. The Resident Consultant shall be available during that time to supervise, and answer tax questions posed by the other Licensed Tax Consultants and Licensed Tax Preparers employed at the Oregon State Registered Tax Preparation Business principal or branch office - whether located inside or outside of the State of Oregon - to which the Oregon Licensed Resident Consultant is assigned.¶

(13) "Tax Consultant or Tax Preparer Practice" and a licensee's "professional practice" means any service performed or supervised by the licensee for a client, including any advice or recommendation made by the licensee to the client, when it is related directly or indirectly to the client's personal income tax return, whether or not the licensee also prepares the client's personal income tax returns.¶

(14) "Oregon State Registered Tax Preparation Business" means a sole proprietorship, partnership, corporation or other entity, registered with the board - whether located inside or outside of the State of Oregon - that offers Oregon personal income tax preparation services, performed by active licensees, to the public, for valuable consideration, whether operated under an individual's own name or under an assumed business or corporate name, and including Oregon State Registered Tax Preparation Businesses operated on a full- or part-time basis.¶

(15) "'Valuable Consideration"; as used in ORS 673.615 and OAR chapter 800, means a benefit that accrues to a person as a result of preparing, advising, or assisting in the preparation of personal income tax returns for others, or offering to perform such services. Valuable consideration need not be translatable into dollars and cents.¶

(16) "Negligent-" See OAR 800-010-0017(2). ¶

(17) "Incompetent-" See OAR 800-010-0017(1).

Statutory/Other Authority: ORS 670.310(1), 673.730(10)

Statutes/Other Implemented: ORS 673.705 -673.740, 673.990(2)