



Frequently Asked Questions & Answers

Oregon law prohibits a person from preparing, advising or assisting in the preparation of personal income tax returns for another and for valuable consideration, or represent that the person is so engaged, unless the person is licensed (ORS 673.615).

Do I need to be licensed to do Oregon Personal Income Tax Returns returns in another state? What if it's only 1 or 2 returns?

Anyone residing within the State of Oregon or outside of the State of Oregon must be licensed to prepare any Oregon personal returns for a fee.

Do I need to be licensed to do Oregon returns if I am an Enrolled Agent?

Enrolled Agents are not exempt from Oregon licensure, but as an EA you are eligible to take the Oregon only exam to become qualified as a Licensed Tax Consultant (LTC). This is a 50-question, 1.5-hour exam. Please see the general information booklet on our website for more information.

Do I need to be supervised to do Oregon returns if I live in another state? What if I am already a preparer in my state?

To complete an Oregon return without supervision you must be an LTC. To find out if you qualify to become an LTC please reference the General Information Booklet. If you are a Preparer, you must be supervised by an LTC.

If someone (unlicensed in Oregon) prepares the federal part of the return, can I preparer the State portion of the Oregon?

The Board recommends that both the Federal and Oregon pieces be filed together by the Licensed provider because while the federal portion is not under Oregon's jurisdiction if the Oregon part is done improperly using information from the Federal that was done by an unlicensed person the onus would fall on the licensee who completed the Oregon return.

I got my LTC license after my last LTP renewal, do I need to complete continuing education for my next renewal?

For the first-year renewal exception: This only counts for your **very first** renewal. If you are a Preparer who has upgraded their license to a Consultant, you will need to complete 30 hours of CE on your first LTC renewal. The time frame for earning that Continuing Education is from the last certificates used in September when the Preparers license was renewed.

Licensee Lookup Tool:

If you are using our licensee look-up tool, I use the terminology less is more. When searching the best way is to use either your license number or your name. Don't enter the License Type, License Status, Expiration Information or City.

Registered Tax Aide Information:

- This is an entry-level registration that enables individuals to enter basic tax data into personal income tax returns in Oregon for a fee. All RTA's must work under the supervision of a licensed Tax Consultant. (The supervisors name and signature are required on the RTA Initial Application).
- Be 18 years of age or older
- Possess a high school diploma or have passed an equivalency examination (GED)
- Have successfully completed either a 40-Hour Course or an 80-Hour personal income tax course including the instructor lead exam with a score of 75% or higher. Or have qualifying college classes in Accounting or Taxation (The Board will review these courses to let the applicants know if they qualify).
- RTA registrations expire every year on November 30th.
- RTA Registrations must be renewed annually and can not be put into Inactive or allowed to Lapse. If they do an applicant would need to start the process over. Registrations will be good for 4 years and on the 5th year the applicant would need to re-take either another 40-Hour course or another 80-Hour course unless they are using a Transcript.
- RTA Renewals on years 2,3 and 4 will owe 30 Hours of CE with two of those hours being in Ethics. (See CE info below).

Please note the following Status types:

- Active - This is when all requirements are met, and your license is valid.
- Pending - This is the status all licenses turn to when they are in the renewal period until all requirements have been met. Your license is still Active during this period.
- Inactive - This is a status you can choose when you have not been able to meet all necessary requirements, or you are not using your license. You can remain Inactive for 3 years but need to renew on the 3rd renewal cycle.
- Lapsed - This is when you have not renewed your license in the prior year/years. You can remain Lapsed for 3 years but need to renew on the 3rd renewal cycle.

Approved Continuing Education Courses:

If you are looking for Continuing Education courses, the Board accepts any providers who offer tax related CE from the following approving bodies:

IRS - <https://www.cepholder.us/public/default/listing>

CTECH - <https://www.ctec.org/ApprovedEducationProviders?nav=tax-professionals>

NASBA - <https://www.nasbaregistry.org/sponsor-list&azletter=P&searchgroup=2099EC2E> exhibitors

You can log onto these websites for a full list of their CE providers.

Approved Continuing Education Types:

Please note that any Continuing Education that is Tax or Accounting related will count toward your renewal. However, any classes dealing with computer programs, even if it's a program you use to complete taxes, do not count. The Board does not accept CE pertaining to managerial topics.

College Credits:

We accept college credits if the credits are awarded in the same year and in taxation or accounting. Please contact the licensing specialist at angie.gamboa-camacho@tax.oregon.gov to review your coursework if you need assistance with understanding how much credit can be applied to your renewal.

Continuing Education can be earned within the following dates for Renewal:

Registered Tax Aides - From November of the prior year to November of the current year.

Consultants - From May of the prior year to May of the current year.

Preparers - From September of the prior year to September of the current year.

Exempt Individuals:

Certain individuals are exempt from licensure by the Oregon Board of Tax Practitioners. These include attorneys-at-law, certified public accountants (CPAs) and employees of attorneys and CPAs.

Tasks Unlicensed Office Staff May Perform:

- General office and administrative functions (answering phones, greeting clients, scheduling appointments, making copies, printing documents, processing mail).
- Verify that the data on taxpayer documents, such as W-2s, 1098s and 1099s, matches the data that has been entered by a licensed practitioner on the return.
- Check accuracy of math on tax returns.
- Ask clients what type of return (individual, business, etc.) they have in order to schedule appointments appropriately.
- Notify clients that a licensed practitioner has requested the client to submit a specific document or information needed to complete a return.

Tasks Unlicensed Office Staff May Not Perform:

- Enter data or information on to a personal income tax return
 - Change any information or data on a personal income tax return. If a math error or other discrepancy is identified, this must be brought to the attention of a licensee so she/he can make any necessary corrections.
 - Ask clients any personal income tax-related questions other than those needed to schedule an appointment with the appropriate licensed preparer or consultant.
 - Answer any questions related to personal income taxes or tax returns (other than verifying factual information such as a return was filed on a certain date or that a specific document from the client was received, etc.).
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