

OREGON ADMINISTRATIVE RULES

CHAPTER 800

STATE BOARD OF TAX PRACTITIONERS



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DIVISION 1

PROCEDURAL RULES

800-001-0000

Notice of Proposed Rule

Prior to the adoption, amendment, or repeal of any rule, except temporary rules adopted under ORS 183.335(5), the State Board of Tax Practitioners shall give notice of the proposed adoption, amendment, or repeal:

- (1) In the Secretary of State's Bulletin.
- (2) By mailing a copy of the notice to persons who have requested such notice.
- (3) By mailing a copy of the notice to the following organizations or publications:
 - (a) Associated Press;
 - (b) Oregon Association of Tax Consultants;
 - (c) Oregon Society of Tax Consultants; and
 - (d) Oregon Association of Independent Accountants;
 - (e) Oregon Society of Enrolled Agents.

Statutory/Other Authority: ORS 183.341(4)

Statutes/Other Implemented: ORS 183.341(4)

History: BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, TSE 1-1995, f. & cert. ef. 5-5-95, TSE 1-1993, f. & cert. ef. 2-23-93, TSE 2-1987, f. & ef. 10-2-87, TSE 4-1981, f. & ef. 8-13-81, TSE 5, f. & ef. 12-4-75

800-001-0005

Contested Cases

- (1) The Board of Tax Practitioners adopts the version of the Attorney General's Model Rules of Procedure under the Administrative Procedure Act in effect as of December 1, 2024.
- (2) Pursuant to ORS 673.730(3) the Board may close a contested case hearing to members of the public so as to keep confidential personal financial information gathered by the Board pursuant to an investigation.

Statutory/Other Authority: ORS 183.341(1)(2)

Statutes/Other Implemented: ORS 183.341(1)(2)

History: BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 15-1991, f. & cert. ef. 12-20-91, TSE 2-1988, f. & cert. ef. 8-26-88, TSE 1-1986, f. & ef. 7-14-86, TSE 1-1985, f. & ef. 1-15-85, TSE 1-1982, f. & ef. 3-22-82, TSE 1-1980, f. & ef. 4-17-80, TSE 2-1978, f. & ef. 3-27-78, TSE 7, f. & ef. 4-20-76, Renumbered from 852-010-0005, TSE 1, f. 2-19-74, ef. 4-20-74, OPT 3-2014, f. 12-29-14, cert. ef. 1-1-15, OPT 2-2014, f. 11-28-14, cert. ef. 1-1-15, OPT 1-2013, f. & cert. ef. 1-3-13, OP 1-1991, f. 4- & cert. ef. 4-12-91, OP 1-1987, f. & ef. 4-30-87, OE 2, f. 12-5-57

800-001-0010

Assistance in Hearing

- (1) The Board Administrator or Compliance Specialist is authorized to appear (but not make legal argument) on behalf of the agency in a hearing or in a class of contested case hearings in which the Attorney General or the Deputy Attorney General has given written consent for such representation. A copy of the list of contested case hearings for which the Attorney General or the Deputy Attorney General has given consent is maintained by the agency and the Department of Justice.

(2) Legal argument as used in ORS 183.450(8) and this rule has the same meaning as in Model Rule OAR 137-003-0008(1)(d).

(3) When an agency employee represents the agency, the presiding officer shall advise such representative of the manner in which objections may be made and matters preserved for appeal. Such advice is of a procedural nature and does not change applicable law on waiver or the duty to make timely objection. Where such objections involve legal argument, the presiding officer shall provide reasonable opportunity for the agency officer or employee to consult legal counsel and permit such legal counsel to file written legal argument within a reasonable time after conclusion of the hearing.

Statutory/Other Authority: ORS 183.452 & 673.730(10)

Statutes/Other Implemented: ORS 183, 673.452 & 673.605–673.990

History: BTP 1-2003, f. & cert. ef. 9-23-03, TSE 7-1990, f. & cert. ef. 9-4-90

800-001-0015

Requiring an Answer to Charges as Part of Notices to Parties in Contested Cases

In addition to the notice requirements under the Attorney General's Model Rules of Procedure in effect as of December 1, 2024, the Notice to Parties in Contested Cases may include the statement that an Answer to the assertions or charges will be required, and if so, the consequence of failure to submit an Answer. A statement of the consequences of failure to submit an Answer may be satisfied by enclosing a copy of OAR 800-001-0005 through 800-001-0020 with the Notice.

Statutory/Other Authority: ORS 183.341(2), OAR 137-003-0501(3), ORS 183.413(2)(e), 183.413(2)(g), 670.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 183.341(2), ORS 183.413(2)(e), 183.413(2)(g), 673.705-673.740 & 673.990(2)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025
BTSE 1-2001, f. & cert. ef. 4-19-01

800-010-0020

Hearing Request and Answers: Consequences of Failure to Answer

(1) A Request for Hearing, and Answer when required, shall be made in writing to the Board by a party or their attorney.

(2) If the responding party fails to timely (within the period of time indicated in the Notice from the date of service of the Notice) submit a Request For Hearing and an Answer in the form described below, the responding parties' right to hearing shall be considered waived.

(3) The Answer shall include:

(a) An admission or denial of each factual matter alleged in the Notice, and

(b) A short and plain statement of each relevant affirmative defense the responding party may have.

(4) Except for good cause:

(a) Failure to raise a particular affirmative defense in the Answer will be considered a waiver of such defense;

(b) New matters, alleged in the Answer (affirmative defenses), shall be presumed to be denied by the board; and

(c) Evidence shall not be taken on any issue not raised in the Notice and Answer.

(5) Except where it would be unduly prejudicial to do so, the responding party may amend their Answer provided the Amended Answer is filed at least thirty (30) days before the first scheduled hearing date.

Statutory/Other Authority: ORS 673.310(1), 673.730(10) & 183.341(2)

Statutes/Other Implemented: ORS 183.415, 673.705-673.740 & 673.990(2)

History: BTP 2-2025, minor correction filed 08/21/2025, effective 08/21/2025

BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2013, f. 1-15-13, cert. ef. 2-1-13, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10 BTSE 1-2001, f. & cert. ef. 4-19-01

Requirement to Personally Appear at Hearing

Any licensee, registrant, or subject of a Board-proposed action that requests a contested case hearing must personally appear for the Hearing. The Board may require the hearing to be held in person, by telephone, video conference, or a combination of those methods. Failure of the licensee, registrant, or subject of a board proposed action to appear at the time scheduled for Hearing will be considered as a default, and the Board may issue a Final Order By Default.

Statutory/Other Authority: ORS 670.310(1), 673.730(10) & 183.415

Statutes/Other Implemented: ORS 183.417(1), 673.705-673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 1-2025, adopt filed 07/30/2025, effective 07/31/2025

DIVISION 10**CODE OF PROFESSIONAL CONDUCT****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 the preparer specifically knowledgeable about the fields of taxation in which they practiced,
 - (b) Did the preparer perform the required techniques for the matter undertaken with skill,
 - (c) Did the preparer identify the issues beyond their competence relevant to the matter undertaken,
 - (d) 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 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 or federal personal income tax returns.

(10) "Preparing or Preparation of tax returns" as used in these rules means the gathering of necessary information including but not limited to information about the taxpayer's personal identity, income, expenses, deductions, identifying forms, and the action or process of making ready for use or consideration the tax return.

(11) "Tax Returns" for purposes of these rules means Oregon residents' state or federal personal income tax returns.

(12) "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.

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

(14) "Registered" or "Registrant" means a person who is registered as a Registered Tax Aide with the Board.

(15) "Registered Tax Aide practice" means any service assisting in the preparation of tax returns as permitted under these rules that is performed by a Registered Tax Aide under the supervision of a Licensed Tax Consultant.

(16) 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 first (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.

(17) "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.

(18) "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.

(19) "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.

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

(21) "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)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025
BTP 1-2017, f. & cert. ef. 1-27-17, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, TSE 4-1991, f. & cert. ef. 10-28-91, TSE 1-1990, f. & cert. ef. 1-25-90
TSE 3-1987, f. & ef. 10-2-87, TSE 6-1986, f. & ef. 12-31-86, TSE 1-1985, f. & ef. 1-15-85, TSE 2-1982, f. & ef. 5-10-82, TSE 6, f. & ef. 1-5-76

800-010-0017

Incompetence and Negligence

Under ORS 673.700(3):

(1) A licensee is incompetent when he/she has engaged in conduct where a lack of ability, fitness, or knowledge to perform his/her professional functions is evident.

(2) A licensee is negligent when he/she has engaged in conduct detrimental to the client.

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

Statutes/Other Implemented: ORS 673.700(3) & 673.700(7)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 1-2003, f. & cert. ef. 9-23-03, TSE 1-1991, f. & cert. ef. 1-3-91, TSE 9-1990(Temp), f. & cert. ef. 10-30-90, TSE 8-1990, f. & cert. ef. 9-4-90

800-010-0020

Confidential Information

(1) A licensee shall not disclose any confidential information obtained in the course of professional engagement except:

(a) With the written consent of the client;

(b) After being subpoenaed by a court or governmental agency of competent jurisdiction;

(c) In response to an inquiry by the Board or its investigator; or

(d) As required by federal or state regulations.

(2) Members of the Board and its employees shall not disclose any confidential client information which comes to their attention except as required to carry out their official responsibilities.

(3) Each licensee and tax business must ensure confidential information is properly secured and protected from intentional or accidental disclosure to a third party excluding the exceptions included in OAR800-010-0020(1).

Statutory/Other Authority: ORS 673.310(1), 673.730(7) & 673.730(10)

Statutes/Other Implemented: ORS 673.730(7), 673.705 - 673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14, BTP 1-2013, f. 1-15-13, cert. ef. 2-1-13, BTP 1-2009, f. & cert. ef. 2-5-09, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 1-1985, f. & ef. 1-15-85, TSE 6, f. & ef. 1-5-76

Integrity and Objectivity

- (1) A licensee shall not knowingly misrepresent facts while preparing, assisting, or advising in the preparation of income tax returns. A licensee may resolve doubt in favor of a client if there is reasonable support for the position.
- (2) A licensee who finds that a client has made an error, or omitted information or related material required on an income tax return, shall promptly advise the client of such error or omission.
- (3) A licensee shall not arrange for or permit a client's individual income tax refund check to be mailed or made payable to the licensee at any time, for any purpose.
- (4) Commissions earned for additional personal services by the licensee, such as real estate, insurance, investment, and securities sales, may be earned if the licensee also holds any license, permit, or registration required by law to perform the additional personal services. The licensee performing additional personal services shall disclose in writing that the licensee will be compensated for performing the additional personal services. The client must be requested to acknowledge receipt of the disclosure in writing.
- (5) Fees incurred in the preparation of tax returns must be stated separately from, and in addition to, any other professional additional personal services provided.
- (6) (a) A licensee shall, upon written request by a client, make available or return within a reasonable time to the client, personal papers or source material in the manner furnished to the licensee by the client;
- (b) A licensee who has provided a tax return to a client shall, upon written request by the client, make available within a reasonable time to the client, copies of depreciation schedules that support the return;
- (c) A licensee is not required to furnish records to a client more than once under this subsection.
- (7) In addition to all active licensees, registrants, and applicants for licensure or registration must report to board, within fifteen (15) days of occurrence, any:
 - (a) Conduct resulting in the conviction of a felony under the laws of any state or of the United States;
 - (b) Conviction of any crime, an essential element of which is dishonesty, fraud or deception under the laws any state or of the United States; or
 - (c) Conviction of willful failure to pay any tax, file any tax return, keep records or supply information required under the tax laws of any state or of the United States, or conviction of the willful making, rendering, delivery, disclosure, signing or verifying of any false or fraudulent list, return, account, statement, or other document, or of supplying any false or fraudulent information, required under the tax laws of any state or of the United States; or
 - (d) The cancellation, revocation or refusal to renew by any state or federal agency of, or entry of a consent order, stipulated agreement or judgment related to, the person's authority to practice law, to practice as a certified public accountant or a public accountant or to practice under other regulatory law in any state, or to practice as an enrolled agent, if the grounds for the cancellation, revocation, refusal to renew, consent order, stipulated agreement or judgment were related to income tax preparation or if dishonesty, fraud or deception was involved; or
 - (e) The cancellation, revocation or refusal to renew by any state or federal agency of, or entry of a consent order, stipulated agreement or judgment related to, a business's authority to conduct operations related to the practice of law, certified public accountancy, public accountancy or other services provided under regulatory law in any state, or to provide enrolled agent services, if the grounds for the cancellation, revocation, refusal to renew, consent order, stipulated agreement or judgment involved the conduct or actions of the licensee or applicant and:

(A) Were related to income tax preparation; or

(B) Involved dishonesty, fraud or deception.

(8) An applicant, registrant, or licensee shall not engage in fraudulent, deceptive, or dishonest conduct related to professional practice.

(9) An applicant, registrant, or licensee shall not violate any position of trust, including positions of trust outside the licensee's professional practice.

(10) An applicant, registrant, or licensee must be current on all tax return filings and all tax payment plans pertaining to the applicant or licensee and/or the applicant or licensee's business before a license can be issued or renewed.

(11) An applicant, registrant, or licensee shall not engage in any form of witness intimidation either before, during or after an administrative hearing proceeding.

Statutory/Other Authority: ORS 673.310(1), 673.730(7) & 673.730(10)

Statutes/Other Implemented: ORS 670.280, 673.700(4)-(5), 673.700(9)-(10), 673.705, 673.730(7), 673.705-673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 3-2025, minor correction filed 08/21/2025, effective 08/21/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, BTP 1-2003, f. & cert. ef. 9-23-03, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 1-1992, f. 3-24-92, cert. ef. 6-1-92, TSE 3-1989, f. & cert. ef. 12-20-89, TSE 4-1986, f. & ef. 8-15-86, TSE 1-1985, f. & ef. 1-15-85, TSE 3-1980, f. & ef. 8-22-80, TSE 6, f. & ef. 1-5-76

800-010-0030

Accountability

(1) A Licensed Tax Consultant or Oregon State Registered Tax Preparation Business shall only allow persons who are licensed with the board as Tax Consultants, Tax Preparers, or as described in ORS 673.610, to practice in the consultant's or Oregon State Registered Tax Preparation Business's name when preparing Oregon Personal Income Tax Returns..

(2) A Licensed Tax Consultant shall not permit the use of the consultant's license to enable others to establish and carry on a business for the preparation of personal income tax returns wherein the consultant's only interest is the receipt of a fee for use of the consultant's license and the Licensed Tax Consultant does not provide supervision of the tax preparation activities as defined in OAR 800-025-0050.

(3) A Licensed Tax Consultant and a Licensed Tax Preparer shall both attest that the Licensed Tax Preparer who is assisting with preparation of, or preparing tax returns to which the Licensed Tax Consultant's license number or Oregon State Registered Tax Preparation Business information is affixed, is:

(a) Fully subject to the supervision of the Licensed Tax Consultant or Oregon State Registered Tax Preparation Business, as defined in OAR 800-025-0050; or

(b) Acting as an agent of the Licensed Tax Consultant or Oregon State Registered Tax Preparation Business.

(4) A Licensed Tax Preparer shall not engage in the preparation of tax returns, assist in such preparation, gather tax information, or provide tax advice for valuable consideration unless the Licensed Tax Preparer is under the supervision of a Licensed Tax Consultant as defined in OAR 800-025-0050.

(5) A Registered Tax Aide shall not engage in the preparation of tax returns or provide tax advice for valuable consideration.

(6) A licensee shall not maintain a financial interest in, or hold an employment position with, any business entity that offers personal income tax preparation services, if any other person who maintains a financial interest in the entity, or holds a management position involving authority over the business operations of the entity:

- (a) Has had a tax consultant's license, tax preparer's license, or registered tax aide's registration revoked; or
 - (b) Is a person to whom the Board has refused to issue or renew a license; or
 - (c) When another state regulatory agency, or the Internal Revenue Service, has revoked or refused to issue or renew an occupational license, registration, or permit held or requested by that person because of conduct involving tax preparation or dishonesty.
- (7) If required to do so under section (6) of this rule, a licensee shall be allowed a reasonable time, not to exceed one hundred eighty (180) calendar days, to sever an existing relationship with a person whose license is revoked or refused.
- (8) Section (6) of this rule does not apply to a licensee or a person described in subsections (6)(a) through (c) of this rule, whose only financial interest in a tax preparation business is the ownership of ten percent (10%) or less of the stock in a publicly- held corporation.

Statutory/Other Authority: ORS 673.310(1), 673.730(7) & 673.730(10)

Statutes/Other Implemented: ORS 673.730(7) & 673.605 - 673.990

History: BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2013, f. 1-15-13, cert. ef. 2-1-13, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 8-1987, f. & ef. 12-21-87, TSE 1-1985, f. & ef. 1-15-85, TSE 1-1979, f. 6-14-79, ef. 6-15-79, TSE 6, f. & ef. 1-5-76

800-010-0035

Contingent Fees

A licensee shall not render or offer to render income tax preparation services under an arrangement whereby no fee will be charged unless a specific finding or result is attained, or where the fee is otherwise contingent upon the findings or results of such services.

Statutory/Other Authority: ORS 673.310(1), 673.730(7) & 673.730(10)

Statutes/Other Implemented: ORS 673.730(7) & 673.605 - 673.990

History: BTP 1-2017, f. & cert. ef. 1-27-17, TSE 6, f. & ef. 1-5-76

800-010-0040

Identification

(1) A licensee shall include the name of the tax preparation business through which the personal income tax returns were prepared, the tax preparation business's permanent address, and the signature of the licensee who substantially prepared the return(s) (licensee's name) on all federal and state personal income tax returns or electronic filing documents prepared by the licensee. This should be in addition to all other data required by the Internal Revenue Service, Department of Revenue, and State Board of Tax Practitioners. Office copies are exempt from this requirement.

(2) The state personal income tax return shall include the signature of the licensee who substantially prepared the return(s) and the Board issued license number of the licensee who substantially prepared the return(s).

Statutory/Other Authority: ORS 673.310(1), 673.730(7) & 673.730(10)

Statutes/Other Implemented: ORS 673.730(7), 673.705 - 673.740 & 673.990(2)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2017, f. & cert. ef. 1-27-17, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 2-1995, f. & cert. ef. 5-5-95, TSE 1-1985, f. & ef. 1-15-85, TSE 2-1982, f. & ef. 5-10-82, TSE 1-1978, f. & ef. 2-3-78, TSE 12, f. & ef. 9-20-77, TSE 6, f. & ef. 1-5-76

800-010-0041

Address and Telephone

(1) Licensees and registrants must file with the Board, and must keep updated with the Board within fifteen (15) business days of any change thereto, their current mailing address, residence address, e-mail address and telephone number(s).

(2) Licensees, registrants, and unlicensed owners must file with the Board, and must keep updated with the Board within fifteen (15) business days of any change thereto, their Oregon State Registered Tax Preparation Business' contact information for any Oregon State Registered Tax Preparation business including: their current tax preparation business address, telephone number and a year-round address and telephone number where clients and the board may contact the licensee or registrant.

(3) Licensee must keep updated with the Board within fifteen (15) business days any changes to employees who are, Resident and Designated Consultants and registrants working for them or for their Oregon State Registered Tax Preparation businesses.

Statutory/Other Authority: ORS 673.310(1), 673.730(7) & 673.730(10)

Statutes/Other Implemented: 673.730(7), ORS 673.700(3), 673.700(7), 673.705-673.740 & 673.990(2) History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 5-2025, minor correction filed 08/21/2025, effective 08/21/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2014, f. 1-16-14, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08,, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, TSE 1-1985, f. & ef. 1-15-85

800-010-0042

Communications

If the Board sends a request for information to the licensee's or registrant's address of record, on file with the board, a licensee, or registrant must respond to the board in writing within fifteen (15) business days of the sending date of the board's mailed or emailed request for information. The written response to the board may be sent to the board by email or by mail.

Statutory/Other Authority: ORS 673.310(1), 673.730(7) & 673.730(10)

Statutes/Other Implemented: OORS 673.730(7), 673.705 - 673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 6-2025, minor correction filed 08/21/2025, effective 08/21/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019 BTP 1-2009, f. & cert. ef. 2-5-09, TSE 3-1995, f. & cert. ef. 5-5-95, TSE 1-1985, f. & ef. 1-15-85, TSE 2-1982, f. & ef. 5-10-82

800-010-0045

Experience and Competence

(1) A licensee must not prepare tax returns or give advice that is outside the field of the licensee's experience and competence without first seeking the assistance of a person who is competent in the area of concern. *See*, OAR 800-010-0015(4) and (7).

(2) A registered tax aide may only assist with the preparation of tax returns under the supervision of a licensed tax consultant.

Statutory/Other Authority: ORS 673.310(1), 673.730(7) & 673.730(10)

Statutes/Other Implemented: 673.730(7), ORS 673.700(3), 673.700(7), 673.705-673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 7-2025, minor correction filed 08/21/2025, effective 08/21/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019 TSE 1-1985, f. & ef. 1-15-5, TSE 6, f. & ef. 1-5-76

800-010-0050

Advertising and Solicitation

(1) As used in this rule, “advertise” and “advertising” means any form of printed, broadcast, or electronic material that makes known professional income tax services. This includes, but is not limited to, business cards and stationery, and all web and e-commerce advertising such as but not limited to social media websites of an individual or tax preparation business. Promotional items and other items of de minimis value are exempt from this requirement.

(2) No licensee or Oregon State Registered Tax Preparation Business shall advertise or solicit clients in a false, fraudulent, deceptive or misleading manner.

(3) All advertising must include either the name of a business that has complied with ORS 673.643 or the name of the business’s Designated Licensed Tax Consultant.

(a) Only a person holding a valid Tax Consultant's License may use the designation “L.T.C.,” “LTC” or the titles “Licensed Tax Consultant” or “Tax Consultant.”

(b) Only a person holding a valid Tax Preparer's License may use the designation “L.T.P.,” “LTP” or the title “Licensed Tax Preparer.”

(c) Only a person holding a valid Registered Tax Aide registration may use the designation “R.T.A.,” “RTA” or the title “Registered Tax Aide.”

(4) All advertising must be reviewed and approved in advance by the Oregon State Registered Tax Preparation Business’s Designated Consultant. The Designated Consultant and the Oregon State Registered Tax Preparation Business shall each be responsible for the business's compliance with the provisions of this rule.

(5) No licensee shall advertise to give a discount unless:

(a) The discount is based upon a basic fee schedule posted in public view in the licensee’s place of business; and

(b) The fees on the posted basic fee schedule are the usual and customary charges of the tax preparation business; and

(c) The basic fee schedule must include the minimum fees charged for at least the following forms and schedules: 1040, Sch. A, Sch. B, Sch. EIC, Form 2441, Sch. 8812, Oregon 40, 40N, 40P, and OR Schedule A.

(6) All business advertising must include the Board issued business registration number of the business written as: "Board of Tax Practitioners#" and/or "OBTP#" or the license number of the business's Designated Licensed Tax Consultant written as: “Licensed Tax Consultant#” and/or “LTC#.”

(7) All individual advertising must include the licensee's Board-issued LTC or LTP license number written as: “Licensed Tax Consultant#” and/or “LTC#” or “Licensed Tax Preparer#” and/or “LTP#.” For example, John Doe, Licensed Tax Consultant 12345-C or Jane Doe, LTP 56789-P.

(8) All Registered Tax Aides advertising must include the registrant’s Board-issued RTA registration number written as: “Registered Tax Aide#” and/or “RTA#”, for example: John Doe, Registered Tax Aide 1234-RTA

Statutory/Other Authority: ORS 673.310(1), 673.730(7) & 673.730(10)

Statutes/Other Implemented: 673.730(7), ORS 673.730(7), 673.705 - 673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 8-2025, minor correction filed 08/21/2025, effective 08/21/2025 BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2017, f. & cert. ef. 1-27-17, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14, BTP 3-2011, f. 6-3-11, cert. ef. 7-1-12 BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 2-1992, f. & cert. ef. 5-15-92, TSE 2-1990, f. & cert. ef. 1-25-90, TSE 3-1986, f. & ef. 7-14-86, TSE 1-1985, f. & ef. 1-15-85, TSE 3-1982, f. & ef. 11-19-82, TSE 4-1981, f. & ef. 8-13-81, TSE 3-1981, f. 7-22-81, ef. 7-23-81, TSE 2-1981(Temp), f. 2-18-81, ef. 2-19-81, TSE 6, f. & ef. 1-5-76

DIVISION 15

EDUCATION

800-015-0005

Basic Education

(1) Only an accredited college/university, educational service district (ESD), private career school, or a private firm that has met or is exempt from the licensure requirements of the Oregon Higher Education Coordinating Commission (HECC) or a private firm offering classes to only its own employees that is exempt from the HECC requirements may act as a sponsor for the basic income tax course.

(2) Sponsors shall apply for course certification on a form provided by the Board.

(3) A Tax Preparer's Education hours obtained from a Basic income Tax Course must include:

(a) At least eighty (80) classroom hours of basic income tax preparation instruction presented live (in-person or by simulcast or by webcast), or through correspondence (with supplemental pre-recorded videos which provide the contact information for the trainer and the opportunity to email the trainer to ask questions). Training in, or use of, tax software must not be included in the eighty (80) hours. If the course is offered through correspondence with supplemental pre-recorded video, the class must still be the equivalent of eighty (80) classroom hours of instruction; This required eighty (80) classroom hours of basic income tax instruction must be completed within a two (2) year time period;

(b) Instruction in each of the subject areas specified in the Preparer Examination Index maintained by the Board;

(c) Sufficient working problems to instruct in the use of appropriate forms and schedules; and

(d) A midterm and final examination.

(e) A Tax Preparer examination must be taken and passed within two (2) years from the date of eighty (80) hour course completion.

(4) A Registered Tax Aide's Education hours obtained from a Basic Income Tax Course must include:

(a) At least forty (40) hours of basic income tax preparation instruction presented live (in-person or by simulcast or by webcast), or through correspondence (with supplemental pre-recorded videos which provide the contact information for the trainer and the opportunity to email the trainer to ask questions). Training in, or use of, tax preparation software must not be included in the forty (40) hours. If the course is offered through correspondence with supplemental pre-recorded video, the class must still be the equivalent of forty (40) hours of instruction;

(b) Instruction in each of the subject areas specified in the Registered Tax Aide index maintained by the Board;

(c) Sufficient working problems to instruct in the use of appropriate forms and schedules; and

(d) A final examination given by the course provider with a minimum passing score of seventy-five (75%)

(5) The Board shall require a sponsor applicant to submit evidence that course materials and lesson plans comply with section (3) of this rule.

(6) Licensed Tax Schools shall validate only their own hours of instruction provided to a student but not any hours provided by other tax schools.

(7) Upon receipt and evaluation of official transcripts from a licensed tax school approved to offer such training previously attended:

(a) Licensed Tax Schools shall give full credit for hours earned from any Oregon licensed tax school within two (2) years of date of enrollment in a licensed eighty (80) hour tax preparer program; and

(b) Adjust student's timing of registration date, number of course hours, and fees accordingly.

(c) Licensed Tax Schools shall include on the final eighty (80) hour course certification, the completion of date of the (initial) forty (40) hours and the completion date of the secondary forty (40) hours. See (3)(e)

(8) The Board shall require a sponsor applicant to submit evidence that course materials and lesson plans comply with section (3) and (4) of this rule.

(9) Basic course sponsors shall employ only instructors to teach basic courses who are actively licensed or who fall within the exemptions of ORS 673.610(2)(4) and who prepared taxes for at least two (2) tax seasons immediately prior to teaching the course.

(a) The Board may grant a specific waiver to instructor qualifications when unusual or extenuating circumstances exist.

(b) Sponsors shall submit to the Board the names and qualifications of instructors teaching each basic course.

(c) Repeated low passage rates of an instructor's students on the tax preparers' examination could be evidence that the instructor may not be qualified to teach a basic tax preparation course.

(d) The instructor's approval to teach Basic Tax Preparation courses may be revoked by the Board.

(10) Evidence of successful course completion shall be furnished to students by course instructors on a Board approved session attendance certification form. Forms may be reproduced by course sponsors. If a student misses a portion of the class sessions, the instructor may provide makeup work.

(11) Applications for course certification shall be submitted annually at least sixty (60) calendar days prior to the course starting. Certification shall be for the subsequent twelve (12) months.

(12) The Board may refuse to issue or withdraw a course certification for failure to meet any of the course or instructor requirements contained in this rule.

Statutory/Other Authority: ORS 673.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 673.625

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 9-2025, minor correction filed 08/21/2025, effective 08/21/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, BTP 1-2003, f. & cert. ef. 9-23-03, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 7-1992, f. & cert. ef. 12-22-92, TSE 3-1990, f. & cert. ef. 1-25-90, TSE 1-1985, f. & cert. ef. 1-15-85, TSE 3-1982, f. & cert. ef. 11-19-82, TSE 2-1980, f. & cert. ef. 5-30-80, Renumbered from 800-020-0040, TSE 3-1979, f. 11-28-79, cert. ef. 11-30-79, TSE 2-1979, f. 9-28-79, cert. ef. 10-1-79, TSE 1-1979, f. 6-14-79, cert. ef. 6-15-79, TSE 9-1976, f. & cert. ef. 6-28-76

800-015-0010

Continuing Education

The continuing education rules in OAR 800 Division 15 apply to license renewals requested by Oregon Licensed Tax Consultants and Oregon Licensed Tax Preparers and registration renewals for Registered Tax Aides under OAR 800-016-0001

(1) Except for renewal of an initial license or registration, a license or registrant shall attest on the renewal to having completed at least thirty (30) hours of acceptable continuing education since the last renewal date.

(2) Each licensee or registrant shall attest on the renewal to, and shall provide verifiable proof of, having completed, within the thirty (30) hour continuing education requirement, a minimum of two (2) hours of acceptable continuing education in professional conduct and ethics since the last renewal date. The two (2) hours of acceptable continuing education in professional conduct and ethics may be satisfied through any professional conduct and ethics program that meets the general continuing education requirements described in section (3) of this rule.

(3) Continuing education programs in professional conduct and ethics required by subsection (2) of this rule are eligible for continuing education credit if the program is offered by a sponsor approved by the Board and includes information pertaining to at least one or more of the following topics:

(a) Review of Oregon Revised Statutes and Oregon Administrative Rules pertaining to the preparation of individual income tax returns;

(b) Review of examples of issues or situations that require an understanding of Federal or State statutes, rules, and case law relevant to all licensees and registrants;

(c) Review of guidelines adopted by the Internal Revenue Office of Professional Responsibility and policies outlined in the Internal Revenue Treasury Department Circular 230;

(d) Review of the code of professional conduct adopted by the Board and set forth in OAR chapter 800, division 010;

(e) Review of recent case law pertaining to ethics and professional responsibilities for the licensed tax consultant and tax preparer profession.

(4) Each licensee and registrant shall report compliance with the continuing education requirements on the license or registrant renewal document. Each licensee or registrant shall provide verifiable proof in the form of printed or digital continuing education completion certificate(s) or printed or digital continuing education provider created list(s) (from providers approved by the Board only) of courses completed by the licensee or registrant. Licensees or registrants who take continuing education courses from the Internal Revenue Service through their online PTIN account may provide a printout or digital list of their Internal Revenue Service PTIN account continuing education completion page. All licensees and registrants are subject to the provisions of OAR 800-015-0015 pertaining to the Board's periodic auditing of continuing education documents.

(5) Proof of participation in required continuing education is the responsibility of the licensee. To ensure that proof of attainment of required continuing education is available for audit or investigation by the Board, licensees and registrants shall maintain certificates for at least four (4) years following each continuing education cycle and renewal period.

(6) Continuing education credit will be accepted only for courses and seminars that comply with all Board rules regarding continuing education.

(7) The Board may verify continuing education information submitted by licensees and registrants.

(8) Education hours earned in excess of thirty (30) hours annually cannot be carried over from one renewal period to the next. However, hours earned during the month of renewal not claimed on the current renewal may be submitted with the following year's renewal.

(9) Continuing education credit shall be granted only once during a license or registration year for attendance at or instruction of duplicate seminars offered by the same sponsor or instructor.

(10) Continuing education credit for courses at accredited universities and colleges will be fifteen (15) hours for each semester hour credit and ten (10) hours for each quarter hour credit. For all live courses including interactive webinars, webcasts, IRS telephone forums, and seminars, one (1) fifty (50) minute education hour of continuing education credit will be granted for each hour of classroom attendance.

(11) Continuing education credits are accepted for instructors of basic or advanced courses or seminars. The credit allowed will be two (2) hours for each hour of teaching, which includes preparation time. No more than half (½) total required continuing education credit can be in teaching.

(12) Correspondence and online study courses are accepted if the program and sponsor comply with all Board rules regarding continuing education and:

(a) The sponsor requires evidence of satisfactory completion of workbooks or examinations before certificates are issued:

(b) The hours credited do not exceed the credit that would be allowed in a resident course covering the same material; and

(c) Course outlines, workbooks, and exams must be submitted to the Board for approval of course content and credit hours claimed prior to offering the material to the public unless already approved by the California Tax Education Council (CTEC), or the Internal Revenue Service (IRS), or the National Association of State Boards of Accountancy (NASBA).

(13) "In-Company" instruction may be accepted if the course or seminar is presented to ten (10) or more people and all other requirements for continuing education sponsors are met. Portions of such educational sessions devoted to administrative and firm matters shall not be accepted.

(14) If a licensee or registrant claims credit for a course or seminar in the reasonable belief the instruction qualifies as acceptable continuing education, but the Board finds all or part of the hours claimed to be unacceptable, the licensee or registrant may be granted an additional period of time, not to exceed sixty (60) calendar days, to make up the rejected hours.

(15) Licensees who have extenuating circumstances and are unable to obtain all their continuing education by their license due dates may make application, by completing a form prescribed by the Board, for a waiver of continuing education hours.

Statutory/Other Authority: ORS 673.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 673.645 & .673.655

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 10-2025, minor correction filed 08/21/2025, effective 08/21/2025
BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2017, f. & cert. ef. 1-27-17, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15
BTP 1-2013, f. 1-15-13, cert. ef. 2-1-13, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07
BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, BTP 1-2003, f. & cert. ef. 9-23-03, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 1-1997, f. & cert. ef. 7-2-97
TSE 9-1987, f. & cert. ef. 12-21-87, TSE 3-1985, f. & cert. ef. 12-5-85, TSE 1-1985, f. & cert. ef. 1-15-85, TSE 3-1982, f. & cert. ef. 11-19-82
TSE 2-1982, f. & cert. ef. 5-10-82, TSE 3-1980, f. & cert. ef. 8-22-80, TSE 2-1980, f. & cert. ef. 5-30-80, Renumbered from 800-020-0045
TSE 3-1979, f. 11-28-79, cert. ef. 11-30-79, TSE 2-1979, f. 9-28-79, cert. ef. 10-1-79, TSE 1-1979, f. 6-14-79, cert. ef. 6-15-79
TSE 9-1976, f. & cert. ef. 6-2

800-015-0015

Continuing Education: Audit, Required Documentation and Sanctions

The continuing education rules in OAR 800 Division 15 apply only to license renewals requested by Oregon Licensed Tax Consultants and Licensed Tax Preparers and registration renewals for Registered Tax Aides under OAR-800-016-0001.

(1) The Board will audit a select percentage of licensee and registrant records determined by the Board to verify compliance with continuing education requirements.

(2) Licensees and registrants notified of selection for audit of continuing education shall submit to the Board, within thirty (30) calendar days from the date of issuance of the notification, satisfactory evidence of participation in required continuing education in accordance with OAR 800-015-0010.

(3) Documentation of a certificate of completion of attendance at a program, seminar, or course provided by a sponsor must include:

(a) Name of student;

(b) Name, address, and telephone number of sponsoring institution/association or organization;

(c) Location of program;

(d) Title of program and description of content;

(e) Name of instructor or presenter;

(f) Date(s) of attendance;

(g) Number of instruction hours.

(4) For documentation of completion of a college/university course, a licensee or registrant must submit a photocopy/electronic copy of an official transcript, diploma, certificate, statement, or affidavit.

(5) If documentation of continuing education is invalid or incomplete, the licensee or registrant must correct the deficiency within thirty (30) calendar days from the date of notice. Failure to correct the deficiency within the prescribed time shall constitute grounds for disciplinary action.

(6) Misrepresentation of continuing education, or failing to meet continuing education requirements or documentation may result in disciplinary action, which may include but is not limited to assessment of a civil penalty and suspension or revocation of the license.

Statutory/Other Authority: ORS 673.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 673.645, 673.655, 673.705–673.740 & 673.990(2)

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BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14
BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08

800-015-0020

Continuing Education Program Requirements

(1) Acceptable continuing education is that which contributes directly to the expertise of the individual in the preparation of income tax returns, and is presented by a sponsor who meets the requirements of all Rules. It is the obligation of each licensee to select a course of study which will contribute to his/her competence in the preparation of income tax returns.

(2) The following general subject matters are acceptable to the extent they contribute directly to the expertise of advising, assisting, or preparing income tax returns:

- (a) Taxation;
- (b) Practitioner Ethics;
- (c) Accounting and payroll theory;
- (d) Estate, tax, or investment planning;
- (e) Computer technology;
- (f) Tax representation: exam, collections, or appeals;
- (g) Others, if the licensee can demonstrate a direct relationship to the preparation of a client's income tax returns.

(3) Programs primarily directed towards the licensee's personal benefit, rather than that of his/her clients, and programs relating primarily to general business management, are unacceptable. Some examples of unacceptable subjects are:

- (a) Memory improvement;
- (b) Buying or selling a tax practice;
- (c) Setting fee schedules;
- (d) Character development;
- (e) Behavior modification;
- (f) Business management;
- (g) Labor law;
- (h) Economic forecasts;
- (i) Learning to operate office equipment.

(4) Programs must be at least one (1) 50-minute education hour with credit given in whole hours only.

(5) Programs must be conducted by a qualified instructor whose background, training, education, or experience make it appropriate for the person to lead a discussion on the subject matter of the particular program.

Statutory/Other Authority: ORS 673.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 673.645, 673.655, 673.705 –673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 12-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2017, f. & cert. ef. 1-27-17, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2007, f. 1-12-07, cert. ef. 2-1-07, BTP 1-2003, f. & cert. ef. 9-23-03, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 2-1997, f. & cert. ef. 7-2-97, TSE 8-1992, f. & cert. ef. 12-22-92, TSE 2-1989, f. & cert. ef. 10-27-89, TSE 3-1985, f. & cert. ef. 12-5-85, TSE 1-1985, f. & cert. ef. 1-15-85, TSE 2-1980, f. & cert. ef. 5-30-80, Renumbered from 800-020-0045, TSE 3-1979, f. 11-28-79, cert. ef. 11-30-79, TSE 2-1979, f. 9-28-79, cert. ef. 10-1-79, TSE 1-1979, f. 6-14-79, cert. ef. 6-15-79, TSE 9-1976, f. & cert. ef. 6-28-76

800-015-0030

Continuing Education and Basic Sponsor Requirements

(1) Sponsors shall:

- (a) Maintain for at least four (4) years an outline of each program presented;
- (b) Maintain for at least four (4) years a record of attendance for each program presented;
- (c) Maintain for at least four (4) years a record of instructor names, addresses and qualification; and
- (d) Provide the student a certificate or other verification of completion at the conclusion of the program. If the sponsor is an accredited college or university, a photocopy of an official transcript or certificate of completion showing the credit earned will be acceptable verification. For all other sponsors, the certification shall include:

- (A) Name of student;
- (B) Name of sponsoring institution/association or organization;
- (C) Title and category of program;
- (D) Name of instructor or presenter;
- (E) Date(s) of attendance or completion;
- (F) Number of instruction hours.

(2) Sponsors must conduct their programs in an honest and ethical manner.

Statutory/Other Authority: ORS 673.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 673.645, 673.655, 673.705 –673.740 & 673.990(2)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 1-2003, f. & cert. ef. 9-23-03, TSE 4-1995, f. & cert. ef. 5-5-95, TSE 3-1985, f. & cert. ef. 12-5-85, TSE 1-1985, f. & cert. ef. 1-15-85, TSE 2-1980, f. & cert. ef. 5-30-80, Renumbered from 800-020-0045, TSE 3-1979, f. 11-28-79, cert. ef. 11-30-79, TSE 2-1979, f. 9-28-79, cert. ef. 10-1-79, TSE 1-1979, f. 6-14-79, cert. ef. 6-15-79, TSE 9-1976, f. & cert. ef. 6-28-76

DIVISION 16

REGISTERED TAX AIDE

800-016-0001

Registered Tax Aide Requirements

(1) An applicant for an initial Registered Tax Aide certification must submit the following:

(a) Proof of having successfully completed the forty (40) hour basic education course as required under OAR 800-015-0005 or submit an official transcript from an accredited university or college that shows having completed the equivalent of the forty (40) hour basic education course with each semester hour credit being considered the equivalent of fifteen (15) hours and each quarter hour credit being considered the equivalent of ten (ten) hours.

(b) For applicants who successfully completed the forty (40) hour basic education course, proof of having passed the exam for the forty (40) hour basic education course with a passing score of seventy-five (75%) or higher within one hundred and twenty (120) days from the date of course completion.

(c) The name, contact information, and license number of supervising licensed tax consultant they will be working for as a registered tax aide. If the applicant is not employed at the time of submitting application, their application will be processed and they will be supplied with their registration number but not a certificate of registration. The name, contact information, and license number of supervising licensed tax consultant they will be working for as a registered tax aide is required for issuance of certificate of registration.

(2) Second, Third, and Fourth renewals of registration each require at least thirty (30) hours of acceptable continuing education completed since the prior renewal date in compliance with OAR 800-015-0010, 800-015-0015, and 800-015-0020.

(3) Registrations cannot be renewed after the fourth (4th) year. A person must reapply and qualify for registration in compliance with subsection one (1) of this rule.

(4) A Registered Tax Aide must update the Board within fifteen (15) days of either first gainful employment or in the case of a change of employment, indicating the name of their supervising licensed tax consultant.

Statutory/Other Authority: ORS 673.605 - ORS 673.730 & OAR 800-001-0025 - 800-025-0050

Statutes/Other Implemented: ORS 673.605 - ORS 673.730 & OAR 800-001-0025 - 800-025-0050

History: BTP 29-2025, adopt filed 11/25/2025, effective 12/31/2025

DIVISION 20

PROCEDURES

800-020-0015

Application for Examination

(1)(a) An application to take any tax preparer or tax consultant examination offered by the Board must be filed with the Board electronically or on forms prescribed and furnished by the Board.

(b) Each Board Examination Application must be personally signed or electronically authorized by the applicant.

(c) Each Board Examination Application must be accompanied by the appropriate Board Examination Application fee specified in OAR 800-020-0025(1)(a) or (2)(a).

(d) In addition to the Board Examination Application fee paid directly to the Board, each applicant must also pay the Board Examination Application Proctoring fee, in the amount specified in OAR 800-020-0025(1)(b) or (2)(b), directly to the examination proctor.

(e) The Board Examination Application Proctoring Fee, paid directly to the examination proctor, may not exceed the Board Examination Application Proctoring Fee specified in OAR 800-020-0025(1)(b) and (2)(b).

(2) The Board Examination Application and the Board Examination Application Fee shall be filed with the Board no later than one (1) month prior to the examination date, except when the Board sets tighter deadlines due to extenuating circumstances.

(3) Completed basic course certification forms as required under OAR 800-015-0005(6) or a photocopy of an official transcript issued by an accredited college or university shall be submitted to the Board by the student with the initial application for a Tax Preparer License. The preparer applicant may file an application to take the examination before completing the basic tax course. Applicants shall furnish the Board a brief outline of courses completed and/or taught, together with a transcript or proof of instruction from the educational institution if the course(s) they completed and/or taught have not received prior approval from the Board. If the Board determines the course(s) completed and/or taught are comparable to those described in OAR 800-015-0005, the applicant shall be eligible to take the examination.

(4) A tax consultant applicant who is a Licensed Tax Preparer shall submit verification by the applicant's employer, employers or other evidence on forms prescribed and furnished by the Board, that the applicant has worked in the capacity as a Licensed Tax Preparer for not less than a cumulative total of one thousand one hundred (1,100) hours during at least two (2) of the last five (5) years.

(5) An applicant for the state portion of the tax consultant examination who is an Enrolled Agent and is, enrolled to practice before the Internal Revenue Service, and who is also listed on the Internal Revenue Service website as a valid Treasury card, holder may, upon successfully completing the state portion of the tax consultant exam, apply for licensure as a Licensed Tax Consultant.

(6) A tax consultant applicant who is claiming equivalent tax preparer experience shall submit on forms prescribed and furnished by the Board:

(a) Verification by the applicant's employer, employers or other evidence that the applicant has worked in the capacity as a Licensed Tax Preparer for not less than a cumulative total of one thousand one hundred (1,100) hours gained during the course of at least two (2) of the last five (5) calendar years.

(A) The Board will accept employment as an income tax auditor or taxpayer service representative with the Internal Revenue Service or State Department of Revenue as being equivalent experience.

(B) For the purpose of meeting the work experience requirement for tax consultants, one (1) hour of experience gained through volunteer tax preparation programs such as VITA or AARP-TCE will be accepted for each five (5) hours spent preparing, advising or assisting in the preparation of tax returns through the volunteer program, up to a maximum of two hundred and twenty (220) hours credited. To qualify for the one (1) to five (5) hour experience credit, total hours worked in the volunteer program must be verified in writing by a supervisor knowledgeable in tax preparation.

(b) To claim experience under this section, the applicant must submit a petition signed under penalty of perjury that the work experience claimed is true, correct and complete.

(7) Applicants for the tax consultant examination must have completed, within a year prior to submitting application, a minimum of fifteen (15) hours of acceptable continuing education in personal income taxation to meet the requirements of OAR 800-015-0010 to 800-015-0030. This requirement is in addition to the required one thousand one hundred (1,100) hours of work experience earned during at least two (2) of the last five (5) years.

(8) A tax practitioner applicant claiming tax consulting experience in another state shall:

(a) Submit, on a form prescribed and furnished by the Board, a work verification application signed under penalty of perjury, claiming employment as a tax practitioner for at least two (2) of the last five (5) years; or

(b) Furnish documented proof of self-employment as a tax practitioner.

(9) A tax preparer or tax consultant applicant who has worked in the capacity as a tax practitioner in another state or in an exempt status may request Board approval to substitute work experience for up to two-thirds (2/3) of the classroom hours of basic income tax education otherwise required to qualify as a tax preparer or tax consultant. Approval may be granted to substitute experience for education only if:

(a) The applicant was actively engaged in tax preparation within two (2) years prior to the date of application;

(b) The applicant has at least three (3) years' experience in tax preparation within the last five (5) years;

(c) The applicant has gained a competency level through work experience that is equal to those applicants who have successfully completed the basic income tax course; and

(d) The applicant submits verification by the applicant's employer(s) or evidence of self-employment regarding the work experience.

(10) The Board may accept education credit for courses completed by a tax consultant applicant to substitute for a maximum of three hundred seventy-five (375) hours of work experience at the rate of one (1) classroom hour of education for five (5) hours of experience if:

- (a) The subject matter of the course was related to taxation;
- (b) The applicant completed the course within one (1) year of applying to become a Licensed Tax Consultant; and
- (c) Credit for the course is not claimed to fulfill continuing education requirements.

(11) Information required of the applicant and on the application forms shall be completed before an applicant may be admitted to an examination.

Statutory/Other Authority: ORS 673.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 673.625–673.640

History: BTP 13-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025
BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2018, amend filed 05/22/2018, effective 06/01/2018, BTP 1-2017, f. & cert. ef. 1-27-17, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2013, f. 1-15-13, cert. ef. 2-1-13, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12
BTP 3-2011, f. 6-3-11, cert. ef. 7-1-12, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05
BTP 1-2005, f. & cert. ef. 1-5-05, BTP 1-2003, f. & cert. ef. 9-23-03, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 9-1992, f. & cert. ef. 12-22-92, TSE 5-1990, f. & cert. ef. 5-3-90, TSE 4-1988, f. & cert. ef. 11-2-88, TSE 3-1985, f. & ef. 12-5-85, TSE 1-1985, f. & ef. 1-15-85
TSE 3-1982, f. & ef. 11-19-82, TSE 2-1982, f. & ef. 5-10-82, TSE 2-1980, f. & ef. 5-30-80, TSE 2-1979, f. 9-28-79, ef. 10-1-79
TSE 1-1979, f. 6-14-79, ef. 6-15-79, TSE 8, f.

800-020-0020

Examinations

(1) Licensing examinations shall be scheduled as the Board deems appropriate but no less than once per year as required by ORS 670.350.

(2) Tax preparer and tax consultant applicant's examination shall be submitted on Board-approved forms. 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. Upon approval of exam eligibility, the Board will email the applicant an approval notice. It is the applicant's responsibility to contact the exam proctor to pay for and schedule the examination.

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

(4) A tax consultant applicant must have at least a seventy-five percent (75%) percent grade or score on the entire examination to pass.

(5) An enrolled agent who is enrolled to practice before the Internal Revenue Service, holding a valid Treasury card, must have at least a seventy five-percent (75%) percent grade or score on the Consultant's State-Only portion of the examination to pass.

(6) Pass or fail results, including scores, of the examination shall be provided to each examination candidate, electronically or in writing. Results will not be given by any other means.

(7) No review of examination questions by the applicant will be granted.

(8) An applicant who fails to pass the examination shall be eligible for a succeeding examination upon making application and payment of the examination fee and proctor fee. Eligibility is good for sixty (60) days from date of approval by the Board. Applicants may retest an unlimited number of times during the sixty (60) day period. Applicants who do not pass within sixty (60) days must reapply with the Board.

(9) A tax preparer applicant must re-take the Basic Course if, after two (2) years from Basic Course completion date, the applicant has not yet passed the preparer examination.

(10) An applicant who passes an examination must apply for licensing within sixty (60) days from the examination date. If application for license is not made within sixty (60) calendar days, the applicant must retake the examination, unless there are verifiable circumstances beyond the reasonable control of the applicant, subject to the discretion of the Board.

Statutory/Other Authority: ORS 673.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 673.625–673.640

History: BTP 14-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2018, amend filed 05/22/2018, effective 06/01/2018, BTP 1-2017, f. & cert. ef. 1-27-17, BTP 2-2011, f. 2-7-11, cert. ef. 7-1-11, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, BTP 2-2005, f. 7-28-05, cert. ef. 8-1-05, BTP 2-2004, f. 8-12-04 cert. ef. 8-31-04, BTP 1-2003, f. & cert. ef. 9-23-03, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 1-1989, f. & cert. ef. 6-8-89, TSE 4-1987, f. & cert. ef. 10-2-87, TSE 2-1986, f. & cert. ef. 7-14-86, TSE 2-1985(Temp), f. & cert. ef. 6-11-85, TSE 1-1985, f. & cert. ef. 1-15-85, TSE 1-1984(Temp), f. & cert. ef. 12-20-84, TSE 1-1983, f. & cert. ef. 3-10-83, TSE 2-1982, f. & cert. ef. 5-10-82, TSE 1-1981(Temp), f. 1-2-81, ef. 1-5-81, TSE 2-1980, f. & cert. ef. 5-30-80 TSE 1-1979, f. 6-14-79, ef. 6-15-79, TSE 11-1977, f. & cert. ef. 4-6-77, TSE 10-1976(Temp), f. & cert. ef. 11-29-76 thru 3-28-77, TSE 8-1976, f. & cert. ef. 5-19-76

800-020-0022

Examination Conduct; Disqualification

(1) Examination Conduct: Examinations shall be conducted in a designated area with restricted access. Approval notification of an applicant's eligibility to take the examination must be issued by the Board office prior to scheduling an appointment for examination. Authorization must be provided by the Board office before bringing any materials, electronic equipment, or devices into the examination area. Applicants shall be required to provide valid US state or federal government issued photographic identification before being allowed to take the examination.

(2) Examination Disqualification: A candidate may be immediately disqualified during or after the examination for conduct that interferes with the examination. Such conduct includes:

(a) Taking or attempting to take any unauthorized items, notes, materials, or devices into the examination area;

(b) Giving or attempting to give assistance to others in answering questions during the examination;

(c) Receiving or attempting to receive assistance during the examination, including assistance from other individuals, notes, books, or devices to answer questions;

(d) Removing or attempting to remove any secure examination-related information, notes, or materials from the examination site;

(e) Failing to follow directions relative to the conduct of the examination;

(f) Exhibiting behavior which impedes the normal progress of the examination; and

(g) Endangering the health or safety of a person involved in the examination.

(3) Disqualification will invalidate the examination and result in forfeiture of the examination and fees. Any candidate who has been disqualified during an exam will need to request in writing approval from the Board to retake the exam. The candidate will be required to reapply by submitting a new exam application, additional examination fees, and a letter requesting approval to retake the exam including an explanation of their actions which resulted in disqualification from the exam. Final approval by the Board is required.

Statutory/Other Authority: ORS 673.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 673.625–673.640

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019 BTP 1-2017, f. & cert. ef. 1-27-17, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05

800-020-0025

Fees

Prescribed by the State Board of Tax Practitioners by rule but shall not exceed the following:

(1) Preparers -

(a) The fee for application for the tax preparer's examination is sixty dollars (\$60).

(b) The proctoring fee for taking the tax preparer's examination is fifty dollars (\$50).

(c) The fee for issuance of a tax preparer's initial license is eighty-five dollars (\$85).

(d) The fee for a combination tax preparer's initial license/tax preparation business registration is one hundred and ninety dollars (\$190).

(e) The fee for renewal of a tax preparer's active license is one hundred and ten dollars (\$110).

(f) The fee for a combination active tax preparer's license/tax preparation business registration, if postmarked on or before October fifteenth (15th) is two hundred and twenty dollars (\$220).

(g) The fee to place a tax preparer's license in inactive status is fifty dollars (\$50).

(h) The fee for reactivation of a tax preparer license in inactive status is one hundred and ten dollars (\$110).

(i) The fee to reactivate a tax preparer license in lapsed status is fifty dollars (\$50), plus payment of all unpaid renewal

(2) Consultants -

- (a) The fee for application for the tax consultant's or consultants state-only examination is sixty dollars (\$60).
- (b) The proctoring fee for taking the tax consultant's or consultants state-only examination is eighty-five dollars (\$85).
- (c) The fee for an initial consultant license, if an applicant holds an active preparer's license, is ninety-five dollars (\$95).
- (d) The fee for a combination tax consultant's initial license/tax preparation business registration, if an applicant holds an active preparer's license is two hundred dollars (\$200).
- (e) The fee for issuance or renewal of a tax consultant's active license is one hundred and twenty-five dollars (\$125).
- (f) The fee for a combination active tax consultant's license/tax preparation business registration if postmarked on or before June fifteenth (15th) is two hundred and twenty-five dollars (\$225).
- (g) The fee to place a tax consultant's license in inactive status is fifty dollars (\$50.)
- (h) The fee for reactivation of a tax consultant license in inactive status is one hundred and twenty-five (\$125).
- (i) The fee to reactivate a tax preparer or tax consultant license in lapsed status is fifty dollars (\$50), plus payment of all unpaid renewal fees.

(3) Registered Tax Aides –

- (a) The fee for issuance of a registered tax aide initial registration is seventy- five dollars (\$75).
- (b) The fee for a combination registered tax aide initial registration/tax preparation business registration is one hundred and ninety-five dollars (\$195).
- (c) The fee for renewal of a Registered Tax Aide registration is seventy-five dollars (\$75).
- (d) The fee for combination active Registered Tax Aides active registration/tax preparation business registration, if postmarked on or before December fifteenth (15th) one hundred and ninety-five dollars (\$195).
- (e) There is no Lapsed or Inactive status for Registered Tax Aides

(4) Businesses and Branches -

- (a) The fee for issuance or renewal of a tax preparation business registration is one hundred and fifty dollars (\$150.)
- (b) The fee for issuance or renewal of a branch office registration is thirty dollars (\$30).

(5) Other -

- (a) The nonrefundable processing fee retained for all refunds issued is ten dollars (\$10).

(b) Dishonored Check or Electronic Payment. Pursuant to ORS 30.701, whenever a bank check, credit or debit transaction in payment of an obligation due for fees, penalties, copies of records or materials, or other services to the agency, is dishonored by the bank upon which the check is drawn, the applicant or authorization holder will be assessed and must pay an administrative processing fee in the amount of twenty-five dollars (\$25). The Board may take any other disciplinary action against an authorization holder or payer and may seek other legal remedies in pursuing to effect collection of the returned items. If a check is returned for Non-Sufficient Fund (NSF) or uncollected funds the Board will attempt to collect payment by other means.

Statutory/Other Authority: ORS 673.310; 673.730(10); 673.685

Statutes/Other Implemented: ORS 673.685, 673.705-673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 15-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2022, amend filed 06/14/2022, effective 06/15/2022, BTP 1-2018, amend filed 05/22/2018, effective 06/01/2018, BTP 1-2016, f. 3-30-16, cert. ef. 4-1-16, BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14, BTP 2-2013(Temp), f. 7-22-13, cert. ef. 8-5-13 thru 2-1-14, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 2-2011, f. 2-7-11, cert. ef. 7-1-11, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 3-2007, f. 7-30-07, cert. ef. 8-1-07, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, BTP 1-2003, f. & cert. ef. 9-23-03, BTSE 1-2002(Temp), f. & cert. ef. 8-6-02 thru 1-1-03, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 3-1997, f. & cert. ef. 9-4-97, TSE 3-1992, f. 5-15-92, cert. ef. 6-1-92, TSE 12-1991(Temp), f. & cert. ef. 11-25-91, TSE 5-1991, f. & cert. ef. 10-28-91, TSE 3-1991(Temp), f. 8-14-91, cert. ef. 9-29-91, TSE 4-1990, f. & cert. ef. 5-3-90, TSE 1-1988, f. & cert. ef. 2-19-88, TSE 7-1987(Temp), f. & cert. ef. 11-17-87, TSE 5-1987, f. & cert. ef. 10-2-87, TSE 1-1987(Temp), f. 6-30-87, cert. ef. 7-1-87, TSE 2-1986, f. & cert. ef. 7-14-86, TSE 1-1985, f. & cert. ef. 1-15-85, TSE 3-1979, f. 11-28-79, cert. ef. 11-30-79, TSE 1-1979, f. 6-14-79, cert. ef. 6-15-79, TSE 14, f. 10-25-77, cert. ef. 11-1-77, TSE 8, f. & cert. ef. 5-19-76, TSE 4(Temp), f. & cert. ef. 11-20-75 thru 3-19-76

800-020-0026

Refunds of Examination Fees

(1) A \$10 nonrefundable processing fee shall be retained from all examination application fees. The remainder of an examination application fee shall be refunded only when the applicant is not qualified or when there are verifiable circumstances beyond the reasonable control of the applicant.

(2) Except as provided in section (3) of this rule, an applicant who has been approved to sit for the examination but who fails to take the exam is a “no-show” or takes but does not pass the examination shall not be entitled to a refund of the examination fee.

(3) If application for examination is made in anticipation of successfully completing the required basic course and the applicant fails to complete the required course a refund of the examination fee will be issued only if:

(a) The applicant establishes that failure to successfully complete the course was beyond the reasonable control of the applicant and

(b) The applicant notifies the Board prior to the scheduled examination date.

(4) A \$10 nonrefundable processing fee shall be retained from all license, renewal and registration application fees. The remainder of the application fee remitted shall be refunded only when the licensee is not qualified or when there are verifiable circumstances beyond the reasonable control of the licensee.

Statutory/Other Authority: ORS 673.310; 673.730(10); 673.685

Statutes/Other Implemented: ORS 673.685, 673.705-673.740 & 673.990(2)

History: BTP 16-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 1-2003, f. & cert. ef. 9-23-03, BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 6-1991, f. & cert. ef. 10-28-91, TSE 2-1986, f. & ef. 7-14-86, TSE 1-1985, f. & ef. 1-15-85, TSE 1-1983, f. & ef. 3-10-83, TSE 2-1982, f. & ef. 5-10-82, TSE 1-1979, f. 6-14-79, ef. 6-15-79

800-020-0030

Licenses — Renewals and Reactivation

- (1) Applicants who pass the required examination and meet all other requirements shall be issued a license upon request and payment of the license or registration fee. The licensee or registrant shall be assigned a permanent license or registration number.
- (2) Tax preparers' licenses shall expire annually on September thirtieth (30th). Tax Preparers are prohibited from practicing until official renewal has been processed.
- (3) Tax consultants' licenses shall expire annually on May thirty-first (31st). Tax Consultants are prohibited from practicing until official renewal has been processed.
- (4) Registered Tax Aides registrations shall expire annually on November 30. Registered Tax Aides are prohibited from assisting with the preparation of personal income tax returns until their renewal has been processed.
- (5) Renewal licenses and registrations shall be issued upon receipt and validation of the completed renewal application notice, attesting to required continuing education and payment of the appropriate fees.
- (6) Licensed Tax Preparers have the option to file for inactive status on or before October fifteenth (15th), provided the license is not in lapsed status as provided in OAR 800-020-0035(2).
- (7) Licensed Tax Consultants have the option to file for inactive status on or before June fifteenth (15th), provided the license is not in lapsed status as provided in OAR 800-020-0035(2).
- (8) Registered Tax Aides do not have the option to file for inactive status.
- (9) If a tax preparer license, tax consultant license, or registered tax aides registration is suspended or revoked, all utterances of the individual's tax preparer license, tax consultant license, and registered tax aides registration become the property of the board and all printed and digital copies thereof shall, on demand, be delivered by the holder to the Board of Tax Practitioners.
- (10) Licenses that have been placed in inactive or lapsed status may be reactivated upon receipt and validation of a completed reactivation application form prescribed by the Board, providing required continuing education documentation and paying the appropriate fee(s).

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

Statutes/Other Implemented: ORS 673.645 - 673.667

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 17-2025, minor correction filed 08/22/2025, effective 08/22/2025

BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2021, temporary amend filed 03/26/2021, effective 04/01/2021 through 08/31/2021

BTP 1-2020, temporary amend filed 04/21/2020, effective 05/01/2020 through 08/17/2020, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019

BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2013, f. 1-15-13, cert. ef. 2-1-13, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08

BTP 2-2007, f. 1-12-07, cert. ef. 2-1-0, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, TSE 2-1993, f. & cert. ef. 2-23-93, TSE 2-1986, f. & ef. 7-14-86

TSE 1-1985, f. & ef. 1-15-85, TSE 2-1982, f. & ef. 5-10-82, TSE 1-1979, f. 6-14-79, ef. 6-15-79, TSE 8, f. & ef. 5-19-76

800-020-0031

Certificates

(1) A Licensed Tax Consultant's certificate issued by the Board may be displayed by the licensee only during period(s) that the licensee holds a current valid license as a Licensed Tax Consultant. If a Licensed Tax Consultant's license has been placed in inactive, lapsed, suspended or revoked status, the holder shall no longer display the certificate.

(2) Furthermore, if a tax consultant's license is suspended or revoked, all printed and digital copies of the certificate become the property of the Board and shall be immediately delivered by the former holder to the Board of Tax Practitioners.

Statutory/Other Authority: ORS 670.310(1), 673.660 & 673.730(10)

Statutes/Other Implemented: ORS 673.660, 673.705 – 673.740 & 673.990(2)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, TSE 2-1993, f. & cert. ef. 2-23-93, TSE 1-1985, f. & ef. 1-15-85, TSE 13, f. & ef. 9-20-77

800-020-0035

Inactive and Lapsed Status

This rule applies only to Oregon Licensed Tax Consultants and Licensed Tax Preparers.

- (1) Except as provided in section (3) of this rule, a license that has been placed in inactive status may be reactivated upon submission of a reactivation application, payment of license fee for an active license and attesting to compliance with all past continuing education requirements the same as if the licensee had held an active license.
- (2) Except as provided in section (3) of this rule, a license that has been placed in lapsed status may be reactivated to active status upon submission of a reactivation application, payment of all past unpaid fees and attesting to compliance with all past continuing education requirements the same as if the licensee had held an active license. A license that has been placed in lapsed status shall not be placed in inactive status.
- (3) A license that has been placed in inactive or lapsed status, or a combination thereof, for three (3) consecutive years, shall not be reactivated to active status.
- (4) The Board may refuse to reactivate a license that has been placed in inactive or lapsed status for the same reasons it may refuse to issue, renew, suspend, or revoke a license.

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

Statutes/Other Implemented: ORS 673.645 - 673.667(4)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2013, f. 1-15-13, cert. ef. 2-1-13, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTSE 1-2001, f. & cert. ef. 4-19-01 TSE 2-1993, f. & cert. ef. 2-23-93, TSE 6-1992, f. 8-13-92, cert. ef. 8-1-93, TSE 2-1991, f. & cert. ef. 1-30-91, TSE 3-1985, f. & ef. 12-5-85, TSE 8, f. & ef. 5-19-76

800-020-0065

Displaying of Licenses

Oregon Licensed Tax Consultants, Oregon Licensed Tax Preparers, and Oregon Registered Tax Aides must display their current active license or registration in public view in their place(s) of business. The license or registration display platform may be digital or paper.

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

Statutes/Other Implemented: ORS 673.660

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025
BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10
BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, TSE 1-1985, f. & ef. 1-15-85, TSE 2-1982, f. & ef. 5-10-82, TSE 8, f. & ef. 5-19-76

DIVISION 25 TAX PREPARATION BUSINESSES

800-025-0010

Oregon State Registered Tax Preparation Business

Oregon State Registered Tax Preparation Business Name Conventions

- (1) The name under which a tax preparation business offers and/or performs services must be in compliance with the laws and rules of the Oregon Corporation Division.
- (2) The designation "Licensed Tax Preparer" or reference to the title "Licensed Tax Preparer" in any manner, including initials or acronyms, shall not be included as part of a tax preparation business's name.
- (3) The designation "Registered Tax Aide" or reference to the title "Registered Tax Aide" in any manner, including initials or acronyms, shall not be included as part of a tax preparation business's name.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.643, 673.705–673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 18-2025, minor correction filed 08/22/2025, effective 08/22/2025
BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05
BTSE 1-2001, f. & cert. ef. 4-19-01, TSE 4-1992, f. & cert. ef. 5-15-92, TSE 1-1985, f. & ef. 1-15-85

800-025-0020

Oregon Tax Preparation Business Registration

- (1) An Oregon tax preparation business shall not offer services to the public until the business has:
 - (a) Complied with applicable laws and rules of the Oregon Corporation Division;
 - (b) Registered with the Board, on a Board-approved application form, the tax preparation business name, address, telephone number, and e-mail address; the name(s) of the owner(s) of the business; and the name of the individual(s) responsible under OAR 800-025-0040 for the tax activities of the business; and
 - (c) Paid the tax preparation business registration fee required under OAR 800-025-0025.

- (2) Within fifteen (15) business days of a change of name or ownership, an Oregon State Registered Tax Preparation Business must file a new business registration with the Board and pay a new business registration fee.
- (3) A person who offers tax preparation services under more than one tax preparation business name must register each such name as a separate business.
- (4) All Oregon State Registered Tax Preparation Businesses shall comply with State Fire Marshall Address Identification requirements.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.643, 673.705–673.740 & 673.990(2)

History: BTP 19-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025
BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, TSE 4-1992, f. & cert. ef. 5-15-92, TSE 14-1991, f. 11-25-91, cert. ef. 1-1-92, TSE 13-1991(Temp), f. & cert. ef. 11-25-91, TSE 1-1985, f. & ef. 1-15-85

800-025-0023

Reporting Closing of Business; Address and Phone Changes

An Oregon State Registered Tax Preparation Business shall notify the Board within fifteen (15) business days of:

- (1) Termination of the Oregon State Registered Tax Preparation Business; or
- (2) Change of ownership of the Oregon State Registered Tax Preparation Business; or
- (3) A change in the mailing address, physical address, e-mail address, or telephone number(s) of the Oregon State Registered Tax Preparation Business.
- (4) As used in this section, "owner" means an individual who owns at least ten percent (10%) percent of any Oregon State Registered Tax Preparation Business.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.643, 673.705–673.740 & 673.990(2)

History: BTP 20-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025
BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, TSE 7-1991, f. & cert. ef. 10-28-91

800-025-0025

Renewal of Tax Preparation Business Registration

- (1) Oregon State Registered Tax Preparation Business registrations expire annually as follows:
 - (a) June fifteenth (15) for combination license renewal for licensed tax consultants and their businesses or unlicensed owner-run business.
 - (b) October fifteenth (15) for combination license renewal for licensed tax preparers and their businesses.
 - (c) December fifteenth (15) for combination registration renewal for registered tax aides and their businesses.
- (2) At least thirty (30) calendar days prior to each annual business registration expiration date, the Board shall attempt to notify each Oregon State Registered Tax Preparation Business, using the contact information the business provided to the Board, that their tax preparation business registration is going to expire and is in need of renewal.

(3) Renewal registrations will be issued to a qualifying tax preparation business upon receipt and validation of a completed registration renewal application and the fee for registering a tax preparation business specified in OAR 800-020-0025(1)(f) or the fee for a combined tax consultants or tax preparers license and tax preparation business registration specified in OAR 800-020-0025(2)(f).

(4) A tax preparation business whose registration has expired shall not perform tax preparation services for the public, for valuable consideration, or offer such services until the tax business submits a new tax preparation business registration application and the application process is completed.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.643, 673.705–673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 21-2025, minor correction filed 08/22/2025, effective 08/22/2025 BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, BTP 1-2004, f. 1-28-04, cert. ef. 2-1-04, TSE 8-1991, f. & cert. ef. 10-28-9

800-025-0027

Eligibility for Combined Business Registration and Tax Consultant/Preparer License

(1) An Oregon State Registered Tax Preparation Business is not eligible for a combined license and registration under OAR 800-020-0025(1)(f) and (2)(f) unless at least one (1) of the owners of the tax preparation business is a Licensed Tax Consultant, a Licensed Tax Preparer, or a Registered Tax Aide. As used in this section, "owner" means an individual who owns at least ten (10%) percent of the tax preparation business.

(2) An Oregon State Registered Tax Preparation Business, including a tax preparation business that must file a new registration due to a change of name or ownership, is not eligible for a combined license or registration under OAR 800-020-0025(1)(f) and (2)(f) unless the business registration submitted is:

(a) A new business registration, at the time of application for the owner's tax consultant's license, tax preparer's license, or registered tax aides certificate.

(b) A renewal combination registration, before the expiration date of the current registration.

(3) A licensee or registrant who owns more than one (1) tax preparation business in the State of Oregon is eligible for only one (1) combined license and business registration under OAR 800-020-0025(1)(f) and (2)(f). A licensee or registrant must pay the full business registration fee for each additional tax preparation business under 800-020-0025(3)(a).

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.643, 673.705–673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 22-2025, minor correction filed 08/22/2025, effective 08/22/2025 BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2012, f. 1-30-12, cert. ef. 2-1-12, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11 BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, TSE 9-1991, f. & cert. ef. 10-28-91

800-025-0029

Displaying Oregon State Registered Tax Preparation Business Registration

The Oregon State Registered Tax Preparation Business registration is an annual registration. The registration must be displayed in public view in the Oregon State Registered Tax Preparation Business' place of business on a digital or paper platform.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.643, 673.705–673.740 & 673.990(2)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019 BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, TSE 4-1992, f. & cert. ef. 5-15-92

800-025-0030

Branch Offices

- (1) A tax preparation business may not operate any branch office until:
 - (a) The tax preparation business has complied with all laws and rules of the Board concerning tax business registration;
 - (b) The mailing address, physical address, e-mail, telephone number(s) of the branch office, and the name and license number of the Resident Consultant for the branch office have been submitted to the Board; and
 - (c) The tax preparation business has paid an annual fee for the branch office registration for that location as required under OAR 800-020-0025(3)(b).
- (2) Branch office registrations expire annually on the expiration date of the associated tax business registration.
- (3) At least 30 calendar days before the expiration of a branch office registration, the Board will attempt to notify each tax preparation business, using the contact information the tax preparation business has provided to the Board, that their tax preparation branch office registration is up for renewal.
- (4) Renewal branch office registrations will be issued to qualifying tax preparation businesses upon receipt of the required annual registration fee.
- (5) An Oregon State Registered Tax Preparation Business operating branch offices must notify the Board within fifteen (15) business days of:
 - (a) Change of mailing address, physical address, e-mail address, or telephone number(s) of the branch office;
 - (b) Change in Resident Consultant and/or Designated Consultant of the branch office;
 - (c) Closing the branch office.
- (6) Branch offices must be conducted under the same name as the principal office. This name and current registration must be posted in public view in each branch office. The registration may be displayed on a digital or paper platform.
- (7) The name of the Designated Consultant and the name of the Resident Consultant must be posted in public view in each branch office. The registration may be displayed on a digital or paper platform.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.643, 673.705–673.740 & 673.990(2)

History: BTP 23-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025
BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11
BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, TSE 2-1996, f. & cert. ef. 12-30-96, TSE 5-1992, f. 5-15-92, cert. ef. 7-1-92, TSE 10-1991, f. & cert. ef. 10-28-91, TSE 1-1985, f. & ef. 1-15-85

800-025-0040

Designated Consultants

(1) An Oregon State Registered Tax Preparation Business must designate an Oregon Licensed Tax Consultant as a "Designated Consultant" before engaging in the preparation of personal income tax returns for valuable consideration, or offering such services. A form prescribed by the Board shall be signed by the Designated Consultant and signed by the owner or authorized representative of the tax preparation business.

(2) The Designated Consultant shall be responsible for all tax preparation activities of the business. The Designated Consultant and the designating business shall each be responsible for the business's compliance with laws and rules of the Board.

(3) A Designated Consultant will cease to be responsible for a business's tax preparation services upon receipt by the Board of written notice from the consultant or business of the termination of the Designated Consultant's services.

(4) A Licensed Tax Consultant may act as the Designated Consultant for only one (1) tax preparation business at a time. A Licensed Tax Consultant who wishes to act as the Designated Consultant for more than one (1) tax preparation business, or tax preparation business location, must submit a waiver request to the Board seeking Board approval for the proposed additional supervisory activity.

(5) An application for waiver to serve as a Designated Consultant for more than one (1) tax preparation business shall set forth the following:

(a) The name and address of the tax preparation business for which the Licensed Tax Consultant is presently serving as the Designated Consultant;

(b) The name and address of the additional Oregon State Registered Tax Preparation Business, or Tax Preparation Business's location, for which the Licensed Tax Consultant is requesting approval to serve as the Designated Consultant;

(c) A detailed plan as to how each Oregon State Registered Tax Preparation Business will be supervised in carrying out the duties of a Designated Consultant;

(d) The financial relationship of the proposed Designated Consultant to both of the Oregon State Registered Tax Preparation Businesses; and

(e) A description of any unusual or extenuating circumstances that prompted the waiver request and lend weight to the question of why the Board may wish to grant approval.

(6) In determining whether a Licensed Tax Consultant will be approved, to act as a Designated Consultant for more than one (1) Oregon State Registered Tax Preparation Business, the Board:

(a) May approve an application for waiver only in situations where the Licensed Tax Consultant has an ownership interest in the other Oregon State Registered Tax Preparation Business or in situations where unusual or extenuating circumstances exist that are, or may, cause undue hardship to a fellow licensee, their staff or clientele such as the death of the prior Designated Consultant. The Board may limit the requested Licensed Tax Consultant dual designation time period; and

(b) Shall consider the Licensed Tax Consultant's past record of compliance with the Board's ORS Chapter 673 statutory scheme, the Board's rules, and other statutes of the State of Oregon, together with any information set forth in the application for waiver as to extenuating circumstances, the length of the dual designation period being requested, and the feasibility of the supervision plan including, but not limited to, items such as driving distance and time, stability of daily internet connection, etc.

(7) An Oregon State Registered Tax Preparation Business must notify the Board in writing within fifteen (15) business days of any change in status of its Designated Consultant.

(8) A Designated Consultant must notify the Board in writing within fifteen (15) business days of any change in their status as Designated Consultant.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.643, 673.705–673.740 & 673.990(2)

History: BTP 24-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTP 1-2006, f. & cert. ef. 9-5-06, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, TSE 10-1992, f. & cert. ef. 12-22-92, TSE 11-1991, f. & cert. ef. 10-28-91, TSE 4-1989, f. & cert. ef. 12-20-89, TSE 1-1985, f. & ef. 1-15-85, Renumbered from 800-020-0050, TSE 3-1982, f. & ef. 11-19-82, TSE 2-1982, f. & ef. 5-10-82, TSE 3-1980, f. & ef. 8-22-80, TSE 8, f. & ef. 5-19-76

800-025-0050

Management and Supervision of Oregon State Registered Tax Preparation Businesses

- (1) Each principal and branch office must be under the management and supervision of a Licensed Tax Consultant.
- (2) Supervision means:
 - (a) The direct and immediate control of the Licensed Tax Preparers and the Registered Tax Aides by Licensed Tax Consultants
 - (b) For Licensed Tax Preparers direct and control means in such manner that the Licensed Tax Consultant is aware of the line of questioning and the reasoning applied by the Licensed Tax Preparer in the preparation of each Oregon Personal Income Tax return, and that the Licensed Tax Consultant has adequate opportunity to correct or add to the reasoning applied by the Licensed Tax Preparer; and
 - (c) A system of selecting, training and controlling the Licensed Tax Preparer, including having a set of procedures by which the Licensed Tax Consultant is assured that the Licensed Tax Preparer is providing competent workmanship and abiding by the Board's statutes and rules. Such procedures shall include:
 - (A) An examination and review process for all Oregon personal income tax returns prepared by Oregon Licensed Tax Preparers and non-designated Licensed Tax Consultants for errors; and
 - (B) A method to give notice to the Oregon Licensed Tax Consultant or Oregon Licensed Tax Preparer of any adjustments required as a result of the examination and review; and
 - (C) The maintaining in principal and branch offices of current federal and Oregon state personal income tax reference materials in hard copy or digital format; and
 - (D) The provision of access to the assigned Designated Consultant(s) and Resident Consultant(s) (including telephone or electronic media access) so that Oregon Licensed Tax Preparers are encouraged to seek tax law consultation and advice; and
 - (E) The exercising of control by the assigned Designated Consultant(s) and Resident Consultant(s) over the tax preparation practices, and all other matters governed by the Board's statutes and rules, in each principal and branch office.
 - (3) Licensed Tax Preparers, who have not had at least two hundred and forty (240) hours and one (1) year's tax return preparation experience during the previous three (3) year time period, must be under the immediate, onsite supervision of a more experienced tax preparer or tax consultant personnel one hundred percent (100%) of the time when preparing, advising, or assisting in the preparation of tax returns.
 - (4) Each principal and branch office must be under the management and supervision of a Licensed Tax Consultant. Supervision with regard to Registered Tax Aide means:
 - (a) Registered Tax Aides must be under the immediate onsite supervision of a licensed tax consultant one hundred percent (100%) of the time when working on entering data into a personal income tax return. A Licensed Tax Consultant may supervise no more than two (2) Registered Tax Aides at any time, and
 - (b) A system of selecting, training and controlling the Registered Tax Aides including having a set of procedures by which the Licensed Tax Consultant is assured that the Registered Tax Aide is providing competent workmanship and abiding by the Board's statutes and rules. Such procedures shall include:
 - (A) An examination and review of all data entry work performed by the Registered Tax Aide for errors; and
 - (B) Giving notice to the Registered Tax Aide of any adjustments after examination and review; and

(C) Exercising on-site control by the supervising Licensed Tax Consultant over the data entry practices of the Registered Tax Aide, governed by the Board statutes and Board rules, whether they work together in the principal or at a branch office.

(5) Licensed Tax Consultants who employ Registered Tax Aides must report to the Board the names of all Registered Tax Aides.

(6) If a Registered Tax Aide is found by the Board to be in violation of the Board statutes or Board rules, the Registered Tax Aide if under the proper direct onsite supervision of a Licensed Tax Consultant will not be held liable but the responsibility for the Registered Tax Aide will fall upon their supervising Licensed Tax Consultant, unless the supervising Licensed Tax Consultant demonstrates to the satisfaction of the Board that the circumstances that led to the violation occurred without the permission or knowledge of the supervising Licensed Tax Consultant, and that the violation occurred regardless of an adequate system of supervision that would generally prevent such violation. In the case of a corporation, firm, or partnership, one or more of the Designated Consultant, or Resident Consultant, or the corporation, firm or partnership may also be subject to discipline depending on the circumstances.

(7) Licensed Tax Consultants who employ any person authorized under ORS 673.610(4) to act in the capacity of Licensed Tax Preparer or Licensed Tax Consultant, under their supervision, shall report to the Board the names of these persons and the basis for their exemption from licensure.

(8) With the exception of employees authorized under ORS 673.610(4) to act in the capacity of a Licensed Tax Preparer or Licensed Tax Consultant, licensees and Oregon State Registered Tax Preparation Businesses may not permit unlicensed staff to perform any of the following tasks, subject to the noted exceptions:

(a) Input taxpayer information; or

(b) Provide tax advice orally or in writing (unless the licensee has provided the unlicensed staff member with a draft of what is to be written, emailed or stated orally including attribution to the licensee).

(9) Unlicensed staff may be permitted to perform the following tasks:

(a) May accept tax documents from clients and provide them to the assigned tax preparer(s);

(b) May answer telephones and take oral and in-person messages for the tax preparer(s);

(c) May make copies of tax documents for the tax preparer(s); and

(d) May mail or hand deliver copies of tax documents to clients when provided, by the tax preparer(s), with an envelope or folder containing the copies to be mailed or sent by electronic encrypted format.

(10) If an Oregon Licensed Tax Preparer is found by the Board to be in violation of the board statutes or rules, the Oregon Licensed Tax Consultant(s) responsible for supervision of that Licensed Tax Preparer shall be deemed to be in violation in the same manner and to the same extent, and may be disciplined by the Board regardless of any discipline imposed on the Licensed Tax Preparer, unless the Licensed Tax Consultant(s) demonstrate(s) to the satisfaction of the Board that the circumstances that led to the violation occurred without the permission or knowledge of the Licensed Tax Consultant and that the violation occurred regardless of an adequate system of supervision that would generally prevent such violation. In the case of a corporation, firm, or partnership, both the Designated Consultant and the corporation, firm, or partnership may be disciplined.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.705–673.740 & 673.990(2)

History: BTP 29-2025, amend filed 11/25/2025, effective 12/31/2025, BTP 25-2025, minor correction filed 08/22/2025, effective 08/22/2025 BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10 BTP 1-2009, f. & cert. ef. 2-5-09, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, TSE 2-1996, f. & cert. ef. 12-30-96, TSE 1-1985, f. & ef. 1-15-85

800-025-0060

Resident Tax Consultant

(1) "Resident Consultant" as defined in OAR 800-010-0015(12). An Oregon Licensed Tax Consultant shall be designated as the "Resident Consultant" for each principal and branch office.

(2) The requirement in OAR 800-025-0040(5) to be located in only one (1) or two (2) offices may be waived by the Board upon written application detailing how the management and supervision of principal and branch offices will effectively be accomplished.

(3) In granting or denying a written application for waiver, the Board shall evaluate each case on an individual basis, considering the following factors:

(a) Distance and travel time between offices proposed to be supervised by one Oregon licensed Resident Consultant.

(b) Past compliance of waiver applicants with the Board's ORS Chapter 673 statutes and OAR Chapter 800 rules.

(c) Whether the policies and procedures described in the written waiver application will result in effective management and supervision of all Oregon Licensed Tax Preparers and Oregon Licensed Tax Consultants working at the proposed secondary supervision location.

(d) The illness or death of the prior Resident Consultant at the proposed secondary supervision location; and

(e) Any other unusual or unforeseen circumstances making such waiver necessary.

(4) Resident Consultant waivers will be approved only for time limited durations. Should a longer waiver period be required, and be approved by the Board, the applicants for such longer waiver shall apply annually for extension of the previously approved waiver. Waiver renewal applications shall again provide all of the information described in guidelines established by the Board for applying for waivers. Except in emergency circumstances resulting in undue hardship, waiver applications will not be accepted for review by the Board after January 31 (personal income tax filing season) for branch offices intended to operate at any time during the period January 1 to the federal filing deadline. Approved waivers shall expire on the earlier of the date established by the Board during the waiver approval process or the expiration date of the associated tax business registration or a date established by the Board.

(5) All applications for waiver of the Board's Resident Consultant rules must be acted upon by the Board. Disapproval of an application for waiver of the Resident Consultant rules by the Board may be appealed.

(6) The Resident Consultant of an office for which a waiver is approved shall meet in person, or virtually (in real time), with Licensed Tax Preparers assigned to the office for which a waiver was obtained. The meetings shall take place at least twice weekly to allow time for review of each Oregon Licensed Tax Preparer's work and to respond to any questions that the Oregon Licensed Tax Preparers may have about their assigned tax preparation work.

(7) An Oregon State Registered Tax Preparation Business must notify the Board in writing within fifteen (15) business days of any change in status of its Resident Consultant.

(8) A Resident Consultant must notify the Board in writing within fifteen (15) business days of any change in their status as Resident Consultant.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.705–673.740 & 673.990(2)

History: BTP 26-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025 BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2017, f. & cert. ef. 1-27-17, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2014, f. 1-16-14, cert. ef. 2-1-14, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, BTSE 1-2001, f. & cert. ef. 4-19-01 TSE 2-1996, f. & cert. ef. 12-30-96, TSE 5-1995, f. & cert. ef. 5-5-95, TSE 3-1988, f. & cert. ef. 8-26-88, TSE 6-1987, f. & ef. 10-2-87 TSE 5-1986, f. & ef. 10-6-86, TSE 1-1985, f. & ef. 1-15-85

800-025-0070

Keeping of Records

- (1) *See*, ORS 673.690. If an Oregon Licensed Tax Consultant is employed by another Oregon Licensed Tax Consultant, the records must be kept by the employing Licensed Tax Consultant.
- (2) If an Oregon Designated Tax Consultant ceases to be connected with the corporation, business, or partnership, the records must be retained by the corporation, business, or partnership.
- (3) Return documents must be kept for a period of not less than four (4) years after the date of engagement.

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 673.690, 673.705–673.740 & 673.990(2)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 2-2007, f. 1-12-07, cert. ef. 2-1-07 TSE 1-1985, f. & ef. 1-15-85, Renumbered from 800-020-0070, TSE 8, f. & ef. 5-19-76

DIVISION 30

MISCELLANEOUS

800-030-0025

Civil Penalties

- (1) Civil Penalty Ranges. Pursuant to ORS 673.735, a civil penalty in the following range shall be assessed for each violation of the following statutes and rules:

NOTE: The Board has determined that the gravity of the following types of violations warrant at least the following minimum civil penalties for each violation committed.

- (2) Civil Penalty Factors. Pursuant to ORS 673.735, the following factors shall be considered in determining the amount of civil penalty to assess for each violation above the minimum established under paragraph (1) of this rule or for violations not specified in paragraph (1):
 - (a) The previous record of the person in complying, or failing to comply, with ORS 673.605 to 673.740, or any rule or order adopted there under.
 - (b) The harm to the consumer as a result of the violation.
 - (c) The person's knowledge of the statute, rule, or order violated. An intentional, reckless, or willful violation warrants a high civil penalty per violation.
 - (d) The person's lack of cooperation with the Board.
 - (e) The seriousness of the violations committed.
- (3) Daily Civil Penalty. Pursuant to ORS 673.735, the Board may impose civil penalties of not more than \$5,000 for each violation of 673.605 to 673.740, or any rule adopted there under. In the case of violations of 673.615, 673.643, or 673.705(5), or OAR 800-010-0025(7) or 800-010-0042, the Board may consider each business day a person continues in violation following Board notification to be a separate violation.

(4) Civil Penalty Adjustment. The civil penalty amount to be imposed under this rule shall be lowered to an appropriate amount when the Board determines that the total civil penalties to be assessed against a person are grossly disproportionate to the seriousness of the violations committed.

Statutory/Other Authority: ORS 673.730

Statutes/Other Implemented: ORS 673.735

History: BTP 27-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025
BTP 1-2013, f. 1-15-13, cert. ef. 2-1-13, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, BTP 3-2004, f. 10-11-04 cert. ef. 11-1-04, BTP 1-2004, f. 1-28-04, cert. ef. 2-1-04, BTP 1-2003, f. & cert. ef. 9-23-03, Reverted to BTSE 1-1998, f. & cert ef 9-3-98, BTSE 1-2002(Temp), f. & cert. ef. 8-6-02 thru 1-1-03, BTSE 1-1998, f. & cert ef 9-3-98, TSE 1-1985, f. & ef. 1-15-85

800-030-0030

Inspections, Evaluations and Investigations

(1) A business owner shall allow Board representatives to inspect or evaluate the business/branch office or conduct an investigation. Obstructing or hindering the normal progress of an investigation, inspection or evaluation; threatening or exerting physical harm; or enabling another individual or employee to impede an investigation, inspection or evaluation may result in disciplinary action.

(2) Business owners must contact the Board within five (5) business days unless extenuating circumstances exist to make any necessary arrangements for an inspection, evaluation, or to allow the Board to conduct an investigation if the Board has been unable to perform an inspection, evaluation, or conduct an investigation because the business was closed when visited.

Statutory/Other Authority: ORS 670.310(1), 670.730(3) & 670.730(10)

Statutes/Other Implemented: ORS 673.730(3), 673.705-673.740 & 673.990(2)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11

800-030-0035

Board Meeting — Rules of Procedure

(1) Board procedure shall be governed by Sturgis Standard Code of Parliamentary Procedure and rules adopted by the Board.

(2) There shall be an annual election of Chair and Vice-chair.

[Publications: Publications referenced are available from the agency.]

Statutory/Other Authority: ORS 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 670.300, 673.730, 673.705-673.740 & 673.990(2)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05, TSE 1-1985, f. & ef. 1-15-85, Renumbered from 800-020-0085, TSE 8, f. & ef. 5-19-76

800-030-0045

Board Meeting Minutes

Minutes of all Board meetings shall be recorded and maintained in the Board Office. Copies may be purchased at cost.

Statutory/Other Authority: ORS 192.650, 670.300, 670.310(1) & 670.730(10)

Statutes/Other Implemented: ORS 670.300, 673.705-673.740 & 673.990(2)

History: BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025, TSE 1-1985, f. & ef. 1-15-85, Renumbered from 800-020-0080 TSE 8, f. & ef. 5-19-76

800-030-0050

Obtaining Information and Purchasing Board-Provided Materials and Services

Materials and services available to the public and licensees through the Tax Board may be obtained or purchased as follows:

- (1) In response to telephone requests, the Board office may provide the tax practitioner name, license number, whether the license is active or expired, the Oregon State Registered Tax Preparation Business location, business telephone number and whether a discipline record exists.
- (2) A copy of the Oregon Revised Statutes Chapter 673 and Oregon Administrative Rules Chapter 800 may be provided upon request at no charge for the first request. A charge will be assessed for additional/multiple copies.
- (3) All requests for any information other than that listed in sub-section (1) and (2) of this rule must be submitted in writing to the Board office.
- (4) The Board may charge for copies of its records. The types of records that the Board can charge for copies includes, but is not limited to, such material as copies of certificate(s), license(s), registration(s), Board meeting materials that are available to the public, general information, duplicating requests requiring multiple records search, or the compiling and creation of official documents.
- (5) Fees shall not exceed the Board's actual costs for copying the record(s) requested including, but not limited to, the Board's cost for locating, compiling, making available for inspection, obtaining legal, or other professional advice related to the request, reviewing the records in order to delete exempt material, supervising a person's inspection of original records, preparing the copy in paper, audio, or electronic format, certifying documents as true copies, and delivery of such record(s).
- (6) All fees assessed must be paid before public records are made available. Estimates/fees for processing requests for public records may be given when requested. The Person(s) making the public records request is responsible for the actual costs regardless of the estimate.
- (7) Persons who want to obtain copies of the following records may learn the charge for them by contacting the Board office:
 - (a) A list of names and addresses of active Oregon State Registered Tax Preparation Businesses and branches;
 - (b) A list of records, regardless of whether status is active, inactive, expired or archived;
 - (c) One (1) or more photocopies of any Board document or portion thereof;
 - (d) Copies of Board meeting minutes or committee meeting minutes/reports.
- (8) Charges for records may be waived or substantially reduced if the request is in the public's interest, pursuant to ORS 192.440(4) and (5).
- (9) The following fees apply to requests for the following types of public records, information, and services provided by the Board:
 - (a) Fee for a list of current licensees, which includes license number, name, and mailing address is \$25.
 - (b) Fee for a monthly subscription to a list of current licensees is \$120 per year. Lists provided between the first (1st) and tenth (10th) of each month.

(c) Fee for duplicates of digital recordings of Board meetings, disciplinary hearings, etc. that are available to the public are \$5 each, plus labor at an hourly rate of \$25, mailing costs, and any Department of Justice costs that may need to be incurred.

(d) Fee for Board/committee meeting materials available to the public is:

(A) \$10 per Board/committee meeting minutes.

(B) \$5 per Board/committee notice and agendas.

(e) Fee for a multiple record search, including duplicating of documents, is labor at an hourly rate of thirty dollars (\$30), per page duplicating five cents (0.05), mailing costs, and any Department of Justice costs that may need to be incurred.

(f) Fee for making general photocopies is labor at an hourly rate of twenty five (\$25), per page duplicating five cents (0.05), mailing costs, and any Department of Justice costs that may need to be incurred.

Statutory/Other Authority: ORS 192.324, 670.310(1) & 673.730(10)

Statutes/Other Implemented: ORS 192.324

History: BTP 28-2025, minor correction filed 08/22/2025, effective 08/22/2025, BTP 1-2025, amend filed 07/30/2025, effective 07/31/2025
BTP 1-2019, amend filed 09/20/2019, effective 10/01/2019, BTP 1-2015, f. 1-16-15, cert. ef. 2-1-15, BTP 1-2011, f. 1-24-11, cert. ef. 2-1-11
BTP 1-2010, f. 1-19-10, cert. ef. 2-1-10, BTP 1-2009, f. & cert. ef. 2-5-09, BTP 1-2008, f. 1-14-08, cert. ef. 2-1-08, BTP 3-2004, f. 10-11-04
cert. ef. 11-1-04, BTP 1-2003, f. & cert. ef. 9-23-03, BTSE 1-2001, f. & cert. ef. 4-19-01, BTSE 1-1999, f. & cert. ef. 11-23-99, TSE 6-1990,
f. & cert. ef. 5-3-90, TSE 5-1986, f. & ef. 10-6-86

Civil Penalty Matrix
800-030-0025(1) - Footnote

Statute/Rule Violated	Civil Penalty Range Per Violation	
	Minimum	Maximum
ORS 673.615 ORS 673.655 ORS 673.663 ORS 673.700(7) ORS 673.705 OAR 800-010-0017(1) OAR 800-010-0020(1) OAR 800-010-0020(2) OAR 800-010-0025(1) OAR 800-010-0025(7) OAR 800-010-0035 OAR 800-015-0015 OAR 800-025-0020(1)	\$100	\$5,000
ORS 673.700(3) OAR 800-010-0025(3) OAR 800-010-0025(6) OAR 800-010-0030 OAR 800-010-0045 OAR 800-025-0040	\$50	\$3,000
OAR 800-010-0042 OAR 800-010-0050 OAR 800-010-0040 OAR 800-020-0031 OAR 800-025-0025(4)	\$50	\$2,000
ORS 673.700(8) ORS 673.690 OAR 800-010-0025(4) OAR 800-010-0025(5) OAR 800-010-0041 OAR 800-020-0065 OAR 800-025-0010 OAR 800-025-0020(2) OAR 800-025-0020(3) OAR 800-025-0023 OAR 800-025-0030 OAR 800-025-0060	\$50	\$1,000
ALL other ORS/OAR's not included above	\$0	\$5,000