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# STATUTORY MINOR CORRECTION

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ARCHIVES DIVISION
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## BTP 13-2025
CHAPTER 800
**STATE BOARD OF TAX PRACTITIONERS**

FILING CAPTION: Corrected Rule References and spelling.

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AGENCY ATTESTS THE FOLLOWING CHANGES HAVE BEEN MADE, ACCORDING TO ORS 183.335(7):

Correcting spelling
Correcting statutory or rule references

AMEND: 800-020-0015

RULE TITLE: Application for Examination

RULE SUMMARY: In (1)(c) updated reference for OAR 800-020-0025 to (1)(a) or (2)(a), in (1)(d) updated reference for OAR 800-020-0025 to (1)(b) or (2)(b), in (2) capitalized the word Fee, in (4), (6)(a) and (7) added the word one thousand one hundred in front of (1,100), (6)(a)(B) added a (1) behind the word one and a (5) behind the word 5 and added the word two hundred and twenty in front of (220), in (7) also added fifteen in front of (15), in (9) added in two-thirds before (2/3), in (9)(b) added in the word five in front of (5) and in (10) added in the words three hundred seventy-five in front of (375) all for accessibility.

RULE TEXT:
(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