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STATUTORY MINOR CORRECTION

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ARCHIVES DIVISION
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& LEGISLATIVE COUNSEL

BTP 14-2025
CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILING CAPTION: Correcting spelling.

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

Correcting spelling

AMEND: 800-020-0020

RULE TITLE: Examinations

RULE SUMMARY: In (3), (4), and (5) added the word seventy-five percent (75%), In (8) and (10) added the word sixty in front of (60) for accessibility.

RULE TEXT:
(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