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STATUTORY MINOR CORRECTION

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ARCHIVES DIVISION
SECRETARY OF STATE
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BTP 15-2025
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: 800-020-0025

RULE TITLE: Fees

RULE SUMMARY: Included descriptive words for all dollar amounts as well as for dates for accessibility.

RULE TEXT:
The fees for application to take any Board examination, for licenses and registrations issued, renewed, reactivated or otherwise, shall be 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 fees.
(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) 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).
(4) 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)