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STATUTORY MINOR CORRECTION

FILED
08/22/2025 11:48 AM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

BTP 17-2025
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: 800-020-0030

RULE TITLE: Licenses — Renewals and Reactivation

RULE SUMMARY: In (2) added the word thirtieth in front of (30th), (3) thirty-first in front of (31st), in (5) & (6) added fifteenth in front of (15th).
for accessibility.

RULE TEXT:
(1) Applicants who pass the required examination and meet all other requirements shall be issued a license upon request and payment of the license fee. The licensee shall be assigned a permanent license 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) Renewal licenses shall be issued upon receipt and validation of the completed renewal application notice, attesting to required continuing education and payment of the appropriate fees.
(5) 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).
(6) Licensed Tax Consultants have the option to file for inactive status on or before June fifteent (15th), provided the license is not in lapsed status as provided in OAR 800-020-0035(2).
(7) If a tax preparer or tax consultant license is suspended or revoked, all utterances of the individual's tax preparer and tax consultant license 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.
(8) 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