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STATUTORY MINOR CORRECTION

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ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

BTP 19-2025
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: 800-025-0020

RULE TITLE: Oregon Tax Preparation Business Registration

RULE SUMMARY: In (2) added the word fifteen in front of (15) for accessibility.

RULE TEXT:
(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)