OFFICE OF THE SECRETARY OF STATE
TOBIAS READ
SECRETARY OF STATE

MICHAEL KAPLAN
DEPUTY SECRETARY OF STATE



ARCHIVES DIVISION
STEPHANIE CLARK
DIRECTOR

800 SUMMER STREET NE
SALEM, OR 97310
503-373-0701

STATUTORY MINOR CORRECTION

FILED
08/22/2025 12:14 PM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

BTP 20-2025
CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILING CAPTION: Correcting spelling mistakes.

CONTACT: Laura Kardokus
971-701-1139
laura.kardokus@tax.oregon.gov

200 Hawthorne St. SE
Suite D450
Salem,OR 97301

Filed By:
Laura Kardokus
Rules Coordinator

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

Correcting spelling

AMEND: 800-025-0023

RULE TITLE: Reporting Closing of Business; Address and Telephone Changes

RULE SUMMARY: In the title added Tele in front of phone for consistency throughout, in the opening paragraph added in the word fifteen in front of (15), (4) added the word ten percent in front of (10%) for accessibility.

RULE TEXT:
An Oregon State Registered Tax Preparation Business shall notify the Board within fifteen (15) business days of:
(1) Termination of the Oregon State Registered Tax Preparation Business; or
(2) Change of ownership of the Oregon State Registered Tax Preparation Business; or
(3) A change in the mailing address, physical address, e-mail address, or telephone number(s) of the Oregon State Registered Tax Preparation Business.
(4) As used in this section, "owner" means an individual who owns at least ten percent (10%) percent of any Oregon State Registered Tax Preparation Business.

STATUTORY/OTHER AUTHORITY: ORS 670.310(1), 670.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.643, 673.705–673.740, 673.990(2)