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STATUTORY MINOR CORRECTION

FILED
08/22/2025 12:21 PM
ARCHIVES DIVISION
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& LEGISLATIVE COUNSEL

BTP 21-2025
CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILING CAPTION: Corrected Rule Reference and spelling.

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

Correcting spelling
Correcting statutory or rule references

AMEND: 800-025-0025

RULE TITLE: Renewal of Tax Preparation Business Registration

RULE SUMMARY: In (1) added the word fifteenth in front of (15) twice, in (2) added the word thirty in front of (30) for accessibility, in (3) updated statutory reference to OAR 800-020-0025(1)(f) and OAR 800-020-0025(2)(f).

RULE TEXT:
(1) Oregon State Registered Tax Preparation Business registrations expire annually on June fifteenth (15), except that combination tax preparation business registration/tax preparer licenses shall expire annually on October fifteenth (15).
(2) At least thirty (30) calendar days prior to each annual business registration expiration date, the Board shall attempt to notify each Oregon State Registered Tax Preparation Business, using the contact information the business provided to the Board, that their tax preparation business registration is going to expire and is in need of renewal.
(3) Renewal registrations will be issued to a qualifying tax preparation business upon receipt and validation of a completed registration renewal application and the fee for registering a tax preparation business specified in OAR 800-020-0025(1)(f) or the fee for a combined tax consultants or tax preparers license and tax preparation business registration specified in OAR 800-020-0025(2)(f).
(4) A tax preparation business whose registration has expired shall not perform tax preparation services for the public, for valuable consideration, or offer such services until the tax business submits a new tax preparation business registration application and the application process is completed.

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

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