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STATUTORY MINOR CORRECTION

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ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

BTP 23-2025
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: 800-025-0030

RULE TITLE: Branch Offices

RULE SUMMARY: In (1)(b) and (5)(a) added the word tele in front of phone for consistency throughout, in (1)(c) updated rule reference to OAR 800-020-0025(3)(b), and in (5) added the word fifteen in front of (15) for accessibility.

RULE TEXT:
(1) A tax preparation business may not operate any branch office until:
(a) The tax preparation business has complied with all laws and rules of the Board concerning tax business registration;
(b) The mailing address, physical address, e-mail, telephone number(s) of the branch office, and the name and license number of the Resident Consultant for the branch office have been submitted to the Board; and
(c) The tax preparation business has paid an annual fee for the branch office registration for that location as required under OAR 800-020-0025(3)(b).
(2) Branch office registrations expire annually on the expiration date of the associated tax business registration.
(3) At least 30 calendar days before the expiration of a branch office registration, the Board will attempt to notify each tax preparation business, using the contact information the tax preparation business has provided to the Board, that their tax preparation branch office registration is up for renewal.
(4) Renewal branch office registrations will be issued to qualifying tax preparation businesses upon receipt of the required annual registration fee.
(5) An Oregon State Registered Tax Preparation Business operating branch offices must notify the Board within fifteen (15) business days of:
(a) Change of mailing address, physical address, e-mail address, or telephone number(s) of the branch office;
(b) Change in Resident Consultant and/or Designated Consultant of the branch office;
(c) Closing the branch office.
(6) Branch offices must be conducted under the same name as the principal office. This name and current registration must be posted in public view in each branch office. The registration may be displayed on a digital or paper platform.
(7) The name of the Designated Consultant and the name of the Resident Consultant must be posted in public view in each branch office. The registration may be displayed on a digital or paper platform.

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

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