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

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ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

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CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILING CAPTION: Correcting spelling and grammar mistakes.

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

200 Hawthorne Ave. 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
Correcting grammatical mistakes in a manner that does not alter the scope, application or meaning of the rule

AMEND: 800-025-0040

RULE TITLE: Designated Consultants

RULE SUMMARY: In (6)(b) removed comma after plan and placed a comma after including and connection, in (7) & (8) added the word fifteen in front of (15) for accessibility.

RULE TEXT:
(1) An Oregon State Registered Tax Preparation Business must designate an Oregon Licensed Tax Consultant as a "Designated Consultant" before engaging in the preparation of personal income tax returns for valuable consideration, or offering such services. A form prescribed by the Board shall be signed by the Designated Consultant and signed by the owner or authorized representative of the tax preparation business.
(2) The Designated Consultant shall be responsible for all tax preparation activities of the business. The Designated Consultant and the designating business shall each be responsible for the business's compliance with laws and rules of the Board.
(3) A Designated Consultant will cease to be responsible for a business('s) tax preparation services upon receipt by the Board of written notice from the consultant or business of the termination of the Designated Consultant's services.
(4) A Licensed Tax Consultant may act as the Designated Consultant for only one (1) tax preparation business at a time. A Licensed Tax Consultant who wishes to act as the Designated Consultant for more than one (1) tax preparation business, or tax preparation business location, must submit a waiver request to the Board seeking Board approval for the proposed additional supervisory activity.
(5) An application for waiver to serve as a Designated Consultant for more than one (1) tax preparation business shall set forth the following:
(a) The name and address of the tax preparation business for which the Licensed Tax Consultant is presently serving as the Designated Consultant;
(b) The name and address of the additional Oregon State Registered Tax Preparation Business, or Tax Preparation Business's location, for which the Licensed Tax Consultant is requesting approval to serve as the Designated Consultant;
(c) A detailed plan as to how each Oregon State Registered Tax Preparation Business will be supervised in carrying out

the duties of a Designated Consultant;
(d) The financial relationship of the proposed Designated Consultant to both of the Oregon State Registered Tax Preparation Businesses; and
(e) A description of any unusual or extenuating circumstances that prompted the waiver request and lend weight to the question of why the Board may wish to grant approval.
(6) In determining whether a Licensed Tax Consultant will be approved, to act as a Designated Consultant for more than one (1) Oregon State Registered Tax Preparation Business, the Board:
(a) May approve an application for waiver only in situations where the Licensed Tax Consultant has an ownership interest in the other Oregon State Registered Tax Preparation Business or in situations where unusual or extenuating circumstances exist that are, or may, cause undue hardship to a fellow licensee, their staff or clientele such as the death of the prior Designated Consultant. The Board may limit the requested Licensed Tax Consultant dual designation time period; and
(b) Shall consider the Licensed Tax Consultant's past record of compliance with the Board's ORS Chapter 673 statutory scheme, the Board's rules, and other statutes of the State of Oregon, together with any information set forth in the application for waiver as to extenuating circumstances, the length of the dual designation period being requested, and the feasibility of the supervision plan including, but not limited to, items such as driving distance and time, stability of daily internet connection, etc.
(7) An Oregon State Registered Tax Preparation Business must notify the Board in writing within fifteen (15) business days of any change in status of its Designated Consultant.
(8) A Designated Consultant must notify the Board in writing within fifteen (15) business days of any change in their status as Designated Consultant.

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

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