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STATUTORY MINOR CORRECTION

FILED
08/22/2025 1:18 PM
ARCHIVES DIVISION
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BTP 25-2025
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: 800-025-0050

RULE TITLE: Management and Supervision of Oregon State Registered Tax Preparation Businesses

RULE SUMMARY: In (3) added the words two hundred and forty in front of (240) for accessibility and in (6)(b) added in tele before phone for consistency throughout.

RULE TEXT:
(1) Each principal and branch office must be under the management and supervision of a Licensed Tax Consultant.
(2) Supervision means:
(a) The direct and immediate control of the Licensed Tax Preparer by the Licensed Tax Consultant in such manner that the Licensed Tax Consultant is aware of the line of questioning and the reasoning applied by the Licensed Tax Preparer in the preparation of each Oregon Personal Income Tax return, and that the Licensed Tax Consultant has adequate opportunity to correct or add to the reasoning applied by the Licensed Tax Preparer; and
(b) A system of selecting, training and controlling the Licensed Tax Preparer, including having a set of procedures by which the Licensed Tax Consultant is assured that the Licensed Tax Preparer is providing competent workmanship and abiding by the Board's statutes and rules. Such procedures shall include:
(A) An examination and review process for all Oregon personal income tax returns prepared by Oregon Licensed Tax Preparers and non-designated Licensed Tax Consultants for errors; and
(B) A method to give notice to the Oregon Licensed Tax Consultant or Oregon Licensed Tax Preparer of any adjustments required as a result of the examination and review; and
(C) The maintaining in principal and branch offices of current federal and Oregon state personal income tax reference materials in hard copy or digital format; and
(D) The provision of access to the assigned Designated Consultant(s) and Resident Consultant(s) (including telephone or electronic media access) so that Oregon Licensed Tax Preparers are encouraged to seek tax law consultation and advice; and
(E) The exercising of control by the assigned Designated Consultant(s) and Resident Consultant(s) over the tax preparation practices, and all other matters governed by the Board's statutes and rules, in each principal and branch office.
(3) Licensed Tax Preparers, who have not had at least two hundred and forty (240) hours and one (1) year's tax return

preparation experience during the previous three (3) year time period, must be under the immediate, onsite supervision of a more experienced tax preparer or tax consultant personnel one hundred percent (100%) of the time when preparing, advising, or assisting in the preparation of tax returns.
(4) Licensed Tax Consultants who employ any person authorized under ORS 673.610(4) to act in the capacity of Licensed Tax Preparer or Licensed Tax Consultant, under their supervision, shall report to the Board the names of these persons and the basis for their exemption from licensure.
(5) With the exception of employees authorized under ORS 673.610(4) to act in the capacity of a Licensed Tax Preparer or Licensed Tax Consultant, licensees and Oregon State Registered Tax Preparation Businesses may not permit unlicensed staff to perform any of the following tasks, subject to the noted exceptions:
(a) Input taxpayer information; or
(b) provide tax advice orally or in writing (unless the licensee has provided the unlicensed staff member with a draft of what is to be written, emailed or stated orally including attribution to the licensee).
(6) Unlicensed staff may be permitted to perform the following tasks:
(a) May accept tax documents from clients and provide them to the assigned tax preparer(s);
(b) May answer telephones and take oral and in-person messages for the tax preparer(s);
(c) May make copies of tax documents for the tax preparer(s); and
(d) May mail or hand deliver copies of tax documents to clients when provided, by the tax preparer(s), with an envelope or folder containing the copies to be mailed or sent by electronic encrypted format.
(7) If an Oregon Licensed Tax Preparer is found by the Board to be in violation of the board statutes or rules, the Oregon Licensed Tax Consultant(s) responsible for supervision of that Licensed Tax Preparer shall be deemed to be in violation in the same manner and to the same extent, and may be disciplined by the Board regardless of any discipline imposed on the Licensed Tax Preparer, unless the Licensed Tax Consultant(s) demonstrate(s) to the satisfaction of the Board that the circumstances that led to the violation occurred without the permission or knowledge of the Licensed Tax Consultant and that the violation occurred regardless of an adequate system of supervision that would generally prevent such violation. In the case of a corporation, firm, or partnership, both the Designated Consultant and the corporation, firm, or partnership may be disciplined.

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

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