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STATUTORY MINOR CORRECTION

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ARCHIVES DIVISION
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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: 800-025-0060

RULE TITLE: Resident Tax Consultant

RULE SUMMARY: In (2) added in the numeric (1) after the word one and (2) after the word two, in (3)(a) added the numeric (1) after the word one or consistency, in (3)(a) added a capitol L for licensed, (4) added the words thirty-first in front of (31st) and first in front of (1st), (8) added the word fifteen in front of (15) for accessibility.

RULE TEXT:
(1) “Resident Consultant” as defined in OAR 800-010-0015(12). An Oregon Licensed Tax Consultant shall be designated as the "Resident Consultant" for each principal and branch office.
(2) The requirement in OAR 800-025-0040(5) to be located in only one (1) or two (2) offices may be waived by the Board upon written application detailing how the management and supervision of principal and branch offices will effectively be accomplished.
(3) In granting or denying a written application for waiver, the Board shall evaluate each case on an individual basis, considering the following factors:
(a) Distance and travel time between offices proposed to be supervised by one Oregon licensed Resident Consultant.
(b) Past compliance of waiver applicants with the Board's ORS Chapter 673 statutes and OAR Chapter 800 rules.
(c) Whether the policies and procedures described in the written waiver application will result in effective management and supervision of all Oregon Licensed Tax Preparers and Oregon Licensed Tax Consultants working at the proposed secondary supervision location.
(d) The illness or death of the prior Resident Consultant at the proposed secondary supervision location; and
(e) Any other unusual or unforeseen circumstances making such waiver necessary.
(4) Resident Consultant waivers will be approved only for time limited durations. Should a longer waiver period be required, and be approved by the Board, the applicants for such longer waiver shall apply annually for extension of the previously approved waiver. Waiver renewal applications shall again provide all of the information described in guidelines established by the Board for applying for waivers. Except in emergency circumstances resulting in undue hardship, waiver applications will not be accepted for review by the Board after January 31 (personal income tax filing season) for branch offices intended to operate at any time during the period January 1 to the federal filing deadline. Approved waivers shall expire on the earlier of the date established by the Board during the waiver approval process or

the expiration date of the associated tax business registration or a date established by the Board.
(5) All applications for waiver of the Board's Resident Consultant rules must be acted upon by the Board. Disapproval of an application for waiver of the Resident Consultant rules by the Board may be appealed.
(6) The Resident Consultant of an office for which a waiver is approved shall meet in person, or virtually (in real time), with Licensed Tax Preparers assigned to the office for which a waiver was obtained. The meetings shall take place at least twice weekly to allow time for review of each Oregon Licensed Tax Preparer's work and to respond to any questions that the Oregon Licensed Tax Preparers may have about their assigned tax preparation work.
(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 Resident Consultant.
(8) A Resident Consultant must notify the Board in writing within fifteen (15) business days of any change in their status as Resident Consultant.

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

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