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PERMANENT ADMINISTRATIVE ORDER

FILED
11/25/2025 11:39 AM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

BTP 29-2025
CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILING CAPTION: Rules implementing HB 2338 Registered Tax Aide Program

EFFECTIVE DATE: 12/31/2025

AGENDA APPROVED DATE: 11/13/2025

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RULES:
800-001-0025, 800-010-0015, 800-010-0020, 800-010-0025, 800-010-0030, 800-010-0041, 800-010-0042, 800-010-0045, 800-010-0050, 800-015-0005, 800-015-0010, 800-015-0015, 800-015-0020, 800-016-0001, 800-020-0025, 800-020-0030, 800-020-0065, 800-025-0010, 800-025-0025, 800-025-0027, 800-025-0050

AMEND: 800-001-0025

RULE TITLE: Requirement to Personally Appear at Hearing

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:
Any licensee, registrant, or subject of a Board-proposed action that requests a contested case hearing must personally appear for the Hearing. The Board may require the hearing to be held in person, by telephone, video conference, or a combination of those methods. Failure of the licensee, registrant, or subject of a board proposed action to appear at the time scheduled for Hearing will be considered as a default, and the Board may issue a Final Order By Default.

STATUTORY/OTHER AUTHORITY: ORS 670.310(1), 673.730(10), 183.415

STATUTES/OTHER IMPLEMENTED: ORS 183.417(1), 673.705-673.740, 673.990(2)

AMEND: 800-010-0015

RULE TITLE: Definitions

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

As used in these rules, unless the context requires otherwise:

(1) "Board" means the State Board of Tax Practitioners.

(2) "Branch Office" means an office or other place of business where clients would normally or usually contact a licensee.

(3) "Client" means a person for whom a licensee performs or agrees to perform professional services for valuable consideration and the services are related directly or indirectly to the client's personal income taxes.

(4) "Competence" means preparation in compliance with state and federal tax codes. If a preparer does not have experience in the application of a section of the tax code but must use that section of the tax code to correctly answer a tax question, then the preparer must engage in research sufficient to gain competence in the previously unfamiliar section of the tax code such that the preparer may competently answer the pending tax question. If the preparer, after engaging in the above research, is still not sufficiently experienced, so as to competently answer the pending tax question, then the preparer must, as required pursuant to OAR 800-010-0017(1), seek the assistance of a person who is competent in the preparation of tax questions from that section of the tax code. The standard to which tax preparers will be held is:

(a) Was the preparer specifically knowledgeable about the fields of taxation in which they practiced,

(b) Did the preparer perform the required techniques for the matter undertaken with skill,

(c) Did the preparer identify the issues beyond their competence relevant to the matter undertaken,

(d) Did the preparer seek and secure appropriate education or supervision to ensure accuracy in the positions taken in the matter if engagement on the matter continued, and

(e) Did the preparer properly prepare and carry through to the end the matter undertaken.

(5) "Confidential Information" means information furnished to a licensee for, or in connection with, the preparation of an income tax return.

(6) "Designated Consultant" (DC) means a Licensed Tax Consultant assigned by an Oregon State Registered Tax Preparation Business as the person responsible for overseeing all Oregon tax preparation activities of the business at a specific Oregon State Registered Tax Preparation Business location whether located inside or outside of the State of Oregon. A Designated Consultant's responsibilities include, but are not limited to, overarching supervision of the office infrastructure and the employees hired to engage in the preparation of Oregon personal income tax returns for another and for valuable consideration for the Oregon State Registered Tax Preparation Business location at which the Designated Consultant is assigned. The Designated Consultant and the designating business shall each be responsible for the business's compliance with the laws and rules of the Board. See also, OAR 800-025-0040.

(7) "Experience" means having sufficient knowledge to know when to seek assistance from a preparer competent in the state or federal tax code. Any preparer, who has completed the Board approved eighty (80) hour tax preparer class, and who has also taken and passed the licensed tax preparer examination, is presumed to have sufficient experience to know when a matter is outside of their field of experience and their competence so as to require that they first seek assistance from a competent preparer in a section of the state or federal tax code with which they themselves are unfamiliar. Veteran tax preparers (whether licensed as LTPs or LTCs) who were grandfathered in nineteen-seventy-three (1973) are also presumed to have sufficient experience to know when a matter is outside of their field of experience and competence so as to require that they first seek assistance from a competent preparer in a section of the state or federal tax code with which they themselves are unfamiliar.

(8) "Out-of-State unlicensed preparation of Oregon Personal Income Tax Returns for Oregon residents" means the preparation through solicitation, advertising or contract of Oregon Personal Income Tax Returns for Oregon residents

by an out-of-state tax preparation business, its employees or contractors who receive Oregon Personal Income Tax Return information from Oregon residents using resources, including but not limited to, physical or electronic drop boxes, digital portals, or other means, when the out-of-state business(s), its employees or contractors are not exempt from licensure under ORS 673.610 and the preparation of Oregon Personal Income Tax Returns is not being supervised by an Oregon licensed Resident Tax Consultant.
(9) "Out-of-state franchisee" means an unregistered franchisee of a multi-state tax preparation franchisor when the multistate franchisor normally conducts business in Oregon through registered Oregon franchises that employ or contract with Oregon licensed tax preparers and tax consultants to prepare Oregon residents' state or federal personal income tax returns.
(10) “Preparing or Preparation of tax returns” as used in these rules means the gathering of necessary information including but not limited to information about the taxpayer’s personal identity, income, expenses, deductions, identifying forms, and the action or process of making ready for use or consideration the tax return.
(11) “Tax Returns” for purposes of these rules means Oregon residents’ state or federal personal income tax returns.
(12) "License" means proof of authorization issued by the Board to the effect that the licensee at the time of authorization was authorized to work in the tax preparation field for a set period of time as a Licensed Tax Consultant or Licensed Tax Preparer.
(13) "Licensee" means any person holding a currently valid Oregon Board of Tax Practitioners license including any person, corporation, firm or partnership falling within the scope of ORS 673.605 to 673.735.
(14) “Registered” or “Registrant” means a person who is registered as a Registered Tax Aide with the Board.
(15) “Registered Tax Aide practice” means any service assisting in the preparation of tax returns as permitted under these rules that is performed by a Registered Tax Aide under the supervision of a Licensed Tax Consultant.
(16) An Oregon licensed "Resident Consultant" (RC) means the Licensed Tax Consultant who must be physically or virtually (in real time) present in the office at least fifty percent (50%) of the time. Of that fifty percent (50%), at least fifty percent (50%) of the time must be spent physically present in the office during the time the principal or branch office is open to the public for tax preparation, assistance, and advice during each week from January first (1st) to the federal filing deadline without extension and during each month for the remainder of the year for year-round offices in accordance with OAR 800-025-0050. The Resident Consultant shall be available during that time to supervise, and answer tax questions posed by the other Licensed Tax Consultants and Licensed Tax Preparers employed at the Oregon State Registered Tax Preparation Business principal or branch office - whether located inside or outside of the State of Oregon - to which the Oregon Licensed Resident Consultant is assigned.
(17) “Tax Consultant or Tax Preparer Practice” and a licensee's "professional practice" means any service performed or supervised by the licensee for a client, including any advice or recommendation made by the licensee to the client, when it is related directly or indirectly to the client's personal income tax return, whether or not the licensee also prepares the client's personal income tax returns.
(18) "Oregon State Registered Tax Preparation Business" means a sole proprietorship, partnership, corporation or other entity, registered with the board - whether located inside or outside of the State of Oregon - that offers Oregon personal income tax preparation services, performed by active licensees, to the public, for valuable consideration, whether operated under an individual's own name or under an assumed business or corporate name, and including Oregon State Registered Tax Preparation Businesses operated on a full- or part-time basis.
(19) “Valuable Consideration” as used in ORS 673.615 and OAR chapter 800, means a benefit that accrues to a person as a result of preparing, advising, or assisting in the preparation of personal income tax returns for others, or offering to perform such services. Valuable consideration need not be translatable into dollars and cents.
(20) “Negligent” See OAR 800-010-0017(2).
(21) “Incompetent” See OAR 800-010-0017(1).

STATUTORY/OTHER AUTHORITY: ORS 670.310(1), 673.730(10)

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

AMEND: 800-010-0020

RULE TITLE: Confidential Information

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: updating to include registrant and any subject of a Board proposed action.

RULE TEXT:
(1) A licensee or registrant shall not disclose any confidential information obtained in the course of a professional engagement except:
(a) With the written consent of the client;
(b) After being subpoenaed by a court or governmental agency of competent jurisdiction;
(c) In response to an inquiry by the Board or its investigator; or
(d) As required by federal or state regulations.
(2) Members of the Board and its employees shall not disclose any confidential client information which comes to their attention except as required to carry out their official responsibilities.
(3) Each licensee and tax business must ensure confidential information is properly secured and protected from intentional or accidental disclosure to a third party excluding the exceptions included in OAR 800-010-0020(1).

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(7), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.730(7), 673.705 - 673.740, 673.990(2)

AMEND: 800-010-0025

RULE TITLE: Integrity and Objectivity

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

(1) A licensee shall not knowingly misrepresent facts while preparing, assisting, or advising in the preparation of income tax returns. A licensee may resolve doubt in favor of a client if there is reasonable support for the position.

(2) A licensee who finds that a client has made an error, or omitted information or related material required on an income tax return, shall promptly advise the client of such error or omission.

(3) A licensee shall not arrange for or permit a client's individual income tax refund check to be mailed or made payable to the licensee at any time, for any purpose.

(4) Commissions earned for additional personal services by the licensee, such as real estate, insurance, investment, and securities sales, may be earned if the licensee also holds any license, permit, or registration required by law to perform the additional personal services. The licensee performing additional personal services shall disclose in writing that the licensee will be compensated for performing the additional personal services. The client must be requested to acknowledge receipt of the disclosure in writing.

(5) Fees incurred in the preparation of tax returns must be stated separately from, and in addition to, any other professional additional personal services provided.

(6)(a) A licensee shall, upon written request by a client, make available or return within a reasonable time to the client, personal papers or source material in the manner furnished to the licensee by the client;

(b) A licensee who has provided a tax return to a client shall, upon written request by the client, make available within a reasonable time to the client, copies of depreciation schedules that support the return;

(c) A licensee is not required to furnish records to a client more than once under this subsection.

(7) In addition to all active licensees, registrants, and applicants for licensure or registration must report to the board, within fifteen (15) days of occurrence, any:

(a) Conduct resulting in the conviction of a felony under the laws of any state or of the United States; or

(b) Conviction of any crime, an essential element of which is dishonesty, fraud or deception under the laws of any state or of the United States; or

(c) Conviction of willful failure to pay any tax, file any tax return, keep records or supply information required under the tax laws of any state or of the United States, or conviction of the willful making, rendering, delivery, disclosure, signing or verifying of any false or fraudulent list, return, account, statement, or other document, or of supplying any false or fraudulent information, required under the tax laws of any state or of the United States; or

(d) The cancelation, revocation or refusal to renew by any state or federal agency of, or entry of a consent order, stipulated agreement or judgment related to, the person's authority to practice law, to practice as a certified public accountant or a public accountant or to practice under other regulatory law in any state, or to practice as an enrolled agent, if the grounds for the cancelation, revocation, refusal to renew, consent order, stipulated agreement or judgment were related to income tax preparation or if dishonesty, fraud or deception was involved; or

(e) The cancelation, revocation or refusal to renew by any state or federal agency of, or entry of a consent order, stipulated agreement or judgment related to, a business's authority to conduct operations related to the practice of law, certified public accountancy, public accountancy or other services provided under regulatory law in any state, or to provide enrolled agent services, if the grounds for the cancelation, revocation, refusal to renew, consent order, stipulated agreement or judgment involved the conduct or actions of the licensee or applicant and:

(A) Were related to income tax preparation; or

(B) Involved dishonesty, fraud or deception.

(8) An applicant, registrant, or licensee shall not engage in fraudulent, deceptive, or dishonest conduct related to professional practice.

(9) An applicant, registrant, or licensee shall not violate any position of trust, including positions of trust outside the licensee's professional practice.
(10) An applicant, registrant, or licensee must be current on all tax return filings and all tax payment plans pertaining to the applicant or licensee and/or the applicant or licensee's business before a license can be issued or renewed.
(11) An applicant, registrant, or licensee shall not engage in any form of witness intimidation either before, during or after an administrative hearing proceeding.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(7), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 670.280, 673.700(4)-(5), 673.700(9)-(10), 673.705, 673.730(7), 673.705-673.740, 673.990(2)

AMEND: 800-010-0030

RULE TITLE: Accountability

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

(1) A Licensed Tax Consultant or Oregon State Registered Tax Preparation Business shall only allow persons who are licensed with the board as Tax Consultants, Tax Preparers, or as described in ORS 673.610, to practice in the consultant's or Oregon State Registered Tax Preparation Business's name when preparing Oregon Personal Income Tax Returns.

(2) A Licensed Tax Consultant shall not permit the use of the consultant's license to enable others to establish and carry on a business for the preparation of personal income tax returns wherein the consultant's only interest is the receipt of a fee for use of the consultant's license and the Licensed Tax Consultant does not provide supervision of the tax preparation activities as defined in OAR 800-025-0050.

(3) A Licensed Tax Consultant and a Licensed Tax Preparer shall both attest that the Licensed Tax Preparer who is assisting with preparation of, or preparing tax returns to which the Licensed Tax Consultant's license number or Oregon State Registered Tax Preparation Business information is affixed, is:

(a) Fully subject to the supervision of the Licensed Tax Consultant or Oregon State Registered Tax Preparation Business, as defined in OAR 800-025-0050; or

(b) Acting as an agent of the Licensed Tax Consultant or Oregon State Registered Tax Preparation Business.

(4) A Licensed Tax Preparer shall not engage in the preparation of tax returns, assist in such preparation, gather tax information, or provide tax advice for valuable consideration unless the Licensed Tax Preparer is under the supervision of a Licensed Tax Consultant as defined in OAR 800-025-0050.

(5) A Registered Tax Aide shall not engage in the preparation of tax returns or provide tax advice for valuable consideration.

(6) A licensee shall not maintain a financial interest in, or hold an employment position with, any business entity that offers personal income tax preparation services, if any other person who maintains a financial interest in the entity, or holds a management position involving authority over the business operations of the entity:

(a) Has had a tax consultant’s license, tax preparer’s license, or registered tax aide’s registration revoked; or

(b) Is a person to whom the Board has refused to issue or renew a license; or

(c) When another state regulatory agency, or the Internal Revenue Service, has revoked or refused to issue or renew an occupational license, registration, or permit held or requested by that person because of conduct involving tax preparation or dishonesty.

(7) If required to do so under section (6) of this rule, a licensee shall be allowed a reasonable time, not to exceed one hundred eighty (180) calendar days, to sever an existing relationship with a person whose license is revoked or refused.

(8) Section (6) of this rule does not apply to a licensee or a person described in subsections (6)(a) through (c) of this rule, whose only financial interest in a tax preparation business is the ownership of ten percent (10%) or less of the stock in a publicly- held corporation.

(9) In addition to the original returns filed on behalf of a client, at least one (1) copy of the complete set of the tax returns, including all accompanying forms, schedules (specifically depreciation schedules) and statements must be supplied to the client in either paper or electronic form (USB drive or confidential portal only - not email) consistent with OAR 800-010-0020(3). A licensee is not required to provide a free copy of the tax returns to a client more than once - with some exceptions:

(a) In the case of a joint tax return, each spouse is entitled, upon request, to a free copy of the tax return;

(b) In the case of fire, flood, or other natural disasters, each client (and in the case of a joint tax return, each spouse) is entitled, upon request, to a free copy of the tax return; and

(c) In the case of theft of paper file or computer file each client (and in the case of a joint tax return, each spouse) is

entitled, upon request, to a free copy of the tax return.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(7), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.730(7), 673.705 - 673.740, 673.990(2)

AMEND: 800-010-0041

RULE TITLE: Address and Telephone

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:
(1) Licensees and registrants must file with the Board, and must keep updated with the Board within fifteen (15) business days of any change thereto, their current mailing address, residence address, e-mail address and telephone number(s).
(2) Licensees, registrants, and unlicensed owners must file with the Board, and must keep updated with the Board within fifteen (15) business days of any change thereto, their Oregon State Registered Tax Preparation Business' contact information for any Oregon State Registered Tax Preparation business including: their current tax preparation business address, telephone number and a year-round address and telephone number where clients and the board may contact the licensee or registrant.
(3) Licensee must keep updated with the Board within fifteen (15) business days any changes to employees who are, Resident and Designated Consultants and registrants working for them or for their Oregon State Registered Tax Preparation businesses.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(7), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.730(7), 673.705 - 673.740, 673.990(2)

AMEND: 800-010-0042

RULE TITLE: Communications

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

If the Board sends a request for information to the licensee's or registrant’s address of record, on file with the board, a licensee, or registrant must respond to the board in writing within fifteen (15) business days of the sending date of the board’s mailed or emailed request for information. The written response to the board may be sent to the board by email or by mail.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(7), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.730(7), 673.705 - 673.740, 673.990(2)

AMEND: 800-010-0045

RULE TITLE: Experience and Competence

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

(1) A licensee must not prepare tax returns or give advice that is outside the field of the licensee's experience and competence without first seeking the assistance of a person who is competent in the area of concern. See, OAR 800-010-0015(4) and (7).

(2) A registered tax aide may only assist with the preparation of tax returns under the supervision of a licensed tax consultant.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(7), 673.730(10)

STATUTES/OTHER IMPLEMENTED: 673.730(7), ORS 673.700(3), 673.700(7), 673.705-673.740, 673.990(2)

AMEND: 800-010-0050

RULE TITLE: Advertising and Solicitation

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

(1) As used in this rule, “advertise” and “advertising” means any form of printed, broadcast, or electronic material that makes known professional income tax services. This includes, but is not limited to, business cards and stationery, and all web and e-commerce advertising such as but not limited to social media websites of an individual or tax preparation business. Promotional items and other items of de minimis value are exempt from this requirement.

(2) No licensee or Oregon State Registered Tax Preparation Business shall advertise or solicit clients in a false, fraudulent, deceptive or misleading manner.

(3) All advertising must include either the name of a business [CM1] that has complied with ORS 673.643 or the name of the business’s Designated Licensed Tax Consultant.

(a) Only a person holding a valid Tax Consultant's License may use the designation “L.T.C.,” “LTC” or the titles “Licensed Tax Consultant” or “Tax Consultant.”

(b) Only a person holding a valid Tax Preparer's License may use the designation “L.T.P.,” “LTP” or the title “Licensed Tax Preparer.”

(c) Only a person holding a valid Registered Tax Aide registration may use the designation “R.T.A.”, “RTA” or the title “Registered Tax Aide.”

(4) All advertising must be reviewed and approved in advance by the Oregon State Registered Tax Preparation Business’s Designated Consultant. The Designated Consultant and the Oregon State Registered Tax Preparation Business shall each be responsible for the business's compliance with the provisions of this rule.

(5) No licensee shall advertise to give a discount unless:

(a) The discount is based upon a basic fee schedule posted in public view in the licensee’s place of business; and

(b) The fees on the posted basic fee schedule are the usual and customary charges of the tax preparation business; and

(c) The basic fee schedule must include the minimum fees charged for at least the following forms and schedules: 1040, Sch. A, Sch. B, Sch. EIC, Form 2441, Sch. 8812, Oregon 40, 40N, 40P, and OR Schedule A.

(6) All business advertising must include the Board issued business registration number of the business written as: "Board of Tax Practitioners#" and/or "OBTP#" or the license number of the business's Designated Licensed Tax Consultant written as: “Licensed Tax Consultant#” and/or “LTC#.”

(7) All individual advertising must include the licensee's Board-issued LTC or LTP license number written as: “Licensed Tax Consultant#” and/or “LTC#” or “Licensed Tax Preparer#” and/or “LTP#.” For example, John Doe, Licensed Tax Consultant 12345-C or Jane Doe, LTP 56789-P.

(8) All Registered Tax Aides advertising must include the registrant’s Board-issued RTA registration number written as: “Registered Tax Aide#” and/or “RTA#”, for example: John Doe, Registered Tax Aide 1234-RTA

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(7), 673.730(10)

STATUTES/OTHER IMPLEMENTED: 673.730(7), ORS 673.730(7), 673.705 - 673.740, 673.990(2)

AMEND: 800-015-0005

RULE TITLE: Basic Education

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

(1) Only an accredited college/university, educational service district (ESD), private career school, or a private firm that has met or is exempt from the licensure requirements of the Oregon Higher Education Coordinating Commission (HECC) or a private firm offering classes to only its own employees that is exempt from the HECC requirements may act as a sponsor for the basic income tax course.

(2) Sponsors shall apply for course certification on a form provided by the Board.

(3) A Tax Preparer's Education hours obtained from a Basic income Tax Course must include:

(a) At least eighty (80) classroom hours of basic income tax preparation instruction presented live (in-person or by simulcast or by webcast), or through correspondence (with supplemental pre-recorded videos which provide the contact information for the trainer and the opportunity to email the trainer to ask questions). Training in, or use of, tax software must not be included in the eighty (80) hours. If the course is offered through correspondence with supplemental pre-recorded video, the class must still be the equivalent of eighty (80) classroom hours of instruction; This required eighty (80) classroom hours of basic income tax instruction must be completed within a two (2) year time period;

(b) Instruction in each of the subject areas specified in the Preparer Examination Index maintained by the Board;

(c) Sufficient working problems to instruct in the use of appropriate forms and schedules; and

(d) A midterm and final examination.

(e) A Tax Preparer examination must be taken and passed within two (2) years from the date of eighty (80) hour course completion.

(4) A Registered Tax Aide's Education hours obtained from a Basic Income Tax Course must include:

(a) At least forty (40) hours of basic income tax preparation instruction presented live (in-person or by simulcast or by webcast), or through correspondence (with supplemental pre-recorded videos which provide the contact information for the trainer and the opportunity to email the trainer to ask questions). Training in, or use of, tax preparation software must not be included in the forty (40) hours. If the course is offered through correspondence with supplemental pre-recorded video, the class must still be the equivalent of forty (40) hours of instruction;

(b) Instruction in each of the subject areas specified in the Registered Tax Aide index maintained by the Board;

(c) Sufficient working problems to instruct in the use of appropriate forms and schedules; and

(d) A final examination given by the course provider with a minimum passing score of seventy-five (75%)

(5) The Board shall require a sponsor applicant to submit evidence that course materials and lesson plans comply with section (3) of this rule.

(6) Licensed Tax Schools shall validate only their own hours of instruction provided to a student but not any hours provided by other tax schools.

(7) Upon receipt and evaluation of official transcripts from a licensed tax school approved to offer such training previously attended:

(a) Licensed Tax Schools shall give full credit for hours earned from any Oregon licensed tax school within two (2) years of date of enrollment in a licensed eighty (80) hour tax preparer program; and

(b) Adjust student's timing of registration date, number of course hours, and fees accordingly.

(c) Licensed Tax Schools shall include on the final eighty (80) hour course certification, the completion of date of the (initial) forty (40) hours and the completion date of the secondary forty (40) hours. See (3)(e)

(8) The Board shall require a sponsor applicant to submit evidence that course materials and lesson plans comply with section (3) and (4) of this rule.

(9) Basic course sponsors shall employ only instructors to teach basic courses who are actively licensed or who fall

within the exemptions of ORS 673.610(2)(4) and who prepared taxes for at least two (2) tax seasons immediately prior to teaching the course.
(a) The Board may grant a specific waiver to instructor qualifications when unusual or extenuating circumstances exist.
(b) Sponsors shall submit to the Board the names and qualifications of instructors teaching each basic course.
(c) Repeated low passage rates of an instructor's students on the tax preparers' examination could be evidence that the instructor may not be qualified to teach a basic tax preparation course.
(d) The instructor's approval to teach Basic Tax Preparation courses may be revoked by the Board.
(10) Evidence of successful course completion shall be furnished to students by course instructors on a Board approved session attendance certification form. Forms may be reproduced by course sponsors. If a student misses a portion of the class sessions, the instructor may provide makeup work.
(11) Applications for course certification shall be submitted annually at least sixty (60) calendar days prior to the course starting. Certification shall be for the subsequent twelve (12) months.
(12) The Board may refuse to issue or withdraw a course certification for failure to meet any of the course or instructor requirements contained in this rule.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.625

AMEND: 800-015-0010

RULE TITLE: Continuing Education

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

The continuing education rules in OAR 800 Division 15 apply to license renewals requested by Oregon Licensed Tax Consultants and Oregon Licensed Tax Preparersand registration renewals for Registered Tax Aides under OAR 800-016-0001

(1) Except for renewal of an initial license or registration, a license or registrant shall attest on the renewal to having completed at least thirty (30) hours of acceptable continuing education since the last renewal date.

(2) Each licensee or registrant shall attest on the renewal to, and shall provide verifiable proof of, having completed, within the thirty (30) hour continuing education requirement, a minimum of two (2) hours of acceptable continuing education in professional conduct and ethics since the last renewal date. The two (2) hours of acceptable continuing education in professional conduct and ethics may be satisfied through any professional conduct and ethics program that meets the general continuing education requirements described in section (3) of this rule.

(3) Continuing education programs in professional conduct and ethics required by subsection (2) of this rule are eligible for continuing education credit if the program is offered by a sponsor approved by the Board and includes information pertaining to at least one or more of the following topics:

(a) Review of Oregon Revised Statutes and Oregon Administrative Rules pertaining to the preparation of individual income tax returns;

(b) Review of examples of issues or situations that require an understanding of Federal or State statutes, rules, and case law relevant to all licensees and registrants;

(c) Review of guidelines adopted by the Internal Revenue Office of Professional Responsibility and policies outlined in the Internal Revenue Treasury Department Circular 230;

(d) Review of the code of professional conduct adopted by the Board and set forth in OAR chapter 800, division 010;

(e) Review of recent case law pertaining to ethics and professional responsibilities for the licensed tax consultant and tax preparer profession.

(4) Each licensee and registrant shall report compliance with the continuing education requirements on the license or registrant renewal document. Each licensee or registrant shall provide verifiable proof in the form of printed or digital continuing education completion certificate(s) or printed or digital continuing education provider created list(s) (from providers approved by the Board only) of courses completed by the licensee or registrant. Licensees or registrants who take continuing education courses from the Internal Revenue Service through their online PTIN account may provide a printout or digital list of their Internal Revenue Service PTIN account continuing education completion page. All licensees and registrants are subject to the provisions of OAR 800-015-0015 pertaining to the Board's periodic auditing of continuing education documents.

(5) Proof of participation in required continuing education is the responsibility of the licensee. To ensure that proof of attainment of required continuing education is available for audit or investigation by the Board, licensees and registrants shall maintain certificates for at least four (4) years following each continuing education cycle and renewal period.

(6) Continuing education credit will be accepted only for courses and seminars that comply with all Board rules regarding continuing education.

(7) The Board may verify continuing education information submitted by licensees and registrants.

(8) Education hours earned in excess of thirty (30) hours annually cannot be carried over from one renewal period to the next. However, hours earned during the month of renewal not claimed on the current renewal may be submitted with the following year's renewal.

(9) Continuing education credit shall be granted only once during a license or registration year for attendance at or

instruction of duplicate seminars offered by the same sponsor or instructor.
(10) Continuing education credit for courses at accredited universities and colleges will be fifteen (15) hours for each semester hour credit and ten (10) hours for each quarter hour credit. For all live courses including interactive webinars, webcasts, IRS telephone forums, and seminars, one (1) fifty (50) minute education hour of continuing education credit will be granted for each hour of classroom attendance.
(11) Continuing education credits are accepted for instructors of basic or advanced courses or seminars. The credit allowed will be two (2) hours for each hour of teaching, which includes preparation time. No more than half (½) total required continuing education credit can be in teaching.
(12) Correspondence and online study courses are accepted if the program and sponsor comply with all Board rules regarding continuing education and:
(a) The sponsor requires evidence of satisfactory completion of workbooks or examinations before certificates are issued:
(b) The hours credited do not exceed the credit that would be allowed in a resident course covering the same material; and
(c) Course outlines, workbooks, and exams must be submitted to the Board for approval of course content and credit hours claimed prior to offering the material to the public unless already approved by the California Tax Education Council (CTEC), or the Internal Revenue Service (IRS), or the National Association of State Boards of Accountancy (NASBA).
(13) "In-Company" instruction may be accepted if the course or seminar is presented to ten (10) or more people and all other requirements for continuing education sponsors are met. Portions of such educational sessions devoted to administrative and firm matters shall not be accepted.
(14) If a licensee or registrant claims credit for a course or seminar in the reasonable belief the instruction qualifies as acceptable continuing education, but the Board finds all or part of the hours claimed to be unacceptable, the licensee or registrant may be granted an additional period of time, not to exceed sixty (60) calendar days, to make up the rejected hours.
(15) Licensees who have extenuating circumstances and are unable to obtain all their continuing education by their license due dates may make application, by completing a form prescribed by the Board, for a waiver of continuing education hours.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.645, 673.655

AMEND: 800-015-0015

RULE TITLE: Continuing Education: Audit, Required Documentation and Sanctions

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

The continuing education rules in OAR 800 Division 15 apply only to license renewals requested by Oregon Licensed Tax Consultants and Licensed Tax Preparers and registration renewals for Registered Tax Aides under OAR-800-016-0001.

(1) The Board will audit a select percentage of licensee and registrant records determined by the Board to verify compliance with continuing education requirements.

(2) Licensees and registrants notified of selection for audit of continuing education shall submit to the Board, within thirty (30) calendar days from the date of issuance of the notification, satisfactory evidence of participation in required continuing education in accordance with OAR 800-015-0010.

(3) Documentation of a certificate of completion of attendance at a program, seminar, or course provided by a sponsor must include:

(a) Name of student;

(b) Name, address, and telephone number of sponsoring institution/association or organization;

(c) Location of program;

(d) Title of program and description of content;

(e) Name of instructor or presenter;

(f) Date(s) of attendance;

(g) Number of instruction hours.

(4) For documentation of completion of a college/university course, a licensee or registrant must submit a photocopy/electronic copy of an official transcript, diploma, certificate, statement, or affidavit.

(5) If documentation of continuing education is invalid or incomplete, the licensee or registrant must correct the deficiency within thirty (30) calendar days from the date of notice. Failure to correct the deficiency within the prescribed time shall constitute grounds for disciplinary action.

(6) Misrepresentation of continuing education, or failing to meet continuing education requirements or documentation may result in disciplinary action, which may include but is not limited to assessment of a civil penalty and suspension or revocation of the license.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.645, 673.655, 673.705–673.740, 673.990(2)

AMEND: 800-015-0020

RULE TITLE: Continuing Education Program Requirements

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

The continuing education rules in OAR 800 Division 15 apply only to license renewals requested by Oregon Licensed Tax Consultants and Licensed Tax Preparers and registration renewals for Registered Tax Aides under OAR-800-016-0001.

(1) Acceptable continuing education is that which contributes directly to the expertise of the individual in the preparation of income tax returns, and is presented live, or with a companion video, by a sponsor who meets the requirements of all Rules. It is the obligation of each licensee to select a course of study which will contribute to their competence in the preparation of income tax returns.

(2) The following general subject matters are acceptable to the extent they contribute directly to the expertise of advising, assisting, or preparing income tax returns:

(a) Taxation;

(b) Practitioner ethics;

(c) Accounting and payroll theory;

(d) Estate, tax, or investment planning;

(e) Computer technology;

(f) Tax representation: exam, collections, or appeals;

(g) Others, if the licensee can demonstrate a direct relationship to the preparation of a client's income tax returns.

(3) Programs primarily directed towards the licensee's personal benefit, rather than that of their clients, and programs relating primarily to general business management, are unacceptable. Some examples of unacceptable subjects are:

(a) Memory improvement;

(b) Buying or selling a tax practice;

(c) Setting fee schedules;

(d) Character development;

(e) Behavior modification;

(f) Business management;

(g) Labor law;

(h) Economic forecasts;

(i) Learning to operate office equipment.

(4) Programs must be at least one (1) fifty (50) minute education hour with credit given in whole hours only.

(5) Programs must be conducted by a qualified instructor whose background, training, education, or experience make it appropriate for the person to lead a discussion on the subject matter of the particular program.

STATUTORY/OTHER AUTHORITY: ORS 673.310(1), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.645, 673.655, 673.705 –673.740, 673.990(2)

ADOPT: 800-016-0001

RULE TITLE: Registered Tax Aide Requirements

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

(1) An applicant for an initial Registered Tax Aide certification must submit the following:

(a) Proof of having successfully completed the forty (40) hour basic education course as required under OAR 800-015-0005 or submit an official transcript from an accredited university or college that shows having completed the equivalent of the forty (40) hour basic education course with each semester hour credit being considered the equivalent of fifteen (15) hours and each quarter hour credit being considered the equivalent of ten (ten) hours.

(b) For applicants who successfully completed the forty (40) hour basic education course, proof of having passed the exam for the forty (40) hour basic education course with a passing score of seventy-five (75%) or higher within one hundred and twenty (120) days from the date of course completion.

(c) The name, contact information, and license number of supervising licensed tax consultant they will be working for as a registered tax aide. If the applicant is not employed at the time of submitting application, their application will be processed and they will be supplied with their registration number but not a certificate of registration. The name, contact information, and license number of supervising licensed tax consultant they will be working for as a registered tax aide is required for issuance of certificate of registration.

(2) Second, Third, and Fourth renewals of registration each require at least thirty (30) hours of acceptable continuing education completed since the prior renewal date in compliance with OAR 800-015-0010, 800-015-0015, and 800-015-0020.

(3) Registrations cannot be renewed after the fourth (4th) year. A person must reapply and qualify for registration in compliance with subsection one (1) of this rule.

(4) A Registered Tax Aide must update the Board within fifteen (15) days of either first gainful employment or in the case of a change of employment, indicating the name of their supervising licensed tax consultant.

STATUTORY/OTHER AUTHORITY: ORS 673.605 - ORS 673.730, OAR 800-001-0025 - 800-025-0050

STATUTES/OTHER IMPLEMENTED: ORS 673.605 - ORS 673.730, OAR 800-001-0025 - 800-025-0050

AMEND: 800-020-0025

RULE TITLE: Fees

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

Prescribed by the State Board of Tax Practitioners by rule but shall not exceed the following:

(1) Preparers -

(a) The fee for application for the tax preparer's examination is sixty dollars ($60).

(b) The proctoring fee for taking the tax preparer's examination is fifty dollars ($50).

(c) The fee for issuance of a tax preparer's initial license is eighty-five dollars ($85).

(d) The fee for a combination tax preparer's initial license/tax preparation business registration is one hundred and ninety dollars ($190).

(e)The fee for renewal of a tax preparer's active license is one hundred and ten dollars ($110).

(f) The fee for a combination active tax preparer's license/tax preparation business registration, if postmarked on or before October fifteenth (15th) is two hundred and twenty dollars ($220).

(g) The fee to place a tax preparer's license in inactive status is fifty dollars ($50).

(h) The fee for reactivation of a tax preparer license in inactive status is one hundred and ten dollars ($110).

(i) The fee to reactivate a tax preparer license in lapsed status is fifty dollars ($50), plus payment of all unpaid renewal fees

(2) Consultants -

(a) The fee for application for the tax consultant's or consultants state-only examination is sixty dollars ($60).

(b) The proctoring fee for taking the tax consultant's or consultants state-only examination is eighty-five dollars ($85).

(c) The fee for an initial consultant license, if an applicant holds an active preparer's license, is ninety-five dollars ($95).

(d) The fee for a combination tax consultant's initial license/tax preparation business registration, if an applicant holds an active preparer's license is two hundred dollars ($200).

(e) The fee for issuance or renewal of a tax consultant's active license is one hundred and twenty-five dollars ($125).

(f) The fee for a combination active tax consultant's license/tax preparation business registration if postmarked on or before June fifteenth (15th) is two hundred and twenty-five dollars ($225).

(g) The fee to place a tax consultant's license in inactive status is fifty dollars ($50.)

(h) The fee for reactivation of a tax consultant license in inactive status is one hundred and twenty-five ($125).

(i) The fee to reactivate a tax preparer or tax consultant license in lapsed status is fifty dollars ($50), plus payment of all unpaid renewal fees.

(3) Registered Tax Aides –

(a) The fee for issuance of a registered tax aide initial registration is seventy- five dollars ($75).

(b) The fee for a combination registered tax aide initial registration/tax preparation business registration is one hundred and ninety-five dollars ($195).

(c) The fee for renewal of a Registered Tax Aide registration is seventy-five dollars ($75).

(d) The fee for combination active Registered Tax Aides active registration/tax preparation business registration, if postmarked on or before December fifteenth (15th) one hundred and ninety-five dollars ($195).

(e) There is no Lapsed or Inactive status for Registered Tax Aides

(4) Businesses and Branches -

(a) The fee for issuance or renewal of a tax preparation business registration is one hundred and fifty dollars ($150.)

(b) The fee for issuance or renewal of a branch office registration is thirty dollars ($30).

(5) Other -

(a) The nonrefundable processing fee retained for all refunds issued is ten dollars ($10).

(b) Dishonored Check or Electronic Payment. Pursuant to ORS 30.701, whenever a bank check, credit or debit

transaction in payment of an obligation due for fees, penalties, copies of records or materials, or other services to the agency, is dishonored by the bank upon which the check is drawn, the applicant or authorization holder will be assessed and must pay an administrative processing fee in the amount of twenty-five dollars ($25). The Board may take any other disciplinary action against an authorization holder or payer and may seek other legal remedies in pursuing to effect collection of the returned items. If a check is returned for Non-Sufficient Fund (NSF) or uncollected funds the Board will attempt to collect payment by other means.

STATUTORY/OTHER AUTHORITY: ORS 673.310, 673.730(10), 673.685

STATUTES/OTHER IMPLEMENTED: ORS 673.685, 673.705-673.740, 673.990(2)

AMEND: 800-020-0030

RULE TITLE: Licenses — Renewals and Reactivation

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

(1) Applicants who pass the required examination and meet all other requirements shall be issued a license upon request and payment of the license or registration fee. The licensee or registrant shall be assigned a permanent license or registration number.

(2) Tax preparers' licenses shall expire annually on September thirtieth (30th). Tax Preparers are prohibited from practicing until official renewal has been processed.

(3) Tax consultants' licenses shall expire annually on May thirty-first (31st). Tax Consultants are prohibited from practicing until official renewal has been processed.

(4) Registered Tax Aides registrations shall expire annually on November 30. Registered Tax Aides are prohibited from assisting with the preparation of personal income tax returns until their renewal has been processed.

(5) Renewal licenses and registrations shall be issued upon receipt and validation of the completed renewal application notice, attesting to required continuing education and payment of the appropriate fees.

(6) Licensed Tax Preparers have the option to file for inactive status on or before October fifteenth (15th), provided the license is not in lapsed status as provided in OAR 800-020-0035(2).

(7) Licensed Tax Consultants have the option to file for inactive status on or before June fifteenth (15th), provided the license is not in lapsed status as provided in OAR 800-020-0035(2).

(8) Registered Tax Aides do not have the option to file for inactive status.

(9) If a tax preparer license, tax consultant license, or registered tax aides registration is suspended or revoked, all utterances of the individual's tax preparer license, tax consultant license, and registered tax aides registration become the property of the board and all printed and digital copies thereof shall, on demand, be delivered by the holder to the Board of Tax Practitioners.

(10) Licenses that have been placed in inactive or lapsed status may be reactivated upon receipt and validation of a completed reactivation application form prescribed by the Board, providing required continuing education documentation and paying the appropriate fee(s).

STATUTORY/OTHER AUTHORITY: ORS 670.310(1), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.645 - 673.667

AMEND: 800-020-0065

RULE TITLE: Displaying of Licenses

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:
Oregon Licensed Tax Consultants, Oregon Licensed Tax Preparers, and Oregon Registered Tax Aides must display their current active license or registration in public view in their place(s) of business. The license or registration display platform may be digital or paper.

STATUTORY/OTHER AUTHORITY: ORS 670.310(1), 673.730(10)

STATUTES/OTHER IMPLEMENTED: ORS 673.660

AMEND: 800-025-0010

RULE TITLE: Oregon State Registered Tax Preparation Businesses

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

Oregon State Registered Tax Preparation Business Name Conventions

(1) The name under which a tax preparation business offers and/or performs services must be in compliance with the laws and rules of the Oregon Corporation Division.

(2) The designation "Licensed Tax Preparer" or reference to the title "Licensed Tax Preparer" in any manner, including initials or acronyms, shall not be included as part of a tax preparation business's name.

(3) The designation “Registered Tax Aide” or reference to the title “Registered Tax Aide” in any manner, including initials or acronyms, shall not be included as part of a tax preparation business’s name.

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

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

AMEND: 800-025-0025

RULE TITLE: Renewal of Tax Preparation Business Registration

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

(1) Oregon State Registered Tax Preparation Business registrations expire annually as follows:

(a) June fifteenth (15)for combination license renewal for licensed tax consultants and their businesses or unlicensed owner-run business.

(b) October fifteenth (15) for combination license renewal for licensed tax preparers and their businesses.

(c) December fifteenth (15) for combination registration renewal for registered tax aides and their businesses.

(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)

AMEND: 800-025-0027

RULE TITLE: Eligibility for Combined Business Registration and Tax Consultant/Preparer License

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

RULE TEXT:

(1) An Oregon State Registered Tax Preparation Business is not eligible for a combined license and registration under OAR 800- 020-0025(1)(f) and (2)(f) unless at least one (1) of the owners of the tax preparation business is a Licensed Tax Consultant, a Licensed Tax Preparer, or a Registered Tax Aide. As used in this section, "owner" means an individual who owns at least ten (10%) percent of the tax preparation business.

(2) An Oregon State Registered Tax Preparation Business, including a tax preparation business that must file a new registration due to a change of name or ownership, is not eligible for a combined license or registration under OAR 800-020- 0025(1)(f) and (2)(f) unless the business registration submitted is:

(a) A new business registration, at the time of application for the owner's tax consultant's license, tax preparer's license, or registered tax aides certificate.

(b) A renewal combination registration , before the expiration date of the current registration.

(3) A licensee or registrant who owns more than one (1) tax preparation business in the State of Oregon is eligible for only one (1) combined license and business registration under OAR 800-020-0025(1)(f) and (2)(f). A licensee or registrant must pay the full business registration fee for each additional tax preparation business under 800-020-0025(3)(a).

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

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

AMEND: 800-025-0050

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

NOTICE FILED DATE: 09/22/2025

RULE SUMMARY: Updating to include registrant and any subject of a Board proposed action.

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 Preparers and the Registered Tax Aides by Licensed Tax Consultants

(b) For Licensed Tax Preparers direct and control means 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

(c) 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) Each principal and branch office must be under the management and supervision of a Licensed Tax Consultant. Supervision with regard to Registered Tax Aide means:

(a) Registered Tax Aides must be under the immediate onsite supervision of a licensed tax consultant one hundred percent (100%) of the time when working on entering data into a personal income tax return. A Licensed Tax Consultant may supervise no more than two (2) Registered Tax Aides at any time, and

(b) A system of selecting, training and controlling the Registered Tax Aides including having a set of procedures by which the Licensed Tax Consultant is assured that the Registered Tax Aide is providing competent workmanship and abiding by the Board's statutes and rules. Such procedures shall include:

(A) An examination and review of all data entry work performed by the Registered Tax Aide for errors; and

(B) Giving notice to the Registered Tax Aide of any adjustments after examination and review; and

(C) Exercising on-site control by the supervising Licensed Tax Consultant over the data entry practices of the Registered Tax Aide, governed by the Board statutes and Board rules, whether they work together in the principal or at a branch office.

(5) Licensed Tax Consultants who employ Registered Tax Aides must report to the Board the names of all Registered

Tax Aides.
(6) If a Registered Tax Aide is found by the Board to be in violation of the Board statutes or Board rules, the Registered Tax Aide if under the proper direct onsite supervision of a Licensed Tax Consultant will not be held liable but the responsibility for the Registered Tax Aide will fall upon their supervising Licensed Tax Consultant, unless the supervising Licensed Tax Consultant demonstrates to the satisfaction of the Board that the circumstances that led to the violation occurred without the permission or knowledge of the supervising 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, one or more of the Designated Consultant, or Resident Consultant, or the corporation, firm or partnership may also be subject to discipline depending on the circumstances.
(7) 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.
(8) 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).
(9) 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.
(10) 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)