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TEMPORARY ADMINISTRATIVE ORDER

INCLUDING STATEMENT OF NEED & JUSTIFICATION

BTP 1-2021

CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILED
03/26/2021 12:25 PM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: Temporary extension of continuing education deadline for certain licenses

EFFECTIVE DATE: 04/01/2021 THROUGH 08/31/2021

AGENCY APPROVED DATE: 03/19/2021

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NEED FOR THE RULE(S):

Extension of federal tax filing deadline and COVID-19

JUSTIFICATION OF TEMPORARY FILING:

Without this temporary rule, licensed tax consultants may not have enough time after the extended tax filing deadline to obtain the number of continuing education hours required to renew their license before it expires on May 31, 2021. This temporary rule allows licensed tax consultants until July 31, 2021 to obtain the necessary continuing education.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE:

IRS tax filing deadline extension: https://www.irs.gov/newsroom/tax-day-for-individuals-extended-to-may-17-treasury-irs-extend-filing-and-payment-deadline.

AMEND: 800-020-0030

RULE TITLE: Licenses — Renewals and Reactivation

RULE SUMMARY: Temporary rule change, due to COVID-19 and extension of federal tax filing deadline, to provide certain licensees extra time to obtain required continuing education credits before renewing their license.

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 fee. The licensee shall be assigned a permanent license number.
(2) Tax preparers' licenses shall expire annually on September 30. Tax Preparers are prohibited from practicing until official renewal has been processed.
(3) Tax consultants' licenses shall expire annually on May 31. Tax Consultants are prohibited from practicing until official renewal has been processed.
(4) Renewal licenses shall be issued upon receipt and validation of the completed renewal application notice, attesting to required continuing education and payment of the appropriate fees.
(5) Licensed Tax Preparers have the option to file for inactive status on or before October 15, provided the license is not

in lapsed status as provided in OAR 800-020-0035(2).
(6) Licensed Tax Consultants have the option to file for inactive status on or before June 15, provided the license is not in lapsed status as provided in OAR 800-020-0035(2).
(7) If a tax preparer or tax consultant license is suspended or revoked, the individual's license and pocket identification card become the property of the Board and shall, on demand, be delivered by the holder to the Board of Tax Practitioners.
(8) 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).
(9) An Oregon Tax Consultant or Tax Preparer licensed under Oregon Revised Statute Chapter 673 is encouraged to renew timely when the requirements for renewal and circumstances allow them to complete the process.
(10) Notwithstanding any other rule of this chapter, an Oregon Tax Consultant or Tax Preparer licensed under Oregon Revised Statute Chapter 673 with a renewal date that falls between May 31, 2021 and June 15, 2021 may defer renewal of a license or certification issued under Chapter 673 without lapse, additional penalties or additional application requirements, provided that all renewal requirements are completed no later than July 31, 2021.
(11) The temporary ability to defer license renewal authorized by Section (10) of this rule does not change any of the requirements to maintain licensure, including but not limited to:
(a) The requirement to obtain all necessary CE credits as set forth in OAR 800-015-0010; or
(b) The requirement to pay the appropriate fees as set forth in OAR 800-020-0025.

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

STATUTES/OTHER IMPLEMENTED: ORS 673.645 - 673.667