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PERMANENT ADMINISTRATIVE ORDER

FILED
06/14/2022 2:09 PM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

BTP 1-2022
CHAPTER 800
STATE BOARD OF TAX PRACTITIONERS

FILING CAPTION: Increases certain fees for annual licenses and business registrations

EFFECTIVE DATE: 06/15/2022

AGENCY APPROVED DATE: 01/13/2022

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Filed By:
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AMEND: 800-020-0025

RULE TITLE: Fees

NOTICE FILED DATE: 11/15/2021

RULE SUMMARY: Annual fees charged for tax practitioner licenses, tax practitioner licensing examinations, and tax preparation business registrations.

RULE TEXT:

The fees for application to take any Board examination, for licenses and registrations issued, renewed, reactivated or otherwise, shall be prescribed by the State Board of Tax Practitioners by rule but shall not exceed the following:

(1) The fee for application for examination for a tax preparer's license is $60.

(2) The fee for application for examination for a tax consultant's license is $60.

(3) The fee for issuance of a tax preparer's initial license is $85.

(4) The fee for a combination tax preparer’s initial license/tax preparation business registration is $190.

(5) The fee for renewal of a tax preparer’s active license is $110.

(6) The fee for issuance or renewal of a tax consultant’s active license is $125.

(7) The fee for an initial consultant license, if an applicant holds an active preparer’s license is $95.

(8) The fee for a combination tax consultant’s initial license/tax preparation business registration, if an applicant holds an active preparer’s license is $200.

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

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

(11) The fee for reactivation of a tax preparer license in inactive status is $110.

(12) The fee for reactivation of a tax consultant license in inactive status is $125.

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

(14) The fee for a duplicate practitioner’s license is $10.

(15) The fee for a duplicate business/branch registration is $10.

(16) The fee for a replacement tax consultant's certificate is $15.

(17) The fee for issuance or renewal of a tax preparation business registration is $150.

(18) As provided by subsection (a) and (b) of this section, the fee for issuance or renewal of a combination tax consultant's license and tax preparation business registration is $225; or $220 for a combination tax preparer's license and tax preparation business registration:
(a) For Consultants — If postmarked on or before June 15th.
(b) For Preparers — If postmarked on or before October 15th.
(19) The fee for issuance or renewal of a branch office registration is $30.
(20) The nonrefundable processing fee retained for all refunds issued is $10.
(21) 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 $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.
(22) The proctoring fee for taking an examination for a tax preparer's license is $50.
(23) The proctoring fee for taking an examination for a tax consultant's license is $85

STATUTORY/OTHER AUTHORITY: ORS 673.310; 673.685

STATUTES/OTHER IMPLEMENTED: 673.605 – 673.990