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Secretary of State
Certificate and Order for Filing
PERMANENT ADMINISTRATIVE RULES

I certify that the attached copies* are true, full and correct copies of the PERMANENT Rule(s) adopted on January 9, 2007 by the
Date prior to or same as filing date
Board of Tax Practitioners 800

Agency and Division Administrative Rules Chapter Number

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to become effective February 1, 2007. Rulemaking Notice was published in the November 2006 Oregon Bulletin.**
Date upon filing or later Month and Year

RULE CAPTION

OAR 800-015-0020 – Continuing Education Program Requirements

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

RULEMAKING ACTION

List each rule number separately (000-000-0000)

Secure approval of new rule numbers (Adopted or Renumbered rules) with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

800-015-0020

REPEAL:

RENUMBER:

AMEND & RENUMBER:

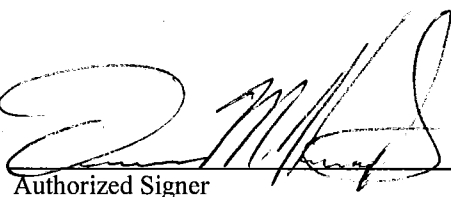
Stat. Auth.: ORS 673.605 - 673.740 & 673.990

Other Auth.:

Stats. Implemented: ORS 673.605 - 673.740 & 673.990

RULE SUMMARY

The proposed amendments to OAR 800-015-0020 were reviewed by the Board's Rules Advisory Committee. These proposed changes will allow licensees continuing education credit for courses relating to computer technology and are for general "housekeeping" & "maintenance" as well as to change language to better reflect the "norm" in industry standards and the practices of other state agencies.



Duane M. Hunter, Executive Director

Printed name

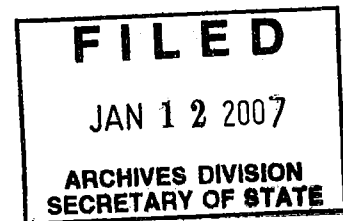
1/12/07

Date

*With this original, file one photocopy of certificate, one paper copy of rules listed in Rulemaking Actions, and electronic copy of rules. **The Oregon Bulletin is published the 1st of each month and updates rules found in the OAR Compilation. For publication in Bulletin, rule and notice filings must be submitted by 5:00 pm on the 15th day of the preceding month unless this deadline falls on a weekend or legal holiday, when filings are accepted until 5:00 pm on the preceding workday.

ARC 930-2005

BT 1-2001



800-015-0020

Continuing Education Program Requirements

(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 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 his or her 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 income tax preparation:

- (a) Taxation.
- (b) Practitioner Ethics.
- (c) Accounting and payroll theory.
- (d) Estate, tax or investment planning.
- (e) Computer technology.
- (f) 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 his or her 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 hour in length, including reasonable breaks, 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.

(6) Licensees may not receive credit for repeat of courses taken within the same continuing education reporting period.

Stat. Auth.: ORS 673.645 - ORS 673.667

Stats. Implemented: ORS 673.645 - ORS 673.667

Hist.: TSE 9, f. & ef. 6-28-76; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 2-1979, f. 9-28-79, ef. 10-1-79; TSE 3-1979, f. 11-28-79, ef. 11-30-79; TSE 2-1980, f. & ef. 5-30-80, Renumbered from OAR 800-020-0045; TSE 1-1985, f. & ef. 1-15-85; TSE 3-1985, f. & ef. 12-5-85; TSE 2-1989, f. & cert. ef. 10-27-89; TSE 8-1992, f. & cert. ef. 12-22-92; TSE 2-1997, f. & cert. ef. 7-2-97; BTSE 1-2001, f. & cert. ef. 4-19-01; BTP 1-2003, f. & cert. ef. 9-23-03