Oregon Board of Tax Practitioners

Summary of Changes

February 1, 2014 In addition to general housekeeping revisions and changes made to clarify rule language the following changes became effective:

OAR 800-010-0040(3) – Identification
Requires licensees to provide a copy of depreciation schedules to the client in addition to a complete set of the tax returns and accompanying forms and schedules.

OAR 800-010-0041 – Address & Telephone

- Adds non-licensed business owners to the address and telephone filing requirements.
- Requires that changes to information be submitted to the board office in writing.

OAR 800-010-0050(5)(c) – Advertising and Solicitation
Changes to the forms and schedules required on a basic fee schedule:

- Rename – Form 8812 to Schedule 8812
- Delete – 40S
- Add – 40N & 40P

OAR 800-020-0025 – Fees
The Board implemented a $10 decrease in consultant, preparer and business registration fees due to an unexpected revenue surplus. This rule is conditional upon the Board's ending balance remaining at a sufficient level to operate the agency. Should the Board's ending balance decrease below sufficient operating funds, the fees would revert to the previous fee structure.

OAR 800-025-0040(7) & (8) – Designated Consultants
Requires that both the tax preparation business and designated consultant notify the Board in writing within 15 business days of any change in status of the designated consultant.

OAR 800-025-0060(7) & (8) – Consultant in Residence
Requires that both the tax preparation business and resident consultant notify the Board in writing within 15 business days of any change in status of the resident consultant.

For specific details on the permanent rule filing and changes made to the Oregon Administrative Rules – Chapter 800, please refer to the following link:
http://www.oregon.gov/OBTP/Pages/oregon_administrative_rulemaking.aspx