

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 6, 2011 by the
Date prior to or same as filing date

Board of Tax Practitioners	800
<hr/>	
Agency and Division	Administrative Rules Chapter Number
<hr/>	
Jane Billings	3218 SE Pringle Road #120, Salem, Oregon 97302
Rules Coordinator	Address
	(503) 373-1691
	Telephone
<hr/>	
to become effective <u>February 1, 2011</u>	Rulemaking Notice was published in the <u>December 2010</u> Oregon Bulletin.**
Date upon filing or later	Month and Year

RULE CAPTION

2010 Overhaul of OAR's based on recommendations made by the Rules Advisory Committee and voted on by the Board.

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

RULEMAKING ACTION

ADOPT: 800-030-0030

AMEND:

800-010-0015; 800-010-0030; 800-010-0040; 800-010-0041; 800-010-0050; 800-015-0010; 800-015-0015; 800-015-0030; 800-020-0015; 800-020-0025; 800-020-0026; 800-025-0020; 800-025-0023; 800-025-0025; 800-025-0027; 800-025-0030; 800-025-0050; 800-025-0060; 800-030-0025; 800-030-0050

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 amendments to the Oregon Administrative Rules result from the Board's Rules Advisory Committee, Assistant Attorney General and Board staff recommendations 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. In addition, the proposed amendments will provide better clarification to constituents as well as continue to conform to the current standards the Board is operating under.

Other than "housekeeping" language changes and/or additions more substantial changes include the following:

1. Amendment to OAR 800-010-0040 clarifies existing rule that state personal income tax returns shall include the signature and Board issued license number of the licensee who has substantially prepared the return.
2. Amendment to OAR 800-010-0050 defines advertising as any forms of printed, broadcast or electronic material.

3. Amendment to 800-015-0010 allows for correspondence and online study courses approved by specific sponsors be automatically accepted for continuing education requirements if subject matter complies with rules defining acceptable/unacceptable areas of study for licensees. Correspondence and self-study courses not approved by outlined sponsors will still require Board approval. Changes will not affect current rules related to live seminars, live group webinars or live phone forums, these courses are accepted/not accepted based on compliance with rules pertaining to acceptable/unacceptable areas of study.
4. Amendment to 800-025-0050 to include the specific number of hours that licensed tax preparers must have in conjunction with the required 1 year tax preparation experience, within the previous 3 years, that would qualify them to not have to be under the immediate, onsite supervision of more experienced personnel when preparing, advising, or assisting in the preparation of tax returns.
5. Amendment to 800-025-0060 to require that all tax preparation businesses must notify the Board within 15 business days of any change of resident consultant.
6. Amendment to 800-030-0025 additions to the civil penalty matrix.
7. Creates new rule 800-030-0030 that gives authority to Board representatives to inspect, investigate or evaluate a business or branch office.

Ron Wagner, Executive Director

Authorized Signer

Printed name

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