

800-025-0040

Designated Consultants

(1) A tax preparation business shall not engage in the preparation of personal income tax returns for the public, or offer such services, until the business has designated a tax consultant or other authorized person ("Designated Consultant") as the responsible individual. A form prescribed by the Board shall be signed by the designated consultant and signed by the owner or authorized representative of the tax preparation business.

(2) The license number of the Designated Consultant shall be placed on all tax returns prepared by the tax preparation business.

(3) The Designated Consultant shall be responsible for all tax preparation activities of the business, and the Designated Consultant and the designating business shall each be responsible for the business's compliance with laws and rules of the Board.

(4) A Designated Consultant will cease to be responsible for a business's tax preparation services upon receipt by the Board of written notice from the consultant or business.

(5) A tax consultant may act as the Designated Consultant for only one tax preparation business, except by **written application for waiver**. *[application of the tax consultant and approval by the Board's Business Practices Committee. Disapproval of an application by the Business Practices Committee may be appealed to the Board.]*

(6) An application **for waiver** to serve as a Designated Consultant for more than one tax preparation business shall set forth the following:

- (a) The name and address of the tax preparation business for which the tax consultant is presently serving as the Designated Consultant;
- (b) The name and address of the additional tax preparation business for which the tax consultant is requesting approval to serve as the Designated Consultant;
- (c) A detailed plan how each tax preparation business will be supervised in carrying out the duties as a Designated Consultant;
- (d) The financial relationship of the proposed Designated Consultant and the tax preparation businesses;
- (e) Unusual or extenuating circumstances why approval should be granted.

(7) In determining whether a tax consultant will be approved to act as a Designated Consultant for more than one tax preparation business, the Board:

- (a) May approve an application **for waiver** only wherein the tax consultant has an ownership interest in the tax preparation businesses, or unusual or extenuating circumstances exist, such as the death of a Designated Consultant, resulting in undue hardship. The Board may limit the tax consultant designation period; and
- (b) Shall consider the tax consultant's past record of compliance with ORS 673.605 to 673.735, rules of the Board, statutes of the State of Oregon together with information set forth in the application **for waiver**, particularly the feasibility of the plan in supervising the corporation, firm or partnership.

(8) A tax preparation business shall notify the Board within ten days of any change in status of its Designated Consultant.

Stat. Auth.:ORS 673.730(5)

Stats. Implemented: Hist.: TSE 8, f. & ef. 5-19-76; TSE 3-1980, f. & ef. 8-22-80; TSE 2-1982, f. & ef. 5-10-82; TSE 3-1982, f. & ef. 11-19-82; TSE 1-1985, f. & ef. 1-15-85; Renumbered from 800-020-0050; TSE 4-1989, f. & cert. ef. 12-20-89; TSE 11-1991, f. & cert. ef. 10-28-91; TSE 10-1992, f. & cert. ef. 12-22-92