

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 29, 2009 by the
Date prior to or same as filing date
Board of Tax Practitioners 800
Agency and Division Administrative Rules Chapter Number

Jane Billings 3218 SE Pringle Road #120, Salem, Oregon 97302 (503) 373-1691
Rules Coordinator Address Telephone

to become effective upon filing Rulemaking Notice was published in the January 2009 Oregon Bulletin.**
Date upon filing or later Month and Year

RULE CAPTION

2008 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

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:

800-010-0020; 800-010-0025; 800-010-0030; 800-010-0040; 800-010-0041; 800-010-0042; 800-015-0005; 800-015-0010; 800-015-0015; 800-015-0020; 800-015-0030; 800-020-0015; 800-020-0020; 800-020-0025; 800-020-0030; 800-020-0035; 800-025-0020; 800-025-0023; 800-025-0025; 800-025-0027; 800-025-0030; 800-025-0040; 800-025-0050; 800-025-0060; 800-025-0070; 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 OAR's were recommended by the Board's Rules Advisory Committee 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.

The amendment(s) to OAR 800-010-0040 eliminates the need for both Consultant and Preparer license number on the state personal income tax return.

The amendment(s) to OAR 800-020-0020 requires that a tax preparer applicant must retake the 80 hour Basic Course if after 3 years from Basic Course completion date the applicant has not yet passed the preparer exam.

The amendment(s) to OAR 800-025-0060 replaces the wording *April 15* to read *the federal filing deadline without extension*.

Changes also include:

Clarification of "business" or "calendar" added to sections where number of days are specified.

Update to the "Civil Penalty Matrix" to include a minimum \$ amount where it currently had no minimum amount listed.

Ron Wagner, Executive Director

2/4/2009

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