

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 11, 2012 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 February 1, 2012. Rulemaking Notice was published in the _____ December 2011 _____ Oregon Bulletin.**
Date upon filing or later _____ Month and Year

RULE CAPTION

2011 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

AMEND:

800-010-0015; 800-010-0040; 800-015-0005; 800-015-0010; 800-015-0015; 800-015-0020; 800-015-0030; 800-020-0015; 800-020-0022; 800-020-0025; 800-025-0020; 800-025-0027

Stat. Auth.: ORS 673.605 – 673.740 & 673.990

Other Auth.:

Stats. Implemented: ORS 673.605 – 673.740 & 673.990

RULE SUMMARY

Amends 800-015-0010 to require that licensees maintain a record of attendance for all continuing education courses for a total of 4 years instead of 2 as previously required. This change would mirror federal requirements for continuing education retention.

Amends 800-015-0010 to clarify credentialing associations acceptable for sponsors of correspondence and/or self-study continuing education courses not specifically approved by the Board. Eliminates NATP from the list and includes NASBA, Registry and QAS as one entity listed as NASBA.

Amends 800-015-0020 to include “tax representation: exam, collections and appeals” as acceptable subject matter for continuing education. Clarifies that licensees taking repeat courses by the same instructor within the same continuing education reporting period will not be acceptable.

Amends 800-015-0030 to clarify that licensees taking education from a sponsor that is an accredited college or university must submit at a minimum a photocopy of an official transcript as acceptable verification.

Amends 800-020-0015 to clarify that applicants taking education from an accredited college or university in lieu of the “80-hour Basic Income Tax Course” must submit at a minimum a photocopy of an official transcript as acceptable verification.

Amends 800-020-0022 outlines requirements of applicants seeking examination approval if previously disqualified from an exam.

Amends 800-020-0025 to modify the fee for a combination tax preparer initial license/tax preparation business registration.

Amends 800-025-0020 to require all tax preparation businesses located within a residence have identifying house numbers visible from the street as mandated by the State Fire Marshall Address Identification requirements.

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