

# New Advertising Rules for Licensees and Businesses

Effective date of new rules - 07/01/2012

## Q & A

There have been many questions about the new rules on advertising that went into effect on July 1, 2012. We hope the following information will help you understand the new rules.

The changes regarding advertising are found in the **Oregon Administrative Rule:**

800-010-0050 (1) As used in this rule, “advertise” and “advertising” means any form of printed, broadcast or electronic material that makes known professional income tax services. This includes, but is not limited to, business cards and stationery, and all web and e-commerce advertising of an individual or tax preparation business.

(3) All advertising must include the name of a firm that has complied with ORS 673.643 or state the name of the firm’s Designated Licensed Tax Consultant.

(a) Only a person holding a valid Tax Consultant’s License may use the designation “L.T.C.”, “LTC” or the titles “Licensed Tax Consultant.”

(b) Only a person holding a valid Tax Preparer’s License may use the designation “L.T.P.”, “LTP” or the title “Licensed Tax Preparer.”

(4) All advertising must be reviewed and approved in advance by the designated Licensed Tax Consultant. The designated Licensed Tax Consultant and the designating tax preparation business shall each be responsible for the business’ compliance with the provisions of this rule.

(6) All business advertising must include the board issued business registration number of the firm written as: “OBTP#” or the license number of the firm’s Designated Licensed Tax Consultant written as: “LTC#”.

(7) All individual advertising must include the licensee’s board issued LTC or LTP license number written as: “LTC#” or “LTP#”.

The following chart provides answers relating to the most common forms of advertising. If yes, the advertising must include either the business registration # or the DC's license #.

<b>Items used to advertise Business name</b>	<b>Need to include license/business number?</b>	
Permanent large building signage	No	
White page listing	No	
Yellow page listing	No	
Yellow Pages paid advertising		Yes
White Pages paid advertising		Yes
Newsprint advertising		Yes
Business cards for individuals		Yes
Business cards for the business		Yes
Business cards for branches		Yes
Business stationary letterhead		Yes
Return address on envelopes	No	
Office building directory	No	
Name in storefront window		Yes, unless prohibited
Business name on door		Yes, unless prohibited
Automobile advertising		Yes
A-frame "sandwich board", lawn signs, flag signs, etc.		Yes
Signs with business name held by wavers/solicitors		Yes
Internet/web advertising		Yes
Name stamp for business activity		Yes
Pamphlets advertising your business		Yes
TV commercials		Yes
Radio advertising		Yes
Promotional materials – pens, pencils, water bottles, calendars, balloons, sports uniforms (t-shirts, ball caps etc.)	No	
Organizer cover sheet - business registration/DC # ( <i>customer copy of completed return</i> )		Yes
CD label ( <i>customer copy of completed return</i> )	No	
Fax cover sheets	No	

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