

Oregon Board of Tax Practitioners

Summary of Changes

February 1, 2013 In addition to general housekeeping revisions and changes made to clarify rule language the following changes became effective:

OAR 800-020-0015(3) – Application for Examination

Allows individuals who are an instructor of an approved basic course to provide proof of their instruction to meet the education requirement for issuance of their initial practitioner's license.

OAR 800-020-0015(5) – Application for Examination

Requires Enrolled Agent applicants to submit verification of having completed a minimum of 360 hours work experience during at least two (2) of the last five (5) years to qualify for the state only portion of the consultant's examination.

Forms for making application can be found on our website at:
http://www.oregon.gov/OBTP/Pages/forms_applications.aspx

OAR 800-020-0030 – Licenses—Renewals and Reactivation: Subsections (4); (8); and

OAR 800-020-0035 – Inactive and Lapsed Status: Subsections (1) and (2)

Language changes were made to reflect current operating procedures in regards to the attestation process for verification of compliance with continuing education requirements, e.g. submission of *proof* of CE completion was taken out and replaced with *attesting to* the completion of CE.

OAR 800-030-0025(1) – Specifically the Civil Penalty Matrix

The minimum and maximum civil penalty range amounts that can be assessed per violation for failure to register a tax preparation business were increased, e.g. OAR 800-025-0020(1), changed to a range of \$100 to \$5,000 - from a range of \$50 to \$2,000.

July 1, 2012 the following changes became effective:

OAR 800-010-0050 - Advertising and Solicitation

All business advertising must include the board issued registration number of the firm or the firm's Designated Licensed Tax Consultant. All individual advertising must include the licensee's board issued license number.

New Advertising Rules Q & A can be found on our website at:
http://www.oregon.gov/OBTP/docs/pdfs/advertising_rules.pdf

OAR 800-020-0015 - Application for Examination

Increases hours of work experience required to qualify to take the consultant examination from 780 hours to 1100 hours. For the purpose of meeting work experience requirements for tax consultants applicants the maximum hours of credit allowed through volunteering will increase from 150 hours to 212 hours. Hours acceptable through education allowable in lieu of work experience increases from 260 hours to 365 hours.