

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 November 19, 2004 by the  
Date prior to or same as filing date.

Board of Tax Practitioners 800  
Agency and Division Administrative Rules Chapter Number

Monica J. Leisten (503) 378-4034  
Rules Coordinator Telephone

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Address

to become effective Upon Filing. Rulemaking Notice was published in the October, 2004 Oregon Bulletin.\*\*  
Date upon filing or later Month and Year

**RULEMAKING ACTION**  
List each rule number separately, 000-000-0000.

**ADOPT:**  
Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

**AMEND:**  
**800-020-0015**

**REPEAL:**  
**Renumber:** Secure approval of rule numbers with the Administrative Rules Unit prior to filing.  
**Amend and Renumber:** Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ORS 673.605 – 673.740 & 673.990  
Stat. Auth.: ORS

Other Authority

ORS 673.605 – 673.740 & 673.990  
Stats. Implemented: ORS

**RULE SUMMARY**

The amendment(s) to OAR 800-020-0015 will better prepare applicants for the consultant examination as well as increase their chances of successful passage of the examination. The consultant's examination tests an individual's ability to provide advanced services to consumers concerning their personal income taxes. This proposal would require additional study and knowledge in taxation.

In addition, the proposed changes will ensure that Oregon tax professionals are competent in their professional activities as stated in the agency's mission.

Authorized Signer 12/28/04  
Date

Ronald A. Bersin  
Printed name

\*Copies include a photocopy of this certificate with paper and electronic copies of each rule listed in the Rulemaking Action.  
\*\*The *Oregon Bulletin* is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation. Notice forms must be submitted to the Administrative Rules Unit, Oregon State Archives, 800 Summer Street NE, Salem, Oregon 97310 by 5:00 pm on the 15th day of the preceding month unless this deadline falls on a Saturday, Sunday or legal holiday when Notice forms are accepted until 5:00 pm on the preceding workday  
ARC 930-1997