

**TAX CONSULTANT
EXAMINATION APPLICATION**

Initial Exam Retake Exam

Office Use Only

Exam # : _____ Type: _____ X's Taken: _____ Location: _____

OREGON STATE BOARD OF TAX PRACTITIONERS
Phone: 503-378-4034 Fax: 503-378-3575 E-mail: tax.bd@state.or.us Website: www.oregon.gov/OTPB

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PLEASE PRINT OR TYPE

"LEGAL NAME" Last			First	Middle
Mailing Address:				
City:	State:	Zip Code:	County:	
Social Security No:	Date of Birth:	Male	<input type="checkbox"/>	
		Female	<input type="checkbox"/>	
Residence Phone No.:	Business Phone No.:			
Fax:	E-Mail:			

Please provide the Board of Tax Practitioners with your current e-mail address to assure receipt of Board information.

As part of your application, you are required to provide your Social Security Number to the State Board of Tax Practitioners. The authority for this request is ORS 25.785, ORS 305.385, 42 USC 405(c)(C)(I), and 42 USC 666(a)(13). Failure to provide your Social Security Number is grounds to refuse to issue a license to prepare personal income taxes. This record of your Social Security Number will be used solely for the purposes of child support enforcement and tax administration.

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Please indicate the location where you want to take the exam: (Location selection is FINAL)

A list of examination locations & site codes is located on the agency's website at:

http://www.oregon.gov/OTPB/docs/Forms/GEN_INFO.pdf

- A) Proctor Site at: _____
City & Site Code
- B) December 13, 2008, Board Administered Examination – Salem
(Application Deadline: November 12, 2008)

NOTE: Once your application is accepted, the Board will mail you an approval letter, which will explain how to schedule your appointment for examination. Do not schedule your exam prior to receipt of your approval letter, as the proctor site will not have an examination for you to take. Please see section #5 for additional information.

*I need an ADA Accommodation. Indicate type of Disability: _____

*Must attach a completed "ADA Accommodation Request Form" located on the agency's website at:

<http://www.oregon.gov/OTPB/Forms.shtml>

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- a) Have you ever been licensed as a Tax Preparer in OR? YES License #: _____
- b) Have you ever applied for the Tax Consultant Exam in OR? YES Last Date: _____
- c) Have you ever been licensed as a Tax Consultant in OR? YES License #: _____
- d) Have you ever been licensed in **another state**? State: _____ YES Registration #: _____
- e) If not currently licensed as a tax preparer:
- (1) Are you a high school graduate? YES NO Year graduated: _____
- (2) Do you have a GED certificate? YES NO Year received: _____
- f) If you have attended a *college or university*, please indicate the number of years **completed**. _____

NOTE: If using education credit for courses completed towards the required 780 hours of work experience, they will be calculated at the rate of five (5) hours work experience for every one (1) classroom hour. However, courses must be directly related to taxation and you may only substitute up to 260 hours of the required 780 hours of work experience, (i.e. you may receive credit for up to 52 hours of classroom time – 52 X 5 = 260). In addition, education credit applied towards the required 780 hours must be completed within one (1) year of making application to become a tax consultant and shall **NOT** be claimed to fulfill continuing education requirements once licensed. To receive education credit, you must attach a copy of your transcript(s) and/or certificate(s) of course completion. OAR 800-020-0015(9).

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EMPLOYMENT:

Have you been employed in the capacity of a tax preparer/consultant for at least two of the last five years?

- YES NO

Employed in Oregon Another State in the capacity of a:

- Tax preparer under an Oregon licensed tax consultant; Tax preparer under an Oregon licensed CPA, PA or Attorney;
- Income tax auditor with:** Oregon Department of Revenue Internal Revenue Service; **OR**
- Taxpayer service representative with:** Oregon Department of Revenue Internal Revenue Service.

If you checked any of the above, submit a completed "Employer Verification of Work Experience" form with this application.

- Tax preparer/consultant in **another state** – State: _____ Registration # if in California: _____
- Other (Please Specify): _____

If you checked one of the above two (2), submit a completed "Self-Employment Petition" form.

All forms are located on the agency's website at: <http://www.oregon.gov/OTPB/Forms.shtml>

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IMPORTANT INFORMATION - (PLEASE READ):

- a) The following **MUST** be submitted with this application (See OAR 800-020-0015): Employer verification form, Petition form, and/or Continuing Education (up to 260 hours) in lieu of work experience verifying 780 hour requirement; A minimum of 15 continuing education (CE) hours in personal income taxation completed within one (1) year of making application for examination (this evidence **must** be attached to this application – even if you submitted evidence of CE completion with your license renewal); and exam fees (exam & proctoring).
- b) Once you qualify for examination, you will receive an "examination approval" notice by mail, which will provide you with information on how to schedule your examination date/time.
- c) You must present picture identification issued by a governmental agency to be admitted to the exam.
- d) Programmable calculators, cell phones and pagers **will not be allowed** at the examination.
- e) Any person who fails the examination shall be eligible for a succeeding exam upon making application and re-payment of the examination fees (exam & proctoring).
- f) During peak examination season (Nov – Feb) it **may** take up to **30 days** to process exam results. Exam results will **ONLY** be reported in writing. *No examination results will be given out over the phone or in person.*
- g) When you have passed the examination, and are notified by the Board that you are eligible for licensing, you have **60 days** from your examination date to apply for your Tax Consultant License.

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SIGNATURE:

Under penalties of perjury, I declare that I have reviewed this Examination Application, including accompanying attachments and to the best of my knowledge and belief, it is true, correct and complete.

I acknowledge that, if I fail the examination, no review of my examination questions will be granted.

Signature

Date

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FEES:

Tax Consultant Exam Fee: (\$85) \$ _____

Proctor Site Fee (if applicable) – A listing is located on the agency's website at: \$ _____

http://www.oregon.gov/OTPB/docs/Forms/GEN_INFO.pdf

TOTAL FEES: \$ _____

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MAIL PAYMENT TO: STATE BOARD OF TAX PRACTITIONERS
UNIT 07
PO BOX 4395
PORTLAND, OR 97208

OR

FAX PAYMENT TO: (503) 378-3575 (if paying by credit/debit card)

Credit/Debit Card Visa ___ MC ___ DC ___ Number _____ Expires _____

According to OAR 800-020-0026 - Exam fees are **nonrefundable** unless the applicant does not qualify to take the examination **OR** there is a verifiable circumstance(s) beyond the control of the applicant (at the discretion of the Board). However, the applicant **must** notify the Board office, **in writing**, prior to the scheduled examination date. No refunds will be honored if requested after the 60-day limitation. **NOTE:** A \$10 processing fee will be deducted from all exam refunds.