

## 800-020-0025

### Fees

- (1) The fee for application for examination for a tax preparer's license is \$40.
- (2) The fee for application for examination for a tax consultant's license is \$70.
- (3) The fee for issuance or renewal of a tax preparer's active license is \$65.
- (4) The fee for an initial Preparer license issued within 6 months of the renewal date will be one-half the annual fee.
- (5) Except as provided in subsection (a) of this section, the fee for issuance of a tax consultant's active license is \$75.
  - (a) If an applicant holds an active tax preparer's license which was renewed less than six months previously, the fee for issuance of a tax consultant's active license is offset by a credit equal to 50% of the preparer license fee.
- (6) The fee for renewal of a tax consultant's active license is \$75.
- (7) The fee for issuance or renewal of a tax preparer's inactive license is \$35.
- (8) The fee for issuance or renewal of a tax consultant's inactive license is \$50.
- (9) The fee for reactivation of a tax preparer's inactive license is \$65.
- (10) The fee for reactivation of a tax consultant's inactive license is \$75.
- (11) The late fee for restoration of a tax preparer's or tax consultant's lapsed license is \$25, plus payment of all unpaid renewal fees.
- (12) The fee for a replacement or duplicate license is \$10.
- (13) The fee for a replacement tax consultant's certificate is \$15.
- (14) The fee for issuance or renewal of a tax preparation business registration is \$95.
- (15) As provided by subsection (a) and (b) of this section, the fee for issuance or renewal of a combination tax consultant's or tax preparer's license and tax preparation business registration is \$120:
  - (a) For Consultants – If postmarked on or before June 15<sup>th</sup>.
  - (b) For Preparers – If postmarked on or before October 15<sup>th</sup>.
- (16) The fee for issuance or renewal of a branch office registration is [~~\$5~~] **\$10**.

Stat. Auth.: ORS 673.730

Stats. Implemented: ORS 673.685

Hist.: TSE 4(Temp), f. & ef. 11-20-75 through 3-19-76; TSE 8, f. & ef. 5-19-76; TSE 14, f. 10-25-77, ef. 11-1-77; TSE 1-1979, f. 6-14-79, ef. 6-15-79; TSE 3-1979, f. 11-28-79, ef. 11-30-79; TSE 1-1985, f. & ef. 1-15-85; TSE 2-1986, f. & ef. 7-14-86; TSE 1-1987(Temp), f. 6-30-87, ef. 7-1-87; TSE 5-1987, f. & ef. 10-2-87; TSE 7-1987(Temp), f. & ef. 11-17-87; TSE 1-1988, f. & cert. ef. 2-19-88; TSE 4-1990, f. & cert. ef. 5-3-90; TSE 3-1991(Temp), f. 8-14-91, cert. ef. 9-29-91; TSE 5-1991, f. & cert. ef. 10-28-91; TSE 12-1991(Temp), f. & cert. ef. 11-25-91; TSE 3-1992, f. 5-15-92, cert. ef. 6-1-92; TSE 3-1997, f. & cert. ef. 9-4-97; BTSE 1-2001, f. & cert. ef. 4-19-01; BTSE 1-2002(Temp), f. & cert. ef. 8-6-02 thru 1-1-03; Administration correction 4-16-03; BTP 1-2003, f. & cert. ef. 9-23-03; BTP 3-2005, f. 8-31-05, cert. ef. 9-1-05