



# Frequently Asked Questions & Answers

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## ***Looking the Board up on the Internet:***

When looking up the Oregon Board of Tax Practitioners in an internet search, the page that comes up shows the boards old information on the right-hand side. Please note that the board is working to update this information but this information is not associated with the Board itself this information is provided by Google. All of the Boards information is up to date on the Boards main website so please always go to the Boards main page for any information that you need.

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## ***Do I need to be licensed to do Oregon returns in another state? What if it's only 1 or 2 returns?***

Anyone residing within the State of Oregon or outside of the State must be licensed to prepare any Oregon personal returns.

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## ***Do I need to be licensed to do Oregon returns if I am an Enrolled Agent?***

Enrolled Agents are not exempt from Oregon licensure, but as an EA you are able to take the Oregon only exam to become qualified as a Licensed Tax Consultant (LTC). This is a 50-question, 1.5-hour exam. Please see the general information booklet on our website for more information.

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## ***Do I need to be supervised to do Oregon returns if I live in another state? What if I am already a preparer in my state?***

To complete an Oregon, return without supervision you must be an LTC. To find out if you qualify to become an LTC please reference the General Information Booklet. If you are a Preparer, you must be supervised by an LTC.

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## ***If someone (unlicensed in Oregon) prepares the federal part of the return, can I preparer the State portion of the Oregon?***

The Federal and Oregon pieces of the return must be filed together and must be completed by the same Oregon Licensed practitioner.

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## ***I got my LTC license after my last LTP renewal, do I need to complete continuing education for my next renewal?***

For the first-year renewal exception: This only counts for your **very first** renewal. If you are a Preparer who has upgraded their license to a Consultant, you will need to complete 30 hours of CE on your first LTC renewal. The time frame for earning that Continuing Education is from the last certificates used in September when the Preparers license was renewed.

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### **Licensee Lookup Tool:**

If you are using our licensee look-up tool, I use the terminology less is more. When searching the best way is to use either your license number or your name. Don't enter the License Type, License Status, Expiration Information or City.

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### **Please note the following Status types:**

- Active - This is when all requirements are met, and your license is valid.
  - Pending - This is the status all licenses turn to when they are in the renewal period until all requirements have been met. Your license is still Active during this period.
  - Inactive - This is a status you can choose when you have not been able to meet all necessary requirements, or you are not using your license. You can remain Inactive for 3 years but need to renew on the 3rd renewal cycle.
  - Lapsed - This is when you have not renewed your license in the prior year/years. You can remain Lapsed for 3 years but need to renew on the 3rd renewal cycle.
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### **Approved Continuing Education Courses:**

If you are looking for Continuing Education courses, the Board accepts any providers who offer tax related CE from the following approving bodies:

IRS - <https://www.ceprovider.us/public/default/listing>

CTECH - <https://www.ctec.org/ApprovedEducationProviders?nav=tax-professionals>

NASBA - <https://www.nasbaregistry.org/sponsor-list&azletter=P&searchgroup=2099EC2E> exhibitors

You can log onto these websites for a full list of their CE providers.

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### **Approved Continuing Education Types:**

Please note that any Continuing Education that is Tax or Accounting related will count toward your renewal. However, any classes dealing with computer programs, even if it's a program you use to complete taxes, do not count. The Board does not accept CE pertaining to managerial topics.

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### **College Credits:**

We accept college credits if the credits are awarded in the same year and in taxation or accounting. Please contact the licensing specialist at [Gretchen.a.boyer@tax.oregon.gov](mailto:Gretchen.a.boyer@tax.oregon.gov) to review your coursework if you need assistance with understanding how much credit can be applied to your renewal.

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### **Continuing Education can be earned within the following dates for Renewal:**

Consultants - From May of the prior year to May of the current year. Preparers - From September of the prior year to September of the current year.

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