



OREGON SOCIETY OF TAX CONSULTANTS, INC.

Membership Application

Initial Application: Regular (full dues)
Participating (full dues)
Contributing (1/2 dues)

Please complete all applicable lines below (PLEASE PRINT CLEARLY)

- 1) Name Home Phone
2) Business Name Business Phone
3) Cell Phone Fax Phone
4) Are you an employee? If so, where employed?
5) *E-mail Address Unit Joining
6) Mailing Address City Zip
7) Business Address City Zip
8) Federal PTIN # Oregon License #

- 9) Annual Dues \$60.00 (July 1 to June 30) Amount
10) Initiation Fee \$10.00 for new members
\$50.00 late fee for previous members after July 31st of each year
Total Remittance

- 11) Have you ever been a member of OSTC before? How many years ago?
12) How many years have you prepared tax returns? Circle all that apply: LTC LTP CPA EA Atty
13) Would you be willing to serve on a committee in OSTC? If so, committee preference
14) You'll receive e-mails regarding our organization & tax information unless you initial here
15) Are you a member of another professional organization? If so, which one?
16) Have you ever been officially disciplined by a regulatory agency? If so, when?
17) Have you ever been expelled, suspended or disciplined by a professional organization?
If so, give circumstances.
18) Have you ever been convicted of a felony? Explain?

I hereby certify that the above statements are true and correct to the best of my knowledge. I will abide by the By-laws and Code of Ethics adopted by the Oregon Society of Tax Consultants, which are available at www.OSTCinc.org. In the event my membership is terminated for any reason, I agree to return my certificate of membership and my name badge.

Signature Date

Amount Enclosed (check payable to OSTC) \$ Check # Date
Visa MC Card Number Expiration Date Sec Code
Signature (by signing here you agree to the OSTC Charges Above)

Mail to: Jeanie Bewley, OSTC State Secretary or Fax: 541-741-0479
4061 Main St, Suite A, Springfield, Or 97477 questions: 541-741-0438

Revised 1/4/18 Sent to Treasurer Initial & Date Sent to Local Unit Listed above

CODE OF ETHICS

The following Code of Ethics has been adopted by the Oregon Society of Tax Consultants, Inc. as being the rules of professional conduct to be adhered to by the Tax Consultants and Tax Preparers practicing under the Tax Practitioners Law, Oregon Revised Statutes 673.605 to .740. Failure to comply with these rules will constitute grounds for disciplinary action and/or expulsion from membership.

1. A member shall not disclose any confidential information obtained in the course of professional engagement, except with the consent of the client. This rule shall not be construed to:
 - a) affect in any way the member's compliance with a validly issued subpoena or summons enforceable by order of a court; or
 - b) preclude a member from responding to an inquiry made by the Oregon State Board of Tax Practitioners, Internal Revenue Service, Department of Revenue, or any other duly authorized persons.
2. A member shall not knowingly misrepresent facts while engaged in preparing or advising in the preparation of income tax returns. They may resolve doubt in favor of their client as long as there is reasonable support for their position.
3. A member who finds that their client has not complied with the law or has made an omission or error on a return or other paper, shall promptly advise the client of such noncompliance or error omission.
4. No member shall arrange for a client's refund check to be mailed to them, at any time, for any purpose.
5. No member shall, in connection with the procurement of clients, directly or indirectly, allow any brokerage commission or other participation to the laity from the fees or profits of their professional services of income tax preparation. Fees in connection with preparation of tax returns must be stated separately from, and in addition to, any other professional services provided.
6. A member who is enjoined from practice, or who has been convicted of a misdemeanor or felony, will be automatically suspended from the Oregon Society of Tax Consultants, Inc.
7. A member shall not knowingly proselyte, directly or indirectly, an employee or another Tax Consultant.
8. A member shall conduct their business as to avoid controversies with their fellow members. In the event of a controversy between members, such controversy should be arbitrated with a neutral local representative appointed by the Board of Directors, rather than litigated. A member charged with unethical practice shall place all pertinent facts before such neutral representatives for investigation and judgment.
9. No licensed Tax Consultant shall allow any person to practice in their name who is not licensed, either as a Tax Consultant or a licensed Tax Preparer.
10. A member shall not voluntarily disparage another's work. If their opinion is sought, it should be rendered with professional integrity and courtesy.
11. A member shall notify the Oregon Society of Tax Consultants, Inc. of any firm or individual which operates in such a manner as to bring discredit to the integrity of the profession.
12. No member shall render, or offer to render, professional services under an arrangement whereby no fee will be charged unless a specific finding or result is attained, or where the fee is otherwise contingent upon the findings or results of such services.
13. A member shall not charge a fee for any return on which they have not placed their firm name and a permanent address, at least once, on each set of copies, plus all other data required of them by the Internal Revenue Service, Oregon Department of Revenue, or Oregon State Board of Tax Practitioners. At least one complete set of copies shall always be supplied to the client.
14. A Tax Consultant shall provide a year round telephone number and address where taxpayers may contact them in the event of a problem.
15. A member shall not knowingly undertake to make reports that are outside of the field of their experience and competence, unless they obtain the assistance of someone who is competent in the area of concern.