

## 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 denigrate or proselyte, directly or indirectly, another member or Tax Practitioner.
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.