

**STATE BOARD OF TAX PRACTITIONERS**  
**PREPARER EXAMINATION**

**LIST OF ACCEPTABLE SOURCE DOCUMENTS/PUBLICATIONS ALLOWED**  
**DURING THE TAX PREPARER OPEN-BOOK EXAMINATION**

To obtain these documents contact:

Internal Revenue Service: <http://www.irs.gov/formspubs/index.html>

OR Dept. of Revenue: <http://egov.oregon.gov/DOR/forms.shtml>

**FEDERAL:**

- Pub. 17
- Pub. 225 - Farmer's Tax Guide
- Pub. 334 - Tax Guide for Small Business
- Pub. 521 – Moving Expenses
- Pub. 527 – Residential Rental Property
- Pub. 946 – How to Depreciate Property
- Pub. 970 – Tax Benefits for Education
- Federal Form 1040 Instructions (not forms booklets)
- Form 6252 Instructions – Installment Sales

**OREGON:**

- Pub. 17-1/2 (Oregon)
- Oregon Forms 40S & 40 With Instructions
- Oregon Forms 40N & 40P With Instructions
- Oregon Administrative Rules, Chapter 800: **800-010-0015 through 800-030-0050**
- Oregon Revised Statutes, Chapter 673: **673.605 through 673.990**