GENERAL INFORMATION BOOKLET ON EXAMS
FOR TAX CONSULTANT & TAX PREPARER APPLICANTS

SEPTEMBER 2017

THIS BOOKLET IS UPDATED YEARLY ON SEPTEMBER 1st

BOARD OF TAX PRACTITIONERS
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Revised 9/17
*Photo:  September 21, 2017 Total Solar Eclipse
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For forms, applications, examination study references and licensing information visit: www.oregon.gov/OBTP

If you have questions on the material in this booklet, you are welcome to contact:
Jane Billings, Exam & Education Coordinator
Phone: (503) 373-1691, Fax: (503) 585-5797
E-mail: jane.billings@oregon.gov
General Information

The Oregon Board of Tax Practitioners

The Oregon Board of Tax Practitioners was founded by the Legislature in 1973 to protect the public by licensing tax preparers and tax consultants, conducting examinations of candidates before licensure, and ensuring that practitioners receive annual continuing education. Through these activities and compliance enforcement, the Board achieves its mission: protecting Oregon consumers by ensuring Oregon tax practitioners are competent and ethical in their professional activities.

There are about 4,000 tax preparers and tax consultants licensed by the Oregon Board of Tax Practitioners. The agency is funded entirely by exam fees, license fees, and civil penalties. The Oregon Legislature approves the Board’s budget every two years.

Types of Licenses

**Tax Preparer:** Enables licensees to lawfully prepare personal income tax returns in Oregon for a fee or valuable consideration. A tax preparer must work under the supervision of a licensed tax consultant, a certified public accountant, a public accountant, or an attorney-at-law. Applicants must take the Oregon exam, pass with a score of 75%, and obtain a PTIN number through the IRS before they can apply for licensure at any time during the year. All tax preparer licenses expire every year on September 30th.

**Tax Consultant:** Enables licensees to lawfully prepare personal income tax returns in Oregon for a fee or valuable consideration as a self-employed or independent tax practitioner. Applicants must have 1100 hours of work experience in the tax field, take the Oregon exam, pass with a score of 75%, and obtain a PTIN number through the IRS before they can apply for licensure at any time during the year. All tax-consultant licenses expire every year on May 31st.

**Exempt Individuals:** Certain individuals are exempt from licensure by the Oregon Board of Tax Practitioners. These include attorneys-at-law, fiduciaries, certified public accountants and public accountants who hold a permit from the Oregon Board of Accountancy, and employees of these four entities.

**Enrolled Agent:** This is a nation-wide certification administered and regulated by the Internal Revenue Service. This certification gives the holder the right to represent taxpayers before the IRS. **Enrolled agents must obtain an Oregon tax preparer or tax consultant license if they wish to prepare personal income taxes in Oregon. Applicants must submit a copy of a current Treasury card, take the Oregon exam and pass with a score of 75%.** A person becomes an enrolled agent by either passing a three-part comprehensive IRS test covering individual and business tax returns, or through experience as a former IRS employee. Enrolled agents must adhere to ethical standards and complete 72 hours of continuing education every three years. Contact the IRS for additional information: [https://www.irs.gov/tax-professionals/enrolled-agents/enrolled-agent-information](https://www.irs.gov/tax-professionals/enrolled-agents/enrolled-agent-information)
Examinations

How to Become Licensed in Oregon

To sit for the exam, you will be required to show government-issued photo ID and the approval letter from the Board allowing you to take the exam.

To be licensed as either a tax preparer or tax consultant in Oregon, you must:

- Be 18 years of age or older
- Possess a high school diploma or have passed an equivalency examination (GED)
- Possess a Preparer Tax Identification Number (PTIN) issued by the IRS
- Pass a state-administered exam with a score of 75% or higher

In addition, to be licensed as a tax preparer you must:

- Have successfully completed an 80-hour basic personal income tax class approved by the Board

In addition to the initial four criteria, to be licensed as a tax consultant you must:

- Have 1,100 hours of verified work experience
- Complete 15 hours of continuing education

If you are an enrolled agent, you can be licensed as a tax consultant if you meet the initial four criteria and:

- **Have 360 hours of verified work experience**: (Effective 2-1-17 we will no longer require EAs to have hours of experience in order to sit for the state-only exam. If an EA passes the state-only exam, and meets all the other requirements for licensure, i.e. is at least 18 and has a PTIN, then they may apply to become a LTC)
- Submit a copy of the front and back of a current treasury card

Please note: You may wish to contact the Board before applying for licensure if you answer “yes” to any of the following questions:

1. Has a license in any other occupation or professional capacity issued in your name by any governmental entity ever been refused, suspended, revoked, or restricted, OR have you ever voluntarily relinquished a professional license?

2. Are you aware of any current, proposed, pending or threatened professional complaints or civil or criminal action against you? Have you been convicted of, OR are you now under indictment for any criminal offense(s) of which an essential element is dishonesty, fraud or deception, per ORS 673.700(4)(b)?

3. Have you ever been required to appear before or been sanctioned by any professional body or federal or state agency for alleged misconduct?

If your answer is yes to any of these questions, you will be required to supply an explanation and provide date(s), location(s), and nature of the infractions(s).
The 80-Hour Basic Tax Course

- Tax preparer applicants must complete an 80-hour basic tax course or its equivalent with a passing grade before being licensed (although you may apply to take the examination before your 80-hour basic tax course is completed). If you do not successfully pass the preparer exam within two years from the completion date of your basic tax course, you must re-take the basic tax course [OAR 800-020-0020(9)]. Board-approved basic courses are listed in this booklet and on the Board website at: www.oregon.gov/OBTP.

- Applicants who have successfully completed the 80-hour basic tax course with a passing grade will receive a “Session Attendance Certification Form” signed by the course instructor. You must submit this form to the Board office when you apply for your license - do not submit it with your examination application.

- Applicants may submit college coursework in tax preparation in lieu of the 80-hour basic tax course. However, the coursework must be deemed “comparable” to the 80-hour basic tax coursework by the Board. The acceptance of alternative tax-related courses is at the discretion of the Board. You must submit copies of official college transcripts. [OAR 800-020-0015(3)].

- Applicants may request Board approval to substitute work experience for up to 53 hours of the required 80 hours in basic tax instruction, as long as:
  - You prepared taxes in another state, or in an exempt status in Oregon (such as being employed by a CPA or tax attorney in Oregon, or as an auditor or taxpayer service representative for the IRS or the Oregon Department of Revenue).
  - The most recent work experience must have been gained not more than 24 months prior to applying to take the exam.
  - You have at least three years of experience preparing taxes in the five years prior to applying to take the exam.
  - You submit verification of hours worked or evidence of self-employment.

  Please note: If the Board grants your request to substitute work experience for up to 53 hours of basic tax instruction, you must complete at least 27 hours of classroom instruction in tax coursework.

Work Experience

Tax preparers who wish to become licensed tax consultants should ensure that employers document their hours of work experience on the “Verification of Work Experience” form required by the Board. Tax preparers need 1,100 hours of experience in order to sit for the tax consultant examination. The Verification of Work Experience Form must be signed by your employer(s).

- Only work hours directly related to tax preparation may be counted toward the work-experience requirement.
- You must have work experience in at least two of the last five years.
- Only work experience gained within the last five years may be counted toward the work experience requirement.
- The Board will accept employment as an income tax auditor or taxpayer service representative at the IRS or the Oregon Department of Revenue as equivalent work experience.
• Applicants may substitute volunteer experience with tax preparation programs such as VITA or AARP-TCE for up to 220 hours of the required 1,100 hours.
  o Each five hours spent preparing, advising, or assisting in the preparation of tax returns as a volunteer will count as one hour of required experience.
  o Hours must be verified by your volunteer supervisor in writing.
• Applicants may substitute education credits for coursework in taxation for up to 375 hours of the required 1,100 hours.
  o Each one classroom hour will count for five hours of required experience.
  o College coursework will be converted to classroom hours at the rate of 10 classroom hours for each quarter credit, or 15 hours for each semester credit. (For example, a 4-credit course from a college on the quarter system would count for 40 classroom hours, or 200 hours of required experience.)
  o The coursework must be taken within a year of applying for licensure. The course may not be used to meet Board continuing education requirements.
  o Copies of transcripts must be supplied to the Board when education credit are requested. Course summaries may be requested by the Board to document the content of the coursework.
• **Out-of-state applicants** may document work experience gained while self-employed. To do this, submit a “Self-Employment Petition” Form along with supporting documentation such as a Schedule C, business registration, or Form 1099. The form shall fully document pertinent experience and education that meets or exceeds the requirement for 1,100 hours of work experience within at least two of the last five years.

**Examinations – General Information**
The tax preparer and tax consultant exams cover personal income tax law, theory and practice. The consultant exam may include questions on corporation or partnership income tax as it relates to personal income-tax returns. The exam contains true-and-false questions, multiple-choice questions, and scenario-based mini-problems. In both exams, approximately 75% of the questions are on federal law and 25% are on Oregon law.

**The Tax Preparer Examination**
This exam consists of 163 questions, and you have 4 hours to complete it. Passing the tax preparer examination requires careful and comprehensive preparation. Although you are not required to complete a tax preparation course before taking the exam, almost all of the examinees do complete their basic tax course before sitting for the exam.

The exam is divided into four parts. Parts I, II, and III include 144 questions covering Oregon tax laws; code of professional conduct; and federal income tax law, theory and practice. Part IV contains 19 scenario-based mini-problems related to state and federal forms and schedules. All schedules, worksheets, and forms needed for solving the mini-problems will be provided.

*Please note: On September 1, 2015, the Preparer Exam was reduced from 200 questions to 163 questions, and the time allowed to complete the exam was shortened from 5 hours to 4 hours.*

You must pass the examination with a score of 75% or higher.
The Tax Consultant Examination
This exam consists of 200 questions, and you have 5 hours to complete it. Applicants will be tested on:

- Oregon personal income tax law, theory, and practice
- Federal personal income tax law, theory, and practice
- Oregon tax practitioner laws and requirements
- The code of professional conduct (Oregon Administrative Rules, Chapter 800, Division 10)
- Rules for tax preparation businesses (Oregon Administrative Rules, Chapter 800, Division 25)

Questions are more complicated than those in the preparer examination. The tax consultant examination is based on experience and knowledge gained while preparing taxes, completing continuing education courses, and performing individual study and research. You must pass the examination with a score of 75% or higher.

The Enrolled Agent Tax Consultant State-Only Examination
This exam consists of 50 questions, and you have 1½ hours to complete it. Only Enrolled Agents with valid Treasury Cards are eligible to take this exam. This exam covers only Oregon law, including:

- Oregon income tax laws, on any topic listed on the examination category
- The code of professional conduct (Oregon Administrative Rules, Chapter 800, Division 10)
- Rules for tax preparation businesses (Oregon Administrative Rules Chapter 800, Division 25)

You must submit a copy of your valid enrolled agent card, front and back. You must pass the examination with a score of 75% or higher.

### Fees as of September 1, 2016

<table>
<thead>
<tr>
<th>Type of Fee</th>
<th>Preparers</th>
<th>Consultants</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam Fee</td>
<td>$50</td>
<td>$85</td>
<td>Plus proctor fees, which vary by site</td>
</tr>
<tr>
<td>Initial license</td>
<td>$60</td>
<td>$65 – If you are currently an active LTP $95 – All others</td>
<td></td>
</tr>
<tr>
<td>Combination license: Initial license + New business registration</td>
<td>$110 *</td>
<td>$125 - If you are currently an active LTP $155 – All Others</td>
<td>* There are restrictions on business registrations for LTPs. Call for details before registering a new business.</td>
</tr>
<tr>
<td>Annual License Renewal Fees</td>
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<td></td>
</tr>
<tr>
<td>Active status</td>
<td>$80</td>
<td>$95</td>
<td></td>
</tr>
<tr>
<td>Inactive status</td>
<td>$35</td>
<td>$50</td>
<td></td>
</tr>
<tr>
<td>Reactivation of inactive license</td>
<td>$80</td>
<td>$95</td>
<td>Change license status from inactive to active</td>
</tr>
</tbody>
</table>
Reactivation of lapsed license

<table>
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<tr>
<th>Total fees vary based on the number of years the license was inactive</th>
<th>$35 reactivation fee + License fee(s)</th>
<th>$35 reactivation fee + License fee(s)</th>
<th>Change license status from lapsed to active</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax business registration fee</td>
<td>$35</td>
<td>$35</td>
<td>$110</td>
</tr>
<tr>
<td>Branch office registration</td>
<td>$35</td>
<td>$35</td>
<td>$20</td>
</tr>
<tr>
<td>Combination license: license renewal + business registration</td>
<td>$155</td>
<td>$155</td>
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</table>

**Refunds**

All fees are non-refundable, except when the applicant or licensee is not qualified, or when there are verifiable circumstances beyond the reasonable control of the individual. Candidates who do not take the exam ("no-shows"), or who take the exam but do not pass, are not eligible for refunds. In the case of an eligible refund, a processing fee will be retained by the Board per OAR 800-020-0026. As of the date of this publication, the processing fee is $10.00. To request a refund, submit a written request that includes your name, mailing address, phone number, include statement that you are aware of the $10 processing fee and valid reason for your request.

**Exam Content and Procedure**

Updated preparer examinations are released each year on September 1, and updated consultant examinations are released each year on August 1.

**Preparer Examination**

<table>
<thead>
<tr>
<th>Date Exam Application Received</th>
<th>Exam Will Cover</th>
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<tbody>
<tr>
<td>September 1, 2017 – August 31, 2018</td>
<td>2016 tax law</td>
</tr>
<tr>
<td>After September 1, 2018</td>
<td>2017 tax law</td>
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**Consultant Exam**

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<tr>
<td>August 1, 2017 – July 31, 2018</td>
<td>2016 tax law</td>
</tr>
<tr>
<td>After August 1, 2018</td>
<td>2017 tax law</td>
</tr>
</tbody>
</table>

**Applying for Your Examination**

Submit the exam application and applicable fee(s) to the Board office at least 30 days before the date on which you anticipate taking the examination. Applications are processed as quickly as possible, but may take several weeks during the months of October through January due to the high volume.

The Exam Applications are available on the Board website at: [http://www.oregon.gov/OBTP/Pages/forms_applications.aspx](http://www.oregon.gov/OBTP/Pages/forms_applications.aspx).
Original signatures are required. Electronic signatures or stamps will not be accepted. Applications are accepted only by mail or fax. **Emailed applications will no longer be accepted.**

Once your application has been approved, you will receive a letter confirming your eligibility to take the exam. From the date of your approval letter you have 60 days to schedule and complete the examination. You will also receive complete instructions along with a list of acceptable and unacceptable items allowed into the exam site. It is important that you read this information prior to taking the exam. Consumption of food or beverages may not be allowed, so check your exam proctor site’s policy regarding food and drinks.

To better serve exam applicants, the Board has contracted with proctor sites throughout the state. Exams are held at the Board office when space is available. The Proctor sites are available regularly, excluding holidays. Note: Proctor sites charge an additional fee for administering the exam. Costs and other vital information is located at the end of this booklet. If you choose to take your exam at a proctor site, include the proctor fees with your exam application. **Please note: Your proctor site selection will be final once your application is received at the Board office.**

To schedule an exam at a proctor site, contact the proctor site after you have received your examination-approval notice from the Board. The proctor site will not be able to schedule your exam until after you receive notification from the Board that you have been approved to take the exam and your exam packet received at the site.

Exams are offered at the Board office throughout the year, when space is available, and the Board does not charge a separate proctor fee for administering the test. If you would like to take the exam at the Board office, please contact the Board for available test dates before submitting your application. Space is limited.

The Board sponsors one large exam on a Saturday the beginning of December. This exam is held in Salem. Space is limited to approximately 150 applicants. Exam fees are required but no proctor fee is charged. There is a 30 day deadline prior to the exam sitting to apply for this exam.

**If a problem arises regarding your ability to sit for a scheduled examination, contact the Board immediately.**

**Please note:** You may apply for only one examination at a time. You may re-apply for any subsequent exam once you have received the score from the earlier exam.

**Getting Your Exam Results**

Proctor sites are required to return completed examinations to the Board office within five days, whereupon exams are graded as soon as possible.

- Test results will be provided to you via email or the US Postal Service.
- Your contact information must remain current with the Board to receive your test results.
- From October through February, your test results may take up to 30 days due to the high exam volume. Exam results are not available by telephone.
- Please contact the Board if you have not received your results within 30 days of taking the exam.

**Passing scores:**

- **Preparer** examinees must correctly answer 75 percent of the 163 questions and mini-problems.
- **Consultant** examinees must correctly answer 75 percent of the 200 questions.
- **Enrolled agent** examinees must correctly answer 75 percent of the 50 questions.
Examinees who receive passing scores have **60 days** in which to apply for a license. If they do not do so, they must re-take and pass the exam.

Examinees who do not receive passing scores may immediately apply to sit for the exam again.

**Please note:** No review of the examination questions by any applicant will be granted [OAR 800-020-0020(7)].

If you do not pass the preparer or consultant examination after four attempts, the Board strongly recommends that you enroll in an 80-hour basic tax course or an examination-preparation course for consultants. Examinees must re-take the basic course if they do not pass the preparer examination within two years of completing the basic course. [OAR 800-020-0020(9)].

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**Annual Board-Administered Examination**

In addition to the exams available at the approved proctor sites and/or administered at the Board office in Salem throughout the year, the Board will offer an examination on **Saturday, December 10, 2016** for up to 150 applicants. There is no additional proctoring fee for this exam since it is administered by the Board.

**Saturday, December 9, 2017**  
**Winema Events Center @ Chemeketa Community College**

**Testing site located upstairs in the MAPS Credit Union Bldg.**  
4001 Winema Place NE, Building 48  
Salem, Oregon

The application deadline for this Board-administered examination is November 9, 2017. Accommodations available for 150 individuals only.
What to Bring to the Board Administered – Proctor Site Exams

• **Government-issued identification with your name and photograph (such as a driver license, identification card, or passport) is mandatory. No exceptions will be made. You will not be admitted to the exam without valid ID.**

• For the annual board administered exam **only** it is not necessary to bring your examination-approval notice. If you do bring it you will be required to relinquish it to staff prior to entering the testing area. For exams held at proctor sites and/or the Board office the approval letter is mandatory.

• Two or three #2 pencils and a pocket pencil sharpener (or mechanical pencils). You **must** use #2 pencils or mechanical pencils on the answer sheets. Highlighters are allowed but can only be used to highlight the exam booklet. Absolutely no writing in source documents is allowed during the exam.

• Simple-function calculators: battery or solar powered noiseless, non-printing, non-programmable calculators. Calculators must be approved by Board staff before entering the testing area.

• If you are taking the preparer examination, you may bring acceptable source documents. Only official publications or printouts from the IRS or the Oregon Department of Revenue websites are allowed. Non-removable tabs are allowed, separate divider pages are not allowed. Source documents must be in a clear container.

• The only document examinees may bring into the Consultant examination is IRS Publication 850 *English (Foreign Language) Glossary of Words and Phrases*. Only an official copy or a printout out from the IRS website will be allowed. Absolutely no writing or tabbing is permitted on this publication.

• If you have a medical or other condition requiring special accommodations, please make arrangements with Board staff when you schedule your examination. Diabetic supplies may be brought to the exam; however, such supplies must be declared and examined by Board/Proctor staff at sign-in.

• At the board sponsored exam you may bring non-alcoholic beverages. Protein drinks, soda, coffee, tea and water are acceptable. If you require food, you may bring items with you however you will be required to eat on breaks outside of the testing room. No extra time will be allowed to eat. If you bring food to a board sponsored exam it is not allowed in the exam room. **Proctor sites have specific rules about food and drink. You will be required to abide by their rules.**
Items Not Allowed in the Exam Room

- Cellular phones or other communication devices, or electronic or computerized devices
- Purses, backpacks, and non-transparent bags and containers
- Programmable calculators
- Source materials for consultant/CSO examinees, except IRS Publication 850.

Continuing Education

Tax preparers and tax consultants are required to complete 30 hours of continuing education related to tax law and tax preparation per year, at least two hours of which must be related to ethics or professional conduct. Continuing education must be completed during the 13 months prior to each license year. The same class may not be counted toward two different renewals.

<table>
<thead>
<tr>
<th>License Type</th>
<th>License Renewal Date</th>
<th>CE Completion Period</th>
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<tbody>
<tr>
<td>Consultant</td>
<td>May 31, 2018</td>
<td>May 1, 2017 – May 31, 2018</td>
</tr>
<tr>
<td>Preparer</td>
<td>September 30, 2018</td>
<td>September 1, 2017 – September 30, 2018</td>
</tr>
</tbody>
</table>

The Board audits licensees on a random basis to verify compliance with continuing-education requirements (OAR 800-015-0015). Continuing education is waived for the first renewal of a tax preparer or tax consultant license. Continuing-education credit will be accepted only if sponsors and courses comply with OAR 800-015-0010, OAR 800-015-0020 and OAR 800-015-0030.

Acceptable continuing education is that which contributes directly to the expertise of the individual in the preparation of income tax returns, and is presented by a sponsor who meets the requirements of all Oregon Administrative Rules.

Correspondence and self-study courses must be Board approved if not already approved by the California Tax Education Council (CTEC), Internal Revenue Service (IRS), or National Association of State Boards of Accountancy (NASBA).

For additional information on acceptable continuing education and sponsors you can access information from the Boards website at the following link:

http://www.oregon.gov/OBTP/Pages/licensing_info.aspx
### BASIC COURSE SPONSORS: September 1, 2016 through August 31, 2017

List is subject to change  
(sponsors grayed out are awaiting final approval)

<table>
<thead>
<tr>
<th>Sponsor &amp; Address</th>
<th>Phone</th>
<th>Fax</th>
<th>E-mail</th>
<th>Website</th>
<th>Add. Info.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timothy Bell</td>
<td>(877) 724-6150</td>
<td>(866) 333-9840</td>
<td><a href="mailto:contact@atyourpaceonline.com">contact@atyourpaceonline.com</a></td>
<td><a href="http://www.taxce.com">www.taxce.com</a></td>
<td>On-line only</td>
</tr>
<tr>
<td>At Your Pace Online, LLC **</td>
<td>531 NE “F” St. Grants Pass, OR 97526</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scott Wallace</td>
<td>(541) 278-5736</td>
<td>(541) 278-5177</td>
<td><a href="mailto:swallace@bluecc.edu">swallace@bluecc.edu</a></td>
<td><a href="http://www.bluecc.edu">www.bluecc.edu</a></td>
<td>Offering on-line and live course</td>
</tr>
<tr>
<td>Blue Mt. Community College *</td>
<td>2411 NW Carden PO Box 100 Pendleton, OR 97801</td>
<td></td>
<td>Chris Culver, Instructor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nancy Jumper, Program Manager Central Oregon Comm. College*</td>
<td>(541) 383-7270</td>
<td>(541) 383-7503</td>
<td><a href="mailto:csinfo@coc.edu">csinfo@coc.edu</a></td>
<td><a href="http://www.cocc.edu/continuing.ed">http://www.cocc.edu/continuing.ed</a></td>
<td>Offering live course</td>
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<tr>
<td></td>
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<td></td>
<td><a href="mailto:njumper@coc.edu">njumper@coc.edu</a></td>
<td></td>
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</tr>
<tr>
<td>R. Taylor</td>
<td>(503) 399-5048</td>
<td>503 365-4785</td>
<td><a href="mailto:socialscience@chemeketa.edu">socialscience@chemeketa.edu</a></td>
<td><a href="http://www.chemeketa.edu">www.chemeketa.edu</a></td>
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<tr>
<td>Chemeketa Community College *</td>
<td>4000 Lancaster Drive NE Salem OR 97309</td>
<td></td>
<td>Lana Tuss, Instructor</td>
<td></td>
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<tr>
<td>Randy Shimek, LTP</td>
<td>(541) 279-1877</td>
<td>(503) 339-9564</td>
<td><a href="mailto:rshimek@hrblock.com">rshimek@hrblock.com</a></td>
<td><a href="http://www.hrblock.com">www.hrblock.com</a></td>
<td>Offering live course</td>
</tr>
<tr>
<td>H &amp; R Block Income Tax Schools**</td>
<td>Various locations throughout the state 1371 Lancaster Dr. NE Salem, OR 97301</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sheila Clark / Charles E. McCabe The Income Tax School, Inc. **</td>
<td>10120 West Broad St., Ste. A Midlothian, VA 23060</td>
<td></td>
<td><a href="mailto:sclark@theincometaxschool.com">sclark@theincometaxschool.com</a></td>
<td><a href="http://www.theincometaxschool.com">www.theincometaxschool.com</a></td>
<td>On-line courses only</td>
</tr>
<tr>
<td></td>
<td>(804) 204-1040</td>
<td>(804) 565-2673</td>
<td><a href="mailto:cmcabe@theincometaxschool.com">cmcabe@theincometaxschool.com</a></td>
<td></td>
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<tr>
<td>Mamie Carter, LTC</td>
<td>(503) 251-5442</td>
<td>(360) 553-4717</td>
<td><a href="mailto:mcarter@jhtaxnw.com">mcarter@jhtaxnw.com</a></td>
<td><a href="http://www.jacksonhewitt.com">www.jacksonhewitt.com</a></td>
<td>Offering live course</td>
</tr>
<tr>
<td>Jackson Hewitt Tax School **</td>
<td>Various locations throughout the state 516 SE Chkalov Drive, Suite 15 Vancouver, WA 98693</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deborah Etters</td>
<td>(541) 882-8055</td>
<td>(541) 882-9285</td>
<td><a href="mailto:detters@hrblock.com">detters@hrblock.com</a></td>
<td><a href="http://www.hrblock.com">www.hrblock.com</a></td>
<td>Offering live course</td>
</tr>
<tr>
<td>Klamath Financial Consultants LLC Dba H &amp; R Block **</td>
<td>2226 S. Sixth Street Klamath Falls, OR 97603</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kirkwood Donavin, Coordinator Lane Community College *</td>
<td>(541) 485-8581</td>
<td>(541) 485-8581</td>
<td><a href="mailto:donavink@lanecce.edu">donavink@lanecce.edu</a></td>
<td><a href="https://www.lanecce.edu/">https://www.lanecce.edu/</a></td>
<td>Offering live course</td>
</tr>
<tr>
<td></td>
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<td>Kirkwood Donavin, Instructor</td>
<td></td>
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</tr>
<tr>
<td>Name</td>
<td>Address</td>
<td>Phone 1</td>
<td>Phone 2</td>
<td>Email 1</td>
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<tr>
<td>------</td>
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</tr>
<tr>
<td>David Pinson</td>
<td>Liberty Tax School #6148 **&lt;br&gt;13472 SE Snowfire Dr, Happy Valley, OR 97086</td>
<td>(503) 752-2622</td>
<td>(503) 946-3252</td>
<td><a href="mailto:David634@gmail.com">David634@gmail.com</a></td>
<td><a href="http://www.libertytax.com">www.libertytax.com</a></td>
</tr>
<tr>
<td>Annette Holman/Corina Drake-Minior</td>
<td>Liberty Tax School – White City #3419 **&lt;br&gt;288 Island Pointe Dr. Medford, OR 97504</td>
<td>(541) 734-7276</td>
<td>(541) 773-9990</td>
<td><a href="mailto:corina@libertytax.com">corina@libertytax.com</a></td>
<td><a href="http://www.libertytax.com">www.libertytax.com</a></td>
</tr>
<tr>
<td>Sandy Stolich, Coordinator, Corporate</td>
<td>Liberty Tax Service **&lt;br&gt;Various locations across the state&lt;br&gt;1716 Corporate Landing Pkwy Virginia Beach, VA 23454</td>
<td>(707) 972-7335</td>
<td>(707) 462-6016</td>
<td><a href="mailto:taxschool@libtax.com">taxschool@libtax.com</a></td>
<td><a href="http://www.libertytax.com">www.libertytax.com</a></td>
</tr>
<tr>
<td>Chris Ruderman, Acct. Prog. Chair</td>
<td>Linn Benton Community College *&lt;br&gt;6500 Pacific Blvd SW&lt;br&gt;Albany, OR 97321</td>
<td>(541) 917-4257</td>
<td></td>
<td><a href="mailto:rudermc@linnbenton.edu">rudermc@linnbenton.edu</a></td>
<td><a href="http://www.linnbenton.edu">www.linnbenton.edu</a></td>
</tr>
<tr>
<td>SanDee M. Tharp, LTC</td>
<td>Pacific Northwest Tax School **&lt;br&gt;13405 NW Cornell Road&lt;br&gt;Portland, OR 97229</td>
<td>(503) 646-5600</td>
<td>(503) 350-0265</td>
<td><a href="mailto:enrollments@pnwtaxschool.com">enrollments@pnwtaxschool.com</a></td>
<td><a href="http://www.pnwtaxschool.com">www.pnwtaxschool.com</a></td>
</tr>
<tr>
<td>Heather Griffo</td>
<td>Portland Community College&lt;br&gt;Sylvania Campus *&lt;br&gt;12000 SW 49th Ave&lt;br&gt;Portland, OR 97219</td>
<td>(971) 722-4082</td>
<td>(971) 722-4959</td>
<td><a href="mailto:Heather.Griffo@pcc.edu">Heather.Griffo@pcc.edu</a></td>
<td><a href="http://www.pcc.edu">www.pcc.edu</a></td>
</tr>
</tbody>
</table>

* Denotes an accredited college/university or educational service district  
** Denotes a private firm licensed as a private career school through the Higher Education Coordinating Commission
The Oregon Board of Tax Practitioners is a regulatory agency whose mission is to protect consumers by ensuring that Oregon tax professionals are competent and ethical in their professional activities. In contrast, there are several membership organizations whose purpose is to advocate for the members of the profession.

Oregon Association of Tax Consultants
http://www.oatc-oregon.org

Oregon Society of Tax Consultants
http://www.ostcinc.org

Oregon Society of Enrolled Agents
http://orsea.org

Oregon Association of Independent Accountants
http://www.oaia.net
# Preparer Examination Index

## Course Guide for Basic Course Instructors

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<td>Minor Children</td>
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</table>

## Review Materials

- Take Final Examination
- Review Final Examination
- Practice Interviewing Techniques
- Amended Returns
Preparer Examination Subject Outline
and approximate percentage of coverage

FEDERAL

How to file -- 13.5%
  Filing status
  Dependents
  Personal exemptions
  Filing requirements
Income -- 11.5%
  Earned income
  Tips
  Interest
  Dividends
  Business, farm
  Schedule C Income
  Retirement, pensions
  Rentals Income
  Depreciation
  Social Security Income
  Investment
  Other income
Assets -- 8.5%
  Capital/ordinary
  Basis
  Sale of capital assets
  Sale of Stock
  Personal residence
Adjustments -- 5%
  IRA, SEP, Keogh, simple
  Alimony
  Federal Adjustments
  Married Filing Separately
  Student Loan Interest
  Self-employed health
  Insurance
  Moving

  Education related
  Self-employment tax
  Penalty on early withdrawal

Itemized deductions -- 15%
  Medical
  Taxes
  Interest
  Contributions
  Casualty
  Continuing education
  Employee business expense
  Miscellaneous
  Limitations
Credits -- 5%
  Child care
  Health care
  Elderly, disabled
  Earned income
  Education
  Child tax
  Adoption
  Other credits
Other Taxes -- 2.5%
  Self-employment
  Alternative minimum
  Averaging/lump sum
  Tax computation
  IRAs and other retirement plans
  Other
Payments -- 2.5%
  Estimated
  Excess FICA
  Other
OREGON
How to file -- 4%
  Filing status
  Filing requirements
  Non-resident status
Additions -- 3%
  Interest
  Taxes
  Other
Subtractions -- 6%
  Taxes
  Interest
  Military
  Federal pensions
  Social Security/railroad retirement
  Oregon refunds
  American Indian
  Lottery winnings
  Domestic partner benefits
  Higher education expense
  Other
Deductions -- 1.5%
  Standard
  Itemized
  Special medical
Credits -- 3%
  Retirement income

Political
Working family household and dependent care
Earned income
Exemptions
Residential energy
Other
Payments -- 1%
  Estimates
  Tax computation
  Tax Payments on Real Property Conveyances

License law, rules of conduct -- 6%
Mini-problems
Federal and Oregon -- 12%

*************************************

Approximately 64 percent of the exam is on federal law, 24 percent on state law, and 12 percent is mini-problems covering both federal and state law.
There are 163 questions on the exam.
The following documents and publications are recommended resources and study guides for applicants preparing to sit for the preparer examination.

Questions on the Preparer Exam are derived from the following 2016 source documents:

**FEDERAL**

- Publication 17
- Publication 54 – Tax Guide for U.S. Citizens & Resident Aliens Abroad
- Publication 225 – Farmer’s Tax Guide
- Publication 334 – Tax Guide for Small Business
- Publication 521 – Moving Expenses
- Publication 527 – Residential Rental Property
- Publication 553 – Highlights of Tax Changes
- Publication 587 – Business Use of Your Home
- Publication 596 – Earned Income Credit (EIC)
- Publication 850 – English-Foreign Language Glossary of Words and Phrases
- Publication 946 – How to Depreciate Property
- Publication 970 – Tax Benefits for Education
- Publication 974 – Premium Tax Credit
- Publication 5187 – Affordable Care Act: What You and Your Family Need to Know
- Publication 8965 – Health Coverage Exemptions ***
- Federal Form 1040 Instructions (not forms booklets)
- Form 6251 Instructions – Alternative Minimum Tax – Individuals

**OREGON**

- Publication OR-17 – Oregon Individual Income Tax Guide
- Oregon Income Tax Full-Year Resident Form 40 and instructions
- Schedules OR-ASC and WFC
- Oregon Income Tax Part-Year Resident/Nonresident Form 40N & 40P
- Schedule WFC-N/P, and instructions
- Oregon Administrative Rules, Chapter 800 (800-010-0015 through 800-030-0050)
- Oregon Revised Statutes, Chapter 673 (673.605 through 673.990)
- Tax Payments on Real Property Conveyances – Form OR-18, Form WC, Form TP18-V, and Instructions

*** New for the 2017-2018 exam season ***
List of Acceptable Source Documents Allowed During the Tax Preparer Open-Book Examination

Federal

Publication 17 – Your Federal Income Tax
Publication 850 – English-Foreign Language Glossary of Words and Phrases
Publication 974 – Premium Tax Credit
Instructions for Form 1040 (instructions only - no forms or booklets allowed)

Oregon

Publication OR-17 – Oregon Individual Income Tax Guide
Publication - Oregon Income Tax Full-Year Resident Form 40 including:
Forms 40 and 40V, Schedules OR-ASC and OR-529
Publication - Oregon Income Tax Part-Year Resident/Nonresident including:
Forms 40P, 40 N, and 40V
Oregon Administrative Rules, Chapter 800 (800-010-0015 through 800-030-0050)
Oregon Revised Statutes, Chapter 673 (673.605 through 673.990)

All source documents must be official publications or printouts from the IRS or the Oregon Department of Revenue websites are allowed. Source documents in languages other than English are acceptable. Translating dictionaries are not allowed. To obtain these documents contact:

Internal Revenue Service: https://www.irs.gov/forms-pubs
Oregon Department of Revenue: http://www.oregon.gov/dor/forms/Pages/default.aspx
This 2016 reference guide and Federal Form 1040 will be provided to you with the examination materials at the exam.

Federal

Mileage rates:

<table>
<thead>
<tr>
<th>Date</th>
<th>Business</th>
<th>Charity</th>
<th>Moving</th>
<th>Medical</th>
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<tr>
<td>Jan - Dec</td>
<td>54.0 cents</td>
<td>14 cents</td>
<td>19 cents</td>
<td>19 cents</td>
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2016 Key tax amounts:

Exemption - $4,050
Child tax credit - $1,000 per child

Standard Deduction:

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<th>Filing Status</th>
<th>MFJ or QW</th>
<th>Single</th>
<th>HOH</th>
<th>MFS</th>
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<td>Basic Deduction</td>
<td>$12,600</td>
<td>$6,300</td>
<td>$9,300</td>
<td>$6,300</td>
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<td>Blind *</td>
<td>$1,250</td>
<td>$1,550</td>
<td>$1,550</td>
<td>$1,250</td>
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<tr>
<td>65 or over *</td>
<td>$1,250</td>
<td>$1,550</td>
<td>$1,550</td>
<td>$1,250</td>
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<td>Dependent</td>
<td>Greater of $1,050 or earned income plus $350 but not to exceed the regular standard deduction amount $6,300</td>
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* Add to basic deduction amount. If married filing jointly and both taxpayers qualify, add $2,500 to the basic deduction amount.

2016 Phase-Out Ranges:

<table>
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<tr>
<th>Filing Status</th>
<th>MFJ</th>
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<th>MFS</th>
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<tr>
<td>Education Savings Bond Interest Exclusion</td>
<td>$116,300-$146,300</td>
<td>$116,300-$146,300</td>
<td>$77,550 - $92,500</td>
<td>$77,550 - $92,500</td>
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<td>Student Loan Interest Deduction</td>
<td>$130,001-$160,000</td>
<td>$65,001-$80,000</td>
<td>$65,001-$80,000</td>
<td>$65,001-$80,000</td>
<td>N/A</td>
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<tr>
<td>Tax Credit / Plan</td>
<td>Income Range 1</td>
<td>Income Range 2</td>
<td>Income Range 3</td>
<td>Income Range 4</td>
<td>N/A</td>
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<tr>
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<td>----------------</td>
<td>----------------</td>
<td>--------</td>
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<tr>
<td>Tuition and Fees Deduction...$4,000</td>
<td>$0-$130,000</td>
<td>$0-$65,000</td>
<td>$0-$65,000</td>
<td>$0-$65,000</td>
<td>N/A</td>
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<tr>
<td>Tuition and Fees Deduction...$2,000**</td>
<td>$130,001-$160,000</td>
<td>$65,001-$80,000</td>
<td>$65,001-$80,000</td>
<td>$65,001-$80,000</td>
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<td>Coverdell Education Savings Account ESA</td>
<td>$190,000-$220,000</td>
<td>$95,000-$110,000</td>
<td>$95,000-$110,000</td>
<td>$95,000-$110,000</td>
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<td>Roth IRA * Roth (MFS) and did not live with spouse</td>
<td>$184,000-$194,000</td>
<td>$184,000-$194,000</td>
<td>$117,000-$132,000</td>
<td>$117,000-$132,000</td>
<td>$117,000-$132,000</td>
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<tr>
<td>Traditional IRA</td>
<td>$98,000-$118,000</td>
<td>$98,000-$118,000</td>
<td>$61,000-$71,000</td>
<td>$61,000-$71,000</td>
<td>$0-$10,000</td>
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<tr>
<td>Traditional IRA – only spouse covered</td>
<td>$184,000-$194,000</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>$0-$10,000</td>
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<td>Child Tax Credit</td>
<td>$110,000-$174,001</td>
<td>$75,000-$174,001</td>
<td>$75,000-$174,001</td>
<td>$75,000-$174,001</td>
<td>$55,000-$154,001</td>
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<tr>
<td>Lifetime Learning Credit</td>
<td>$111,000-$131,000</td>
<td>$55,000-$65,000</td>
<td>$55,000-$65,000</td>
<td>$55,000-$65,000</td>
<td>N/A</td>
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<td>American Opportunity Credit</td>
<td>$160,000-$180,000</td>
<td>$80,000-$90,000</td>
<td>$80,000-$90,000</td>
<td>$80,000-$90,000</td>
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<td>$0-$61,000</td>
<td>$0-$30,750</td>
<td>$0-$30,750</td>
<td>$0-$46,125</td>
<td>$0-$30,750</td>
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**Oregon Basic Information 2016:**

- Exemption Credit - $195

**Standard Deduction 2016:**

<table>
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<th>Standard Deduction</th>
<th>+ Age 65 or over, Blind (each)</th>
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<tr>
<td>Married Filing Joint</td>
<td>$4,315</td>
<td>$1,000</td>
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<tr>
<td>Qualifying Widow(er)</td>
<td>$4,315</td>
<td>$1,000</td>
</tr>
<tr>
<td>Single</td>
<td>$2,155</td>
<td>$1,200</td>
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<td>Head of Household</td>
<td>$3,475</td>
<td>$1,200</td>
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<tr>
<td>Married/RDP Filing Separately</td>
<td>$2,155</td>
<td>$1,000</td>
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<tr>
<td>If Spouse Itemizes Deductions</td>
<td>NONE</td>
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</table>

**Dependent Children:**
- Greater of $1,050 or the amount of earned income plus $350 (not to exceed $2,155)
- * Blind dependent: Add $1,200

---

**Oregon Filing Requirements 2016:**

<table>
<thead>
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<th>Filing Status</th>
<th>Age</th>
<th>If gross income is more than:</th>
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<tbody>
<tr>
<td>Single, can be claimed on another’s return</td>
<td>Any</td>
<td>$1,050*</td>
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<tr>
<td>Single</td>
<td>Under 65</td>
<td>$5,900</td>
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<tr>
<td></td>
<td>65 or Over</td>
<td>$7,100</td>
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<td>Single (65 &amp; blind)</td>
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<td>$8,300</td>
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<td>Married/RDP joint return</td>
<td>Both under 65</td>
<td>$11,805</td>
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<td>One 65 or over</td>
<td>$12,805</td>
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<tr>
<td></td>
<td>Both 65 or over</td>
<td>$13,805</td>
</tr>
</tbody>
</table>
**Working Family Household and Dependent Care (WFHDC):**

Your federal adjusted gross income or your Oregon adjusted gross income, whichever is greater, is at or below the allowable limit for your household size. See the table for allowable limits.

<table>
<thead>
<tr>
<th>Household size</th>
<th>AGI limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>$48,060</td>
</tr>
</tbody>
</table>
### 2016 Oregon Exemption Credit Tables:

Do not use the exemption credit worksheet. Multiply your total exemptions by $195 – or - 0

<table>
<thead>
<tr>
<th>If your filing status is:</th>
<th>Federal adjusted gross income (AGI) exceeds:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$100,000</td>
</tr>
<tr>
<td>Married/RDP filing joint or qualifying</td>
<td>$200,000</td>
</tr>
<tr>
<td>Married/RDP filing separately</td>
<td>$100,000</td>
</tr>
<tr>
<td>Head of household</td>
<td>$200,000</td>
</tr>
</tbody>
</table>

---

### SPECIAL OREGON MEDICAL SUBTRACTION WORKSHEET – OREGON PUBLICATION OR-17:

<table>
<thead>
<tr>
<th>Column</th>
<th>Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A)</td>
<td>(B)</td>
</tr>
<tr>
<td>You</td>
<td>Spouse/RDP</td>
</tr>
<tr>
<td>1. Medical and dental expenses for each qualifying taxpayer</td>
<td>1. $__________</td>
</tr>
<tr>
<td>2. Total medical and dental expenses (Schedule A, line 1)</td>
<td>1. $__________</td>
</tr>
<tr>
<td>3. Divide line 1 by line 2 and round to three decimal places</td>
<td>1. $__________</td>
</tr>
</tbody>
</table>
4. Enter the lesser of the expenses claimed on line 1 of your Schedule A, or the amount claimed on line 3 of your Schedule A

5. Multiply line 3 by line 4 and round to whole dollars

6. Maximum allowable medical subtraction from the table ($1,800 max)

7. Enter the lesser of line 5 or line 6

8. Add line 7, columns (A) and (B), and enter the total. This is your special Oregon medical subtraction

<table>
<thead>
<tr>
<th>If your filing status is:</th>
<th>and your federal adjusted gross income from line 8 of Form 40 or line 38F of Form 40N or 40P is:</th>
<th>then your maximum allowable medical subtraction per taxpayer meeting the age requirements is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Married/RDP Filing jointly, or Head of Household, or Qualifying Widow(er)</td>
<td>at least - but less than - $50,000 $100,000 $200,001</td>
<td>$1,800 $1,400 $1,000</td>
</tr>
<tr>
<td>Single or Married/RDP Filing separately</td>
<td>-0- $25,000 $50,000 $100,001</td>
<td>$1,800 $1,400 $1,000</td>
</tr>
</tbody>
</table>

FEDERAL INCOME TAX LIABILITY – OREGON PUBLICATION 17 1/2:

Current year’s federal tax liability: Oregon allows a subtraction for your current year’s federal income tax liability after credits. The subtraction for 2016 is limited to $6,500 ($3,250 if married filing separately).
The subtraction is based on the accrual method of accounting. This means you subtract the total amount of your federal tax liability after credits for the current tax year (not less than zero) as shown on your original return, regardless of when you pay it.

The subtraction is limited to income tax. This includes alternative minimum tax, tax on an IRA (Individual Retirement Arrangement), and recapture taxes. You cannot include self-employment tax or Social Security (FICA) tax.

Federal income tax credits, excluding the earned income credit, reduce your federal tax subtraction. The credits for federal tax on special fuels, special oils, and a regulated investment company will not reduce your federal tax subtraction.

You can deduct your federal income tax liability after credits, up to $6,500 ($3,250 if married filing separately) based on your income and filing status. Do not fill in less than -0- or more than $6,500. Use the federal tax worksheet to figure your federal tax liability.

RDP’s: Use amounts from your actual federal return(s), not your "as if" return.

FEDERAL TAX WORKSHEET

PART A: Federal Tax Subtraction

1. Enter your federal tax liability from Form 1040, line 56; Form 1040A, line 37; Form 1040EZ, line 10; Form 1040NR, line 53; or Form 1040NR-EZ, line 15.

   1. __________

2. Enter your excess advance premium tax credit from Form 1040, line 46: Form 1040A, line 29; or Form 1040NR, line 44.

   2. __________

3. Subtract line 2 from line 1. (If less than -0-, enter -0-)

   3. __________

4. Enter your additional tax on retirement plans from Form 1040, line 59; or Form 1040NR, line 57; your first-time homebuyer credit recapture; “any recapture taxes you included as “other taxes” on Form 1040, line 62, or Form 1040NR, line 60; and the amount on Form 1040NR, line 54.

   4. __________
5. Add lines 3 and 4  

5. __________

6. Enter your American Opportunity credit from Form 1040, line 68; or Form 1040A, line 44.  

6. __________

7. Enter your total premium tax credit from Form 8962, line 24.  

7. __________

8. Add lines 6 and 7  

8. __________

9. Subtract line 8 from line 5. (If less than -0-, enter -0-)  

9. __________

10. Enter your maximum allowable tax liability subtraction from the table. Don’t fill in less than -0- or more than $6,500 ($3,250 if married filing separately)  

10. __________

11. Enter the smaller of line 9 or line 10 here and on OR 40, line 10; or OR 40N or 40P, line 42.  

11. __________

*Did you file federal Form 5405? If you are required to repay your 2008, 2009, or 2010 first-time homebuyer credit because you disposed of your home or stopped using it as your main home, you may subtract your federal tax recapture. Add the amount reported on your federal form 1040, line 59b, or federal form 1040NR, line 58b, to the amount included on line 2 of the worksheet above. Do not add this amount if you are repaying your 2008 credit and still live in your qualifying home as your main residence.*
<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Adjusted Gross Income</th>
<th>Maximum Allowable Tax Liability Subtraction</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Single</strong></td>
<td>at least -</td>
<td>but less than -</td>
</tr>
<tr>
<td>-0-</td>
<td>$125,000</td>
<td>$6,500</td>
</tr>
<tr>
<td>$125,000</td>
<td>$130,000</td>
<td>$5,200</td>
</tr>
<tr>
<td>$130,000</td>
<td>$135,000</td>
<td>$3,900</td>
</tr>
<tr>
<td>$135,000</td>
<td>$140,000</td>
<td>$2,600</td>
</tr>
<tr>
<td>$140,000</td>
<td>$145,000</td>
<td>$1,300</td>
</tr>
<tr>
<td>$145,000 or more</td>
<td>-0-</td>
<td></td>
</tr>
<tr>
<td><strong>Married Filing Separately</strong></td>
<td>-0-</td>
<td>$125,000</td>
</tr>
<tr>
<td>$125,000</td>
<td>$130,000</td>
<td>$2,600</td>
</tr>
<tr>
<td>$130,000</td>
<td>$135,000</td>
<td>$1,950</td>
</tr>
<tr>
<td>$135,000</td>
<td>$140,000</td>
<td>$1,300</td>
</tr>
<tr>
<td>$140,000</td>
<td>$145,000</td>
<td>$650</td>
</tr>
<tr>
<td>$145,000 or more</td>
<td>-0-</td>
<td></td>
</tr>
<tr>
<td><strong>Married Filing Jointly or Head of Household or Qualifying Widow(er)</strong></td>
<td>-0-</td>
<td>$250,000</td>
</tr>
<tr>
<td>$250,000</td>
<td>$260,000</td>
<td>$5,200</td>
</tr>
<tr>
<td>$260,000</td>
<td>$270,000</td>
<td>$3,900</td>
</tr>
<tr>
<td>$270,000</td>
<td>$280,000</td>
<td>$2,600</td>
</tr>
<tr>
<td>$280,000</td>
<td>$290,000</td>
<td>$1,300</td>
</tr>
<tr>
<td>$290,000 or more</td>
<td>-0-</td>
<td></td>
</tr>
</tbody>
</table>

*This 2016 reference guide and Federal Form 1040 will be provided to you with the examination materials at the exam.*
Sample questions extracted from 2016-2017 exams based on 2015 tax law. References are to federal and state publications. Answers and subject matters can be found at the end of this section.

These questions serve as examples only.

1. Tammi converted her personal sewing machine for use in her new alteration business. The Fair Market Value (FMV) of her machine is $540. She can claim Section 179 during the first year the machine is placed in service.
   A. True
   B. False

2. Mary owned and operated a carousel in the local park. She paid $25,000 for the carousel and used $12,500 in depreciation. The carousel is currently valued at $15,000. Mary gifted the carousel to a local pizza parlor in the tax year. What is the basis the pizza parlor will begin depreciating the carousel?
   A. $10,000
   B. $12,500
   C. $15,000
   D. $25,000

3. Mr. Brown, a cash basis calendar year taxpayer, receives all of his income from farming and has a federal income tax liability of $4,000. Mr. Brown made no estimated tax payments. Mr. Brown may avoid the penalty for not paying estimated tax if he files his federal income tax return and pays the tax due on or before what date:
   A. January 31
   B. March 1
   C. March 15
   D. April 15

4. The expense paid to a housekeeper hired to care for children ages 8 and 11 and to do some of the housework must be allocated for child care expenses.
   A. True
   B. False

5. Joseph reported $1,000 of gambling winnings and $800 of gambling losses on his 1040 Return. $400 of the winnings were from a single Oregon lottery ticket. On the Oregon 40 this will require reporting
   A. a subtraction.
   B. an addition.
   C. both a subtraction and an addition.
   D. neither a subtraction nor an addition.

6. Guard and Reserve weekend drills are not considered active duty.
   A. True
   B. False
7. Mini Problem - No Form Needed to Complete

John and Mary Mallard moved from Pendleton, Oregon to Vancouver, Washington so that John could work at his new job in Portland, Oregon. Their expenses were:

- Rental truck (mileage 180) - $1,500
- Mileage for personal car #2 towed behind rental truck - 170
- Gas for trip - personal car #1 - $75
- Mileage on personal car #1 - 170
- Meals - $50
- Speeding ticket - $240
- Hotel on trip - $120
- Hotel in Vancouver while house hunting - $575
- Storage for 26 days - $40

The Mallards may deduct 50% for their meal expenses.

A. True  
B. False

8. Mini Problem - Social Security Benefits Worksheet

Geoff and Thuy are Married Filing Jointly (MFJ). Geoff earned $40,000 at his job selling cars and Thuy retired and receives $14,400 in Social Security. Total adjustments to income were $5,000.

What is their total Adjusted Gross Income (AGI)?

A. $40,100  
B. $42,200  
C. $47,200  
D. $49,400

9. A person who has allocated tips shown on his/her W-2 should

A. add all allocated tips to income. 
B. ignore it if s/he did not receive the amount allocated. 
C. report actual amount of tips received. 
D. report the difference of allocated and actual tips.

10. Select the employee expense that is not an allowable itemized deduction:

A. Malpractice insurance premiums paid by a registered nurse. 
B. A painter's coveralls and work shoes. 
C. A costume for a member of a Spanish dancing troupe. 
D. Tuition, books, and supplies needed for a first-aid course by a fireman.

11. Mr. Single's federal tax return includes $5,000 wages, $1,000 interest (from HH bonds), $50 Oregon state tax refund, and $1,000 union pension. His federal tax liability is $500. His total Oregon subtractions are:

A. $500  
B. $550  
C. $1,050  
D. $1,550
Mr. Roundabout is the sole proprietor of CU Auto Parts. Records contain the following information:

- Gross sales: $295,000
- Returns and allowances: $5,000
- Beginning inventory: $90,000
- Gross purchases: $220,000
- Repair parts withdrawn from inventory for son's hot rod: $2,000
- Ending inventory: $80,000
- Insurance: $2,000
- Rent: $10,000
- Gross payroll: $18,000
- Gross payroll taxes: $8,500
- Gas and truck repairs: $3,600
- Utilities: $10,000
- Meals: $800
- Travel: $1,200
- Total Entertainment - prospective customers: $400
- Employee education and training expenses: $600
- Medical insurance premiums for proprietor: $1,900
- Miscellaneous business expense: $500

Proprietor expenses while out of town on company business:

- Meals: $800
- Travel: $1,200
- Total Entertainment - prospective customers: $400
- Employee education and training expenses: $600
- Medical insurance premiums for proprietor: $1,900
- Miscellaneous business expense: $500

What are the total expenses, not including depreciation?

A. $48,000
B. $48,200
C. $48,600
D. $49,900

Jane moved from Los Angeles, CA to Eugene, OR in January. She moved 950 miles and worked 10 miles from her home in Los Angeles. She was transferred and started her new job immediately. She drove her own vehicle and wants to take the highest deduction available. Her employer reimbursed her $1,000 for the move that was not included in her W-2.

Her expenses were:

- Moving Company for her household goods: $1,800
- Gas for her vehicle: $70
- Lodging: $65
- Meals for her and her child: $90
- Expenses to acquire a lease for her new house: $100
- Repair bill on her car on the way: $175

What is the amount on Line 3 of Form 3903?

A. $1,084
B. $2,084
C. $2,129
D. $2,259
14. If you acquire a Social Security number after the due date of your return (including extensions) you may amend your prior year's return to claim the Earned Income Credit (EIC).

A. True
B. False

15. If you file a joint return, you cannot file a joint Schedule SE.

A. True
B. False

16. Jim borrowed $10,000 to invest in tax-free municipal bonds. He paid $400 in interest on the loan and received $400 interest from the bond. He can deduct $400 of the interest he paid as investment interest on his Schedule A.

A. True
B. False

17. A taxpayer traveled from Portland to New York to attend a business meeting. The meeting lasted five days. He spent two additional days in New York visiting friends. He should:

A. Pro-rate his plane fare based on time devoted to business.
B. Pro-rate his plane fare equally between business and personal activities.
C. Deduct the entire plane fare.
D. Exclude the entire plane fare as a personal expense.

18. Tommy Trucker, a long haul truck driver, incurred $5,000 in meal expenses. What is his allowable meal deduction on the Form 2106 (Employee Business Expense):

A. $0
B. $2,500
C. $4,000
D. $5,000

19. Mini Problem 1 - Schedule A attached.

Michael, age 35, and Lorna Armentrout, age 40, have a total Adjusted Gross Income (AGI) of $90,639. They itemize their deductions. At the interview they present to you the following information for Schedule A:

- Foreign taxes not taken as a credit = $21
- Husband's tee-shirt with company logo = $30
- Automobile license = $45
- Books for wife's continuing education = $52
- Safe deposit box rent = $55
- Last year's tax return showed points for a prior year refinance = $148
- Dividend income from Merrill Lynch = $174
- Contribution to neighbors sick child = $200
- Last year's tax preparation fee = $240
- Employee expenses = $263
- Refund from 2002 OR tax return = $326
- Sales tax on Nevada vacation = $350
- Contributions to charity = $580
- Credit card interest paid = $1,265
- College tuition for their son Michael - a dependent = $1,790
- Husbands Oregon withholding tax = $2,754
- Real estate taxes on their home = $2,801
- Wife's Oregon withholding tax = $3,299
- Medical expenses for the family = $4,500
Mortgage interest on their home = $6,889
Medical expenses for Lorna’s neighbor = $7,900
Political donation = $500

What amount is on line 9?

A. $6,403
B. $8,854
C. $8,875
D. $9,225

20. Mini Problem – Schedule C and Form 8829 attached.

Robin is a massage therapist with two grade school aged children. She works from an office in Bend and lives in Alfalfa. Sheets and towels are cleaned at her home. Her gross income including trades is $36,580. Expenses are:

Lotion & Oils - $1,520
Electric Massage Table - $5,400
Office Expenses - $230
Business Tax Preparation Fee - $320
Office Utilities - $1,010
Business Phone Service - $1,260
Advertising - $380
Office Rent - $2,830
Linens - $330
Supplies - $250
Laundry Soap - $40
Home Utilities - $1,260
Home Mortgage Interest - $10,300
Home Property Tax - $1,560
Child Care (after school) - $4,370

What are total expenses before depreciation?

A. $7,850
B. $8,170
C. $9,430
D. $13,570

21. Mini Problem - Form 40, Schedule OR-ASC

Jane (age 60) and Mike (age 65 and blind) are both retired and filing a joint return. Their income consists of the following:

$2,300 Jane - Public Employees Retirement System pension
$12,100 Mike - US Civil Service pension (earned prior to 10/91)
$3,580 - Bank interest
$624 - HH bond interest
$4,780 - Portland bond interest
$5,340 - Washington State bond interest
$11,400 Jane - Lump sum from Public Employees Retirement System (all reported as ordinary income)
$2,600 Mike - Taxable portion of Social Security received

$2,884 - Current year federal tax liability
$3,134 - Amended prior year federal tax liability paid
What are their total Oregon subtractions?

A. $6,100
B. $18,024
C. $21,342
D. $23,924

22. Mini Problem - Schedule E

Cari Hall owns a mobile home park. 55% of the park is rented out to tenants. She lives in the park and manages it.

Her income from rentals for the year = $31,934
Interest from checking = $103

Her direct rental expenses are as follows:

- Repairs to rental units = $770
- Bank charges for the rental bank account = $355
- Garbage for the tenants = $1,654
- Tenant electricity = $7,650
- Tenant water = $1,000
- Refund on rent deposit included in income = $532
- Rental portion of tax preparation fee (Total $205) = $85
- Depreciation in equipment = $1,130

Total expenses (Cari’s personal share is 45%)
- Total real estate taxes = $4,660
- Total mortgage interest = $10,695
- Total insurance on park = $2,793

Mileage: 240 business miles

The net income on Cari’s Schedule E is:

A. $8,647
B. $8,750
C. $10,469
D. $10,564

End of Sample Preparer Test Frequently Missed Questions
Answers, Subject Matter and References

Frequently Missed Questions

References can be found in 2015 tax law publications, booklets & instructions

PREPARER

1.) Correct Answer: False (B)
   Subject Matter: Federal Assets

2.) Correct Answer: $12,500 (B)
   Subject Matter: Federal Assets

3.) Correct Answer: March 1 (B)
   Subject Matter: Federal Payments

4.) Correct Answer: False (B)
   Subject Matter: Federal Credits

5.) Correct Answer: both a subtraction and an additions (C)
   Subject Matter: Oregon Additions

6.) Correct Answer: False (B)
   Subject Matter: Oregon Subtractions

7.) Correct Answer: False (B)
   Subject Matter: PXMini-Problems

8.) Correct Answer: $40,100 (A)
   Subject Matter: PXMini-Problems

9.) Correct Answer: report actual amount of tips received (C)
   Subject Matter: Federal Income

10.) Correct Answer: A painter's overalls and work shoes (B)
    Subject Matter: Federal Itemized Deduces

11.) Correct Answer: $1,550 (D)
    Subject Matter: Oregon Subtractions

12.) Correct Answer: $48,000 (A)
    Subject Matter: PXMiniProblems

13.) Correct Answer: $2,084 (B)
    Subject Matter: PXMiniProblem

14.) Correct Answer: False (B)
    Subject Matter: Federal Credits

15.) Correct Answer: True (A)
    Subject Matter: Federal How to File

16.) Correct Answer: False (B)
    Subject Matter: Federal Itemized Deducs

17.) Correct Answer: Deduct the entire plane fare (B)
    Subject Matter: Federal Itemized Deducs

18.) Correct Answer: $4,000 (C)
    Subject Matter: Federal Itemized Deduces

19.) Correct Answer: $8,875 (C)
    Subject Matter: PXMiniProblem

20.) Correct Answer: $8,170 (B)
    Subject Matter: PXMiniProblem

21.) Correct Answer: $21,342 (C)
    Subject Matter: PXMiniProblems

22.) Correct Answer: $8,647 (A)
    Subject Matter: PXMiniProblem
STATE BOARD OF TAX PRACTITIONERS
RECOMMENDED RESOURCES AND STUDY GUIDES FOR APPLICANTS
PREPARING TO TAKE THE CONSULTANT EXAMINATION

Questions in the current Consultant Exam are derived from the following 2016 source documents

FEDERAL:

- Pub. 17
- Pub. 225 – Farmer’s Tax Guide
- Pub. 334 – Small Business Guide
- Pub. 463 – Travel, Entertainment, Gift, & Car Expenses
- Pub. 502 – Medical & Dental Expenses
- Pub. 519, Chapter 1 – U.S. Tax Guide for Aliens
- Pub. 521 – Moving Expenses
- Pub. 523 – Selling Your Home
- Pub. 525 – Taxable and Nontaxable Income
- Pub. 535 – Business Expenses
- Pub. 536 – Net Operating Losses for Individuals, Estates and Trusts
- Pub. 537 – Installment Sales
- Pub. 544 – Sales & Other Dispositions of Assets
- Pub. 550 – Investment Income & Expenses
- Pub. 551 – Basis of Assets
- Pub. 553 – Highlights of (current year) tax changes
- Pub. 575 – Pension and Annuity Income
- Pub. 587 – Business Use of Home
- Pub. 590 – Individual Retirement Arrangements (IRAs)
- Pub. 596 – Earned Income Credit
- Pub. 925 – Passive Activities
- Pub. 936 – Home Mortgage Interest Deductions
- Pub. 946 – Depreciation
- Pub. 970 – Tax Benefits for Higher Education
- Pub. 5187 – Affordable Care Act: What You and Your Family Need to Know
- Federal Form 1040 Instructions (not forms booklets)
- Federal Form 6251 Instructions

OREGON:

- OR-17
- Oregon Income Tax Full-Year Resident Form 40 and instructions, Schedules OR-ASC and WFC
- Oregon Income Tax Part-Year Resident/Nonresident Form 40N & 40P, Schedule WFC-N/P, and instructions
- Tax Payments on Real Property Conveyances: Form OR-18, Form WC, Form TP-18, & Instructions
- Oregon Administrative Rules, Chapter 800: 800-010-0015 through 800-030-0050
- Oregon Revised Statutes, Chapter 673: 673.605 through 673.990

Donates any new publications added for the 2017-18 season

Other publications and documents that you may find useful in assisting you in studying for the examination are: Form 2106, Form 4797, Form 5695 and Form 8853 Instructions.
Consultant Examination Subject Outline
and approximate percentage of coverage

Federal

How to file -- 5%
  Filing status
  Personal exemptions
  Filing requirements
  Dependents
Earned income -- 2.5%
  Wages
  Tips
  Fringe benefits
Interest -- 2%
  Taxable
  Exempt
  OID
Dividends -- 2%
  Ordinary
  Nontaxable
  Capital gain
Business income, deductions -- 5.5%
Passive activities, rentals -- 3%
Farms -- 1.5%
Pensions & annuities -- 3%
Social Security -- 1%
Depreciation -- 4%
Sales of property -- 15%
  Basis
  Capital assets
  Business property
  Residence
  Installment and repossessions
  Depreciation recapture
  Involuntary conversions
  Nontaxable exchanges
Miscellaneous income -- 3%
Itemized deductions -- 9.5%
  Medical
  Taxes
  Interest
  Contributions
  Casualty losses

  Miscellaneous deductions
    a. Employee business
    b. Production of income
    c. Education
Credits -- 3.5%
  Child care
  Child tax
  Earned income
  Education
  Mortgage interest
  Other
Estimated payments -- 1%
Self-employment tax -- .5%
Alternative minimum tax -- 1.5%
Other taxes -- 2.5%
  Lump sum distributions
  Penalties
  Tips
  Household employment

Net operating losses,
at-risk amounts -- 1%
Amended returns -- 1.5%
Other areas -- 2.5%
Adjustments -- 4%
  IRA, SEP, KEOGH
  Alimony
  Moving expenses
  Other
Consultant Examination Subject Outline, continued

Oregon

How to file -- 3%
- Filing status
- Requirements
- Non-residents
- Exemptions

Additions -- 3%
- Municipal bonds
- Other

Subtractions -- 4%
- Taxes
- Interest
- Military pensions
- Other pensions
- Other subtractions

Deductions -- 2.5%
- Standard deduction
- Itemized deductions
- Oregon medical

Credits -- 4%
- Child care
- Political
- Exemption credits
- Retirement
- Working family
- Other

Payments -- 1%
- Estimated

Part year/non-resident -- 2%
License law -- 5.5%
<table>
<thead>
<tr>
<th>DESCRIPTION/STUDY TOPICS</th>
<th>REFERENCE USED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Filing Requirements</td>
<td>Pub 17</td>
</tr>
<tr>
<td>Filing Status</td>
<td></td>
</tr>
<tr>
<td>Dependents/Exemptions</td>
<td></td>
</tr>
<tr>
<td>Gross Income</td>
<td></td>
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<tr>
<td>W-2s, Interest, Dividends, Refunds, Alimony</td>
<td>Pub 525</td>
</tr>
<tr>
<td>Pensions, IRAs, Clergy, Unemployment,</td>
<td>Pub 575</td>
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<tr>
<td>Social Security, and Other Income</td>
<td>Pub 590</td>
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<tr>
<td>Excludable Income</td>
<td></td>
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<tr>
<td>Oregon</td>
<td>Pub OR17</td>
</tr>
<tr>
<td></td>
<td>Oregon booklet</td>
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Sample Consultant Test with Frequently Missed Questions

Sample questions extracted from 2016-2017 exams based on 2015 tax law. References are to federal and state publications. Answers and subject matters can be found at the end of this section.

*These questions serve as examples only.*

1. The capital gains portion of dividends distribution must always be reported on Schedule D.
   
   A. True
   
   B. False

2. You can exclude from income, the interest received from the redemption of all U.S. Savings Bonds used for qualified higher education expenses.
   
   A. True
   
   B. False

3. The city widens Mr. George’s street in front of his home. The city awarded Mr. George $5,000 for the easement. He spent $300 to get the award. Before paying the award, the city levied a special assessment of $700 for the street improvement against Mr. George’s remaining property. The city then paid Mr. George only $4,300. His adjustment to basis is:
   
   A. $4,000
   
   B. $4,300
   
   C. $4,700
   
   D. $5,000.

4. In the tax year, Roberta, MFS (Married Filing Separate), had $20,000 of ordinary income, a short-term capital gain of $500 and a long-term capital loss of $3,400. Her capital loss carryover to next year is:
   
   A. zero loss carryover.
   
   B. short term loss of $1,400.
   
   C. long-term loss of $1,900.
   
   D. long term loss of $1,400.

5. A personal promissory note was written five years ago. During the current year it was determined to be an uncollectible bad debt and is treated as:
   
   A. itemized deduction.
   
   B. casualty loss.
   
   C. long-term capital loss.
   
   D. short-term capital loss.

6. "Points" (loan payment fees) paid by the seller in a real estate transaction are reported on the seller's tax return as:
   
   A. Interest on Schedule A
   
   B. Selling expenses
   
   C. Miscellaneous expense on Schedule A
   
   D. A transaction which does not affect his tax return
7. Which of the following is not a capital asset?
   A. Stocks and bonds held for personal use
   B. Household furnishings
   C. Personal residence
   D. Real property held in a trade or business

8. Which of the following base amount statements is incorrect for determining taxable Social Security?
   A. $0 for Married Filing Separate (MFS) and lived with spouse one week of the year
   B. $16,000 for Married Filing Separate (MFS)
   C. $25,000 for Qualifying Widow (QW)
   D. $32,000 for Married Filing Joint (MFJ)

9. The Thompsons refinanced their home in 2008 for $225,000. Their previous loan balance was $185,000. They used the additional proceeds to pay off credit cards and buy a new car. They will have to calculate a home mortgage interest adjustment for Alternative Minimum Tax (AMT).
   A. True
   B. False

10. Expenses for a nanny hired to care for children ages 8 and 11 and to do the housework must be allocated between housekeeping and child care expenses.
    A. True
    B. False

11. When making estimated tax payments and your Adjusted Gross Income (AGI) exceeds $150,000, to avoid an estimated tax penalty, your withholdings and credits should be:
    A. 90% of last year / 100% this year
    B. 110% of last year / 90% this year
    C. 100% of last year / 120% this year
    D. 100% of last year / 100% this year

12. The Smith family received a special assessment for a new sewer installed by the city. They paid this assessment in monthly payments with interest. Schedule A shows the interest portion is:
    A. deducted as mortgage interest.
    B. deductible as real estate taxes.
    C. not deductible.
    D. added to the basis of the home.

13. Joe Baron refinanced his rental property for $70,000. He used $50,000 to pay off the prior mortgage on his rental property and $20,000 for home improvements on his personal residence. He can deduct interest on:
    A. $70,000 on Schedule E
    B. $50,000 on Schedule E, $20,000 on Schedule A
    C. $50,000 on Schedule E
    D. None is deductible
14. Mr. and Mrs. Taxpayer received interest income during the year from the following sources: $300 savings account U.S. Bank; $600 local municipal bonds; $500 Federal National Mortgage Association (Fannie Mae); $2,000 land sales contract (interest only); $400 Series HH bonds; and $1,000 New York City bonds (purchased with borrowed money, interest paid during the year on borrowed funds was $100). The taxpayers itemized on their federal return. What is the Oregon addition to income?

A. $500  
B. $900  
C. $1,000  
D. $1,600

15. Interest and dividends on state and local government bonds outside Oregon that are added to income include dividends from:

A. Guam  
B. Puerto Rico  
C. Alaska  
D. All of the above

16. The Rural Health Practitioners credit is limited to the taxpayer's tax liability for the year, but may be carried forward for five years.

A. True  
B. False

17. Cheryl's son Michael is 9 years old. He has Asperger's Syndrome. She has only a note from his doctor stating that he is disabled. She can take the additional personal exemption on the Oregon tax return.

A. True  
B. False

18. Alan joined the military in Oregon. He does not have a personal residence in Oregon. His family travels with him. During the tax year, he spent 60 days in Oregon on a temporary assignment. How much of his military pay is taxable to Oregon?

A. All of the military pay, without exclusion.  
B. None of the military pay.  
C. All of the military pay, minus up to $6,000 active duty pay earned in Oregon and all active duty pay earned outside Oregon.  
D. All of the military pay, minus up to a $6,000 active duty pay subtraction.

19. Taxpayer owns a landscaping business in which he uses a tractor and a diesel-powered highway vehicle. On last year's tax return, Form 4136 showed a fuel tax credit of $300 for fuel use in the tractor. The taxpayer may include $300 in this year's income.

A. True  
B. False

20. Several years ago, Mr. Jones purchased a lot for $3,000 and built a house on it at a cost of $51,750. In addition, he paid $2,550 for landscaping. On April 3 of the tax year, fire destroyed the entire home. In July, Mr. Jones received an insurance settlement of $51,200. Appraisers determined that the entire property had a Fair Market Value (FMV) of $76,000 before the fire and $12,000 after the fire. Mr. Jones's Adjusted Gross Income (AGI) was $60,000. What is Mr. Jones's deductible casualty loss?

A. $0  
B. $6,100  
C. $6,700  
D. $12,800
21. Sally moved from Kansas to Oregon on November 1. Her Kansas property sold in December. Her Oregon tax after credits is $350 and her Kansas income tax liability after credits is $300. Her income is as follows:

| Oregon Income | | | |
|----------------|-----------------|-----------------|
| Wages Nov 1 - Dec 31 | $3,000 |
| Interest Nov 1 - Dec 31 | $200 |
| Sale of Kansas property capital gain reported | $6,000 |
| **Total Oregon** | **$9,200** |

| Kansas Income | | | |
|----------------|-----------------|-----------------|
| Wages Jan 1 - Oct 31 | $21,000 |
| Interest Jan 1 - Oct 31 | $4,000 |
| Sale of Kansas property gain | $6,000 |
| **Total Kansas** | **$31,100** |

What is the Oregon Credit for income taxes paid to Kansas?

A. $58
B. $228
C. $300
D. $350

22. Mr. Walker is a Licensed Tax Consultant and operates a tax business with offices in McMinnville and Dallas. Mr. Walker recently acquired an additional tax business from a close friend in Salem, as the friend was unable to continue operating the business due to unforeseen medical circumstances. Mr. Walker visits all three offices on a weekly basis to review the work of the Licensed Tax Preparers. Mr. Walker requested and was granted a Designated Consultant waiver from the Board to operate the third business. How long will the waiver be in force?

A. For as long as the business is registered with the Board
B. For one year from the date the waiver was granted
C. For three years from the date the waiver was granted
D. Until a date established by the Board

23. A taxpayer has two sole-proprietor businesses and may use different fiscal years for each of them.

A. True
B. False

24. Taxable dividends are considered passive income and can be used to offset passive losses.

A. True
B. False

25. If you elect to have your non-taxable combat pay considered earned income for Earned Income Credit (EIC), you must include the combat pay as taxable income.

A. True
B. False

26. Mr. Munny's wife had no income during the tax year and they lived together all year. She left and he cannot locate her prior to filing their return. He is filing separately. He may:

A. claim his wife as a dependent.
B. claim his wife's exemption.
C. not claim his wife.
D. file as Head of Household (HOH).
27. Grandma contributed $1,200 to her granddaughter's Coverdell Education Savings Account (ESA), the parents contributed $700 and then the godmother also contributed $2,000. What is the additional tax on the excess contribution?

A. $114  
B. $950  
C. $190  
D. $0  

28. Mr. James loaned his friend, Mr. Smith, $5,000. Mr. Smith signed a note and paid Mr. James $1,000 a year plus interest for two years. Mr. Smith filed for bankruptcy during the current tax year with no chance of recovery to Mr. James. How will Mr. James report this on his tax return?

A. He can take no deduction  
B. $3,000 short-term capital loss  
C. $3,000 long-term capital loss  
D. $3,000 miscellaneous itemized deduction  

29. The loss on a sale of Section 1231 property is subject to the $3,000 capital loss limitation.

A. True  
B. False  

30. Which of the following is not required to be added to taxable income to compute alternative minimum taxable income?

A. Home mortgage interest used to pay off credit cards  
B. State and local taxes paid for a prior year  
C. Tax exempt interest from private activity bonds  
D. Contributions to qualified charitable organizations  

31. A taxpayer and his wife make a joint estimated tax payment. When they filed their taxes, they filed Married Filing Separate (MFS). Taxpayer may apply all the estimated tax payments to his tax liability.

A. True  
B. False  

32. Michael is a non-resident of Oregon. Which of the following is not taxable to Oregon?

A. Wages from Oregon  
B. Gain from sale of Oregon property  
C. Interest from an installment contract on Oregon property  
D. Income from an Oregon Sub-S Corporation  

33. If a business is closed and the Board representative is unable to complete their inspection how many days does the business owner have to contact the Board to make necessary arrangements for an alternate inspection date and time?

A. 5 days  
B. 10 days  
C. 15 days  
D. 30 days  

34. A Licensed Tax Preparer (LTP) signs the state personal income tax return he prepared and includes his state license number. The Designated Tax Consultant's license number does not need to be included on the return.

A. True  
B. False  

35. A Licensed Tax Consultants (LTCs) business registration expires annually on ______________.

A. May 31st  
B. June 1st  
C. June 15th  
D. June 30th
36. Filing Married Filing Separate (MFS) will disqualify you from the premium tax credit.

   A. True
   B. False

37. Your neighbor gives you a gift of $30,000. Which statement is false?

   A. Your neighbor will be required to file a gift tax return.
   B. You must report the amount as income over the gift tax exclusion amount.
   C. None of the $30,000 is reported as income to you.
   D. You are not required to file a gift tax return.

38. A taxpayer purchased a vacant duplex on June 1. During June he spent $2,000 for new paint, carpet, and locks in refurbishing both units. He moved into one unit on July 1 and offered the second for rent. He spent $100 on August 1 to replace a cracked toilet in the now-rented unit. How much of the total expenditures must be capitalized for the rental?

   A. $0
   B. $1,000
   C. $1,100
   D. $2,100

End of Sample Consultant Test Frequently Missed Questions


Answers, Subject Matter and References

Frequently Missed Questions

References can be found in 2015 tax law publications, booklets & instructions

CONSULTANT

1.) Correct Answer: False  
   Subject Matter: Federal Dividends
2.) Correct Answer: False  
   Subject Matter: Federal Interest
3.) Correct Answer: $4,000  
   Subject Matter: Federal Sales of Property
4.) Correct Answer: Long term loss of $1,400  
   Subject Matter: Federal Sales of Property
5.) Correct Answer: Short-term capital loss  
   Subject Matter: Federal Sales of Property
6.) Correct Answer: Selling expenses  
   Subject Matter: Federal Sales of Property
7.) Correct Answer: Real property held …  
   Subject Matter: Federal Sales of Property
8.) Correct Answer: $16,000 for MFS…  
   Subject Matter: Federal Social Security
9.) Correct Answer: True  
   Subject Matter: Federal AMT
10.) Correct Answer: False  
   Subject Matter: Federal Credits
11.) Correct Answer: 110% of last year…  
    Subject Matter: Federal Estimated Payments
12.) Correct Answer: deductible as real estate…  
    Subject Matter: Federal Itemized Deductions
13.) Correct Answer: $50,000 on Schedule E  
    Subject Matter: Federal Itemized Deductions
14.) Correct Answer: $900  
    Subject Matter: Oregon Additions
15.) Correct Answer: Alaska  
    Subject Matter: Oregon Additions
16.) Correct Answer: False  
    Subject Matter: Oregon Credits
17.) Correct Answer: False  
    Subject Matter: Oregon Credits
18.) Correct Answer: All of the military pay, minus …  
    Subject Matter: Oregon How to File
19.) Correct Answer: True  
    Subject Matter: Federal Credits
20.) Correct Answer: $0  
    Subject Matter: Federal Itemized Deductions
21.) Correct Answer: $228  
    Subject Matter: Oregon Credits
22.) Correct Answer: Until a date established …  
    Subject Matter: Oregon License Law
23.) Correct Answer: False  
    Subject Matter: Federal Bus Income & Deduction
24.) Correct Answer: False  
    Subject Matter: Federal Dividends
25.) Correct Answer: False  
    Subject Matter: Federal Earned Income
26.) Correct Answer: claim his wife’s exemption  
    Subject Matter: Federal How to File
27.) Correct Answer: False  
    Subject Matter: Federal Passive & Rentals
28.) Correct Answer: $3,000 short-term capital loss  
    Subject Matter: Federal Sales of Property
29.) Correct Answer: False  
    Subject Matter: Federal Sales of Property
30.) Correct Answer: Contributions to qualified …  
    Subject Matter: Federal AMT
31.) Correct Answer: True  
    Subject Matter: Federal Estimated Payments
32.) Correct Answer: Interest from an installment…  
    Subject Matter: OR Part Year Non-resident
33.) Correct Answer: 5 days  
    Subject Matter: Oregon License Law
34.) Correct Answer: True  
    Subject Matter: Oregon License Law
35.) Correct Answer: June 15th  
    Subject Matter: Oregon License Law
36.) Correct Answer: False  
    Subject Matter: Federal How to File
37.) Correct Answer: You must report the amount …  
    Subject Matter: Federal Passive & Rentals
38.) Correct Answer: $1,000  
    Subject Matter: Federal Passive & Rentals
2017 - 2018 Proctor Site Information

The following proctor sites offer Tax Board examinations. The proctor sites are listed in alphabetical order by the city in which they are located. Indicate only one location on your exam application form with the Site Code.

- Your location selection will be final once you submit your application.
- Be sure to add the proctor fee to your total.
- You must take the exam within 60 days of the date on the letter from the Board approving you to take the exam. After 60 days your exam approval expire, so you would submit a new application with all applicable examination fees.
- Do not contact the proctor site to schedule your exam time until after you receive the letter from the Board approving you to test.

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<tr>
<td><strong>City - Albany</strong></td>
<td><strong>Linn Benton Comm. College</strong> 6500 Pacific Blvd. SW Albany, OR 97321</td>
<td>By Appointment Only Monday – Friday</td>
<td>All exams</td>
<td>$30</td>
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<tr>
<td>Site Code - LBCC</td>
<td>Phone: (541) 917-4781 Contact: Patty McMenamin Kate Griensewic <a href="mailto:mcmnap@linnbenton.edu">mcmnap@linnbenton.edu</a> <a href="mailto:griensk@linnbenton.edu">griensk@linnbenton.edu</a></td>
<td>Closed holidays, semester breaks, finals weeks</td>
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<td><strong>City - Astoria</strong></td>
<td><strong>Clatsop Community College</strong> Columbia Hall 1st Fl, Room 110 1651 Lexington Ave Astoria, OR 97103</td>
<td>By Appointment Only</td>
<td>1.5 hrs - Consultant State Only 4 hrs – Preparer 5 hrs - Consultant</td>
<td>$40 $60 $60</td>
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<tr>
<td>Site Code - CLATSOP</td>
<td>Phone: (503) 338-2426 Contact: Colleen Violette e-mail: <a href="mailto:cviolette@clatsopcc.edu">cviolette@clatsopcc.edu</a></td>
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| City – Bend | Central Oregon Community College  
2600 NW College Way  
Bend, OR  97703  
Phone: (541) 383-7538  
(541) 383-7539  
Contact:  
Andrew Fegette  
Kellie Smith, supervisor  
ksmith@cocc.edu  
Map and directions available at:  
https://www.cocc.edu/tutoring-and-testing |
| City – Brookings | Southwestern Oregon Community College  
96082 Lone Ranch Parkway  
Brookings, OR  97415  
Phone: (541) 813-1668  
Contact: John Jenkins  
john.jenkins@socc.edu  
Map and directions available at:  
http://www.socc.edu/directions |
| City – Coos Bay | Southwestern Oregon Community College - Stensland Hall  
1988 Newmark  
Coos Bay, OR  97420  
Phone: (541) 888-7405  
Contact: Susan Anderson  
sanderson@socc.edu  
Map and directions available at:  
https://www.socc.edu/directions |
| City – Eugene | **University of Oregon - Testing Center**<br>1590 E 13th Avenue Room 270<br>Eugene, Oregon 97403 | **By Appointment Only**<br>Monday – Friday | 1.5 hrs - Consultant<br>State Only<br>$30 | 1.5 hrs - Preparer<br>$60 | 4 hrs - Consultant<br>$60 | 5 hrs - Consultant<br>$60 |
| City – Grants Pass | **Rogue Community College - Testing Center**<br>214 SW 4th Street<br>Grants Pass, Oregon 97526 | **By Appointment Only**<br>Monday – Friday | 1.5 hrs - Consultant<br>State Only<br>$30 | 1.5 hrs - Preparer<br>$60 | 4 hrs - Preparer<br>$60 | 5 hrs - Consultant<br>$60 |
| City – Klamath Falls | **Klamath Community College - Learning Resources Center**<br>7390 S 6th Street<br>Klamath Falls, OR 97603 | **By Appointment Only**<br>Monday – Friday | 1.5 hrs - Consultant<br>State Only<br>$20 | 1.5 hrs - Preparer<br>$20 | 4 hrs - Preparer<br>$20 | 5 hrs - Consultant<br>$20 |

Phone: (541) 346-3230<br>Contact: David Espinoza<br>Lisa Montgomery

Map and directions available at: [http://testing.uoregon.edu](http://testing.uoregon.edu)

Phone: (541) 956-7494<br>Contact: Dana Jacklin<br>djacklin@roguecc.edu

Map and directions available at: [http://www.roguecc.edu/Maps/](http://www.roguecc.edu/Maps/)

Phone: (541) 880-2334<br>Contact: Barb Dalke<br>dalke@kalmathcc.edu<br>testingcenter@kalmathcc.edu

Map and directions available at: [https://www.klamathcc.edu/About/Campus/Directions](https://www.klamathcc.edu/About/Campus/Directions)
<table>
<thead>
<tr>
<th>City – La Grande</th>
<th>Eastern Oregon University - Testing Services ZH 112</th>
<th>By Appointment Only</th>
</tr>
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<tbody>
<tr>
<td>Site Code - EOU</td>
<td>One University Blvd La Grande, OR 97850</td>
<td>1.5 hrs - Consultant State Only</td>
</tr>
<tr>
<td></td>
<td>(541) 962-3788 Contact: Travis Paulson <a href="mailto:testing@eou.edu">testing@eou.edu</a></td>
<td>4 hrs – Preparer $60</td>
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<tr>
<td></td>
<td>Map and directions available at: <a href="https://www.eou.edu/">https://www.eou.edu/</a></td>
<td>5 hrs - Consultant $60</td>
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<tr>
<th>City – McMinnville</th>
<th>Chemeketa Comm. College – Yamhill Valley Campus</th>
<th>By Appointment Only</th>
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<tbody>
<tr>
<td>Site Code - CCC-YVC</td>
<td>288 NE Norton Lane McMinnville, OR 97128</td>
<td>All exams $60</td>
</tr>
<tr>
<td></td>
<td>(503) 316-3240 Contact: Scheduling Center <a href="mailto:Jean.cole@chemeketa.edu">Jean.cole@chemeketa.edu</a></td>
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<tr>
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<td>Map and directions available at: <a href="http://www.chemeketa.edu/locations/yamhill/map.html">http://www.chemeketa.edu/locations/yamhill/map.html</a></td>
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<th>City – Medford</th>
<th>Southern Oregon University – Testing Center at the HEC</th>
<th>By Appointment Only</th>
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<tbody>
<tr>
<td>Site Code - SOU</td>
<td>101 S. Bartlett St - Room 108 Medford, OR 97501</td>
<td>1.5 hrs - Consultant State Only</td>
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<tr>
<td></td>
<td>(541) 552-8150 Contact: Janet Hartmann <a href="mailto:testing@sou.edu">testing@sou.edu</a></td>
<td>4 hrs – Preparer $60</td>
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<td>Map and directions available at: <a href="http://roguevalleyevents.com/venue/sourcc-higher-education-center-hec/">http://roguevalleyevents.com/venue/sourcc-higher-education-center-hec/</a></td>
<td>5 hrs - Consultant $60</td>
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<tr>
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<td></td>
<td>Closed holidays &amp; Dec 21-Jan 2</td>
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</table>
| City – Newport | Hatfield Marine Science Center - Guin Library  
2030 S. Marine Science Drive  
Newport, OR  97365 |
| --- |
| (541) 867-0249  
(541) 867-0108  
Contact: Judy Mullen  
Mary Marklin |
| Mary.markland@oregonstate.edu  
judy.mullen@oregonstate.edu  
hmsc.library@oregonstate.edu |
| By Appointment Only  
Monday - Friday |
| Closed holidays |
| Contact: Judy Mullen  
Mary Marklin |
| All Exams  
$10 |

| City – Ontario | Treasure Valley Community College  
Testing Center 650 College Blvd.  
Ontario, OR  97914 |
<table>
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<tbody>
<tr>
<td>(541) 881-5799</td>
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</tbody>
</table>
| Contact: Wally Ann Holcomb  
testingcenter@tvcc.cc |
| All exams  
$40 |

**Note:** Mountain Time  
Monday-Thursday  
Closed holidays
| City – Oregon City | Clackamas Community College  
19600 Molalla Ave.  
Oregon City, OR  97045  
(503) 594-3283  
Contact:  Ric Jenkerson  
[testing@clackamas.edu](mailto:testing@clackamas.edu)  
Map and directions available at: [https://www.clackamas.edu/404-error?aspxerrorpath=/Oregon_City_Campus.aspx](https://www.clackamas.edu/404-error?aspxerrorpath=/Oregon_City_Campus.aspx) | By Appointment Only  
Monday – Friday  
*Closed holidays and finals week each term* | All exams  
$60 |
| City – Pendleton | Blue Mountain Community College - Testing Center  
2411 NW Carden Ave  
PO Box 100  
Pendleton, OR  97801  
Phone: (541) 278-5931 or (541) 278-5929  
Contact:  Holly Schuening  
Tami Pelles  
[testingcenter@bluecc.edu](mailto:testingcenter@bluecc.edu)  
[hschuening@bluecc.edu](mailto:hschuening@bluecc.edu)  
Map and directions available at: [bluecc.edu/about-bmcc/locations/bmcc-pendleton/directions-and-maps](http://bluecc.edu/about-bmcc/locations/bmcc-pendleton/directions-and-maps) | By Appointment Only  
Tuesday & Thursday  
*Closed holidays* | All exams  
$60 |
| City – Portland | Portland State University - Testing Services  
527 SW Hall St., Suite 340  
University Center Bldg.  
Portland, OR  97201  
Contact:  Heather Goah (503) 725-5301  
[testing@pdx.edu](mailto:testing@pdx.edu)  
Online registration available: [http://www.pdx.edu/shac/testing-register](http://www.pdx.edu/shac/testing-register)  
Map available: [www.pdx.edu/shac/testing-directions](http://www.pdx.edu/shac/testing-directions) | By Appointment Only  
Monday – Friday  
*Closed holidays - Christmas Break December 25th to January 1st* | All exams  
$60 |
<table>
<thead>
<tr>
<th>City – Roseburg</th>
<th><strong>Umpqua Community College</strong> Counseling &amp; Testing 1140 College Rd. / P.O. Box 967 Roseburg, OR 97470</th>
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</thead>
<tbody>
<tr>
<td>Phone: (541) 440-7659</td>
<td><strong>By Appointment Only</strong> 2nd Monday of each month or by appointment</td>
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<tr>
<td>Contact: Roger Sanchez</td>
<td>Closed holidays</td>
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<td></td>
<td>* Map &amp; directions on-line at: <a href="http://www.umpqua.edu/maps-a-directions">www.umpqua.edu/maps-a-directions</a></td>
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<tr>
<td></td>
<td>By Appointment Only</td>
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<tr>
<td></td>
<td>1.5 hrs - Consultant State Only</td>
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<td>4 hrs – Preparer</td>
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<th>City – Salem</th>
<th><strong>Chemeketa Community College Testing Center</strong> - Building 2, 1st Floor, Room 110 4000 Lancaster Drive NE Salem, OR 97309</th>
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<tbody>
<tr>
<td>Phone: (503) 399-6556</td>
<td><strong>By Appointment Only</strong> Monday – Friday</td>
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<tr>
<td>Contact: Testing Center</td>
<td>Closed holidays &amp; finals week each term</td>
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<td>All exams</td>
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<tr>
<th>City – The Dalles</th>
<th><strong>Columbia Gorge Comm. College - Testing Center</strong> 400 E. Scenic Drive The Dalles, OR 97058</th>
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<tr>
<td>(541) 506-6011 (541) 506-6017</td>
<td><strong>By Appointment Only</strong> Mon, Wed &amp; Thurs</td>
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<tr>
<td>Contact: Nicole Hughes</td>
<td>Closed holidays</td>
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<td>By Appointment Only</td>
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<tr>
<td>City – Tillamook</td>
<td>Tillamook Bay Community College - Testing Center</td>
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<tr>
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</tr>
<tr>
<td>Site Code - TBCC</td>
<td>4301 3rd Street Tillamook, OR 97141</td>
</tr>
<tr>
<td>(503) 842-8222 x 1710</td>
<td>Contact: Masyn Phoenix</td>
</tr>
<tr>
<td><a href="mailto:masynphoenix@tillamookbaycc.edu">masynphoenix@tillamookbaycc.edu</a></td>
<td></td>
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<tr>
<td>Map and directions available at:</td>
<td><a href="http://tillamookbaycc.edu/">http://tillamookbaycc.edu/</a></td>
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<th>City – Wilsonville</th>
<th>Clackamas Community College - Wilsonville Training Center</th>
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<td>Site Code - CLAC-WTC</td>
<td>29353 Town Center Loop East Wilsonville, OR 97070</td>
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</tr>
<tr>
<td>(503) 594-0945</td>
<td>Contact: Shelly Tracey</td>
<td>Monday – Friday</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(503) 594-0950</td>
<td>Contact: Joyce Gabriel</td>
<td>Saturday possible Call to register</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="mailto:wilddesk@clackamas.edu">wilddesk@clackamas.edu</a></td>
<td><a href="mailto:joyceg@clackamas.edu">joyceg@clackamas.edu</a></td>
<td>Closed holidays</td>
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<tr>
<td>Map &amp; directions on-line at:</td>
<td><a href="http://www.clackamas.edu">www.clackamas.edu</a></td>
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