

IMPORTANT NOTICE

Board of Tax Practitioners - *Board Administered Examination*

Scheduled for: **Saturday, December 12, 2009**

Where: **Winema Place - NW Center at Chemeketa Community College
4061 Winema Place N.E. - Building #50
Salem, Oregon 97305**

Sign-In Time: **9:30 a.m. through 10:30 a.m.**

Examination Instructions: **10:30 a.m. through 11:00 a.m.**

Examination Begin Time: **11:00 a.m.**

Please Note: All exams administered will be based on **2008** tax law.

Space available at the examination site is limited to 275 candidates. The first 275 individuals to make application and qualify for the examination will be granted a seat at the December 12, 2009, board administered examination. Candidates wishing to take the board examination at the above listed location are required to submit all application materials and fees to the board office no later than: **5:00 p.m. - November 12, 2009.**

The Board of Tax Practitioners board examination will begin promptly at 11:00 a.m. **"No show"** candidates will have forfeited their examination fee. Candidates who arrive for sign-in after 10:30 a.m. will be considered a **"no show"** and will not be allowed to sit for the examination.

At the time of sign-in, each candidate taking the examination on December 12, 2009, will be assigned to a table in which they will be taking the examination. Each candidate seated at the table will be administered a different examination.

Photo Identification will be required at the time of sign-in. Only simple function calculators will be allowed - programmable/tape feed/noise making calculators are prohibited. **All items, excluding source documents approved for the open-book preparer exam**, brought to the examination must be placed in **clear/see through** containers. All items must be revealed to and approved by staff at the time of sign-in. Purses, cell phones, etc. will not be allowed in the examination hall – make sure to leave all such items at home or in your vehicle. If you have these items at the time of sign-in, you will not be able to sign-in, you will be asked to go back to your vehicle to deposit the items and you will need to go to the back of the sign-in line. No **SOLID** food items will be allowed during the examination. *(Please refer to the examination rules listed on the reverse side of this notice for additional information).*

Additional Information regarding the examination site:

The waiting area to sign-in to the examination is located outside and is uncovered - you may wish to bring an umbrella and dress appropriately. Once you have signed-in you will not be allowed to leave the building beyond the Board designated area.

Examination Durations:

Preparer & Consultant Examination = 5 hours

Consultant State Only Examination = 1.5 hours

Admittance into the examination site will be restricted to approved candidates, board members, proctors and staff. Family and friends will **NOT** be allowed on the premises.

For questions regarding the board administered examination please contact the board office at (503) 378-4034. To obtain application materials, please refer to our website: www.oregon.gov/OTPB

BOARD ADMINISTERED EXAMINATION RULES

- All items brought into the examination area, excluding source documents approved for the preparer open-book exam, must be in a clear plastic container/bag. Exceptions: liquids (such as soda pop, protein drinks, etc.) can be brought into the examination area, provided they are in their factory sealed containers.
- All cell phones, pagers, purses and/or programmable calculators are prohibited from being in the examination area. Please do not bring these items to the examination. Leave these items at home **OR** secure these items in your car prior to signing into the examination.
- No **solid** food items are allowed in the examination area. Liquid food items (such as soda pop, water, protein drinks, etc.) are allowed during the examination provided they are in a clear plastic container or a factory sealed container. All containers must be revealed to and reviewed by the examination proctor during sign-in of the examination. In addition, cough/throat lozenges are allowed during the examination.
- All items to be used during the examination/brought into the examination area shall be placed on the examination table and remain on the examination table until you have concluded the examination.
- All jackets, coats, vests, etc. must be hung over the back of your chair and remain there until the conclusion of the examination. All pockets within these items must be empty **OR** emptied prior to sign-in.
- If you are a diabetic and need medical supplies and/or a fast acting sugar (such as: hard candy) you may bring these items to the examination. All diabetic supplies (blood glucose monitors, hard candy, etc.) must be revealed to and reviewed by the examination proctor during sign-in of the examination.

The board office and its staff are not responsible for any personal items missing, lost or stolen from candidates.

WHAT TO BRING WITH YOU

- You must present picture ID at sign-in to be admitted to the exam.
- #2 pencils, erasers and a noiseless hand-held sharpener.
- Noiseless battery-operated or solar non-programmable calculator.

Please Note: Programmable calculators, pagers, purses and cellular phones are prohibited.

Preparer applicants ONLY - DO NOT bring your certificate of completion of the 80 hour basic course. This form is only required when applying for your initial license upon successful passage of the examination.

The following source documents will be allowed during the open-book preparer examination:

FEDERAL:

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

OREGON:

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

WHAT TO DO WHEN YOU GET TO THE EXAM

Do: Leave your cell phone, programmable calculator, purse, study materials, solid food & scratch paper at home **OR** in your vehicle.

Don't: Leave your #2 pencils, erasers, sharpener, calculator or approved preparer exam source documents!

Once you have signed into the examination, examinees are not allowed to leave the building until sign-in and examination instructions have concluded. Once the examination has begun examinees are not allowed to go beyond the designated area(s) or speak to another candidate until they have completed and turned in their examination papers. If you leave the building/designated area(s) you will **not** be permitted to re-enter and complete the examination!

SIGN-IN: As you enter the building for sign-in there will be four (4) sign-in stations. You will need to form four (4) lines as each station will have a list of examination applicants based on the LAST name listed on your examination application. Locate the line in which your LAST name falls under and wait for your turn to sign-in.

LOCATE YOUR SEAT: Upon finding your designated seat, verify that the examination booklet has your name listed in the upper right corner. Be sure you sit in the correct seat! **Do not** open your exam booklet until instructed to do so!

ABOUT THE EXAM

Questions are true-false, multiple choice and some problem solving questions which may require the use of forms. All necessary forms are provided. Exams cover Oregon and federal PERSONAL income tax law, theory and practice, the Tax Service Examiners Law and Code of Professional Conduct. The exam for enrolled agents covers Oregon Tax Law and The Code of Professional Conduct. Questions encompass tax law changes for the preparation of **2008** tax returns. The exam is designed to test your level of competence and no "trick" or ambiguous questions will be knowingly used.

REQUIRED PASS SCORES:

Consultant: 75%

Preparer: 75%

Consultant State Only: 75%

BREAKS: As desired but you must sign-out and in at designated stations. Please be advised you will not receive extra time for your time away from the exam.

EXAM RESULTS: Pass or fail results of the examination will be **mailed** as soon as possible. Please allow **30 days** before contacting the board office to find out the status of your examination results. A percentage score will be provided. Examination results will NOT be provided via telephone or in person if you appear at the Tax Board office.

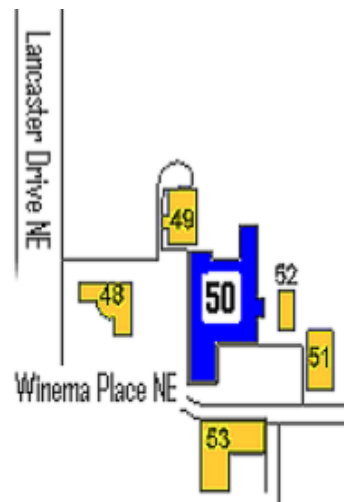
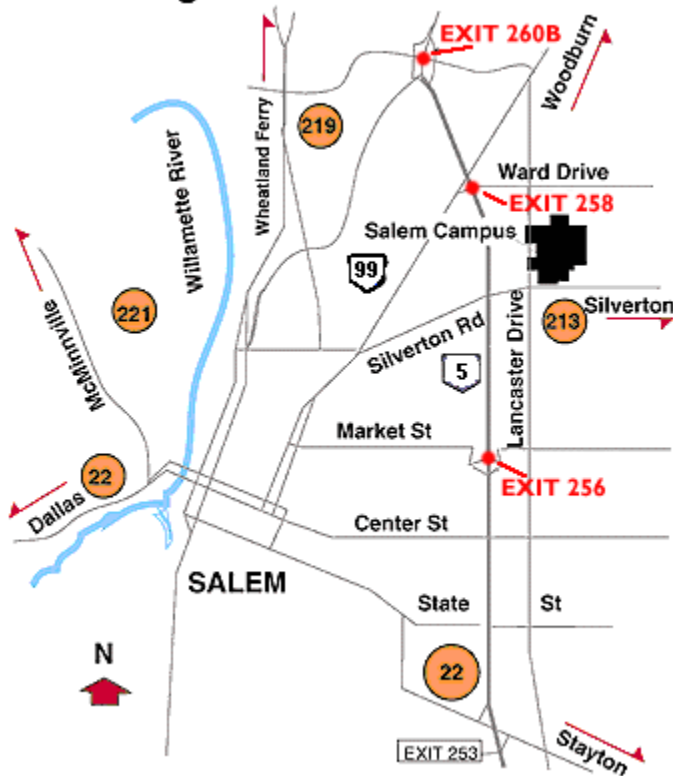
GETTING A LICENSE: After receiving a successful result notice you have **60 days** from the examination date to apply for your initial license. Upon successful passage of the examination: Along with your result notice you will receive an application for your initial license. **Preparer applicants** – it is at this time that you would submit your certificate of completion of the 80 hour basic course.

REVIEWING THE EXAM: IS NOT PERMITTED - [OAR 800-020-0020(6)]. However, your examination result notification will tell you in what general areas of tax law you missed questions.

RETAKE THE EXAM: Your request to retake the examination must be submitted to the Tax Board office along with all applicable fees at least **30 days** prior to the date in which you would like to retake the examination.

MAP & DIRECTIONS TO THE EXAM SITE:

How to get there. . .



Parking - Available between Building #48 and #50

Directions from Portland to Winema Place – Building #50

1. Take I-5 South towards Salem.
2. Take exit number 260B.
3. Turn left onto Chemawa Road NE.
4. Turn right onto Portland Road NE.
5. Turn left onto Lancaster Drive NE.
6. Turn left onto Winema Place NE.

Directions from Eugene to Winema Place – Building #50

1. Take I-5 North towards Salem.
2. Take exit number 256.
3. Turn right onto Market Street NE.
4. Turn left onto Lancaster Drive NE and continue for approximately 2 miles.
5. Turn right onto Winema Place NE.