

~ IMPORTANT NOTICE ~

Board of Tax Practitioners 2016 Board-Administered Examination

DATE:

Saturday, December 10, 2016

LOCATION:

**Chemeketa Winema
Winema Place NE
4001 Winema Place NE
Salem, OR 97305**

TESTING SITE IS LOCATED IN MAPS CREDIT UNION BUILDING ON THE 2ND FLOOR

SIGN-IN:

9:30 – 10:30 a.m.

INSTRUCTIONS:

10:30 – 11:00 a.m.

EXAMINATIONS BEGIN:

11:00 a.m.

DURATION OF EXAMINATIONS:

Preparer & consultant exams: 5 hours

Consultant state-only exam: 1.5 hours

All examinations are based on 2015 tax law and rules.

To take this offering of the examination, you must submit all application materials and fees to the Board office **no later than 5 p.m., November 10, 2016**. The first 125-150 individuals to apply and qualify will get a seat.

You will need current government-issued photo identification to sign-in. You will not be allowed to take the exam without it. Candidates arriving after 10:30 a.m. will be considered "**no shows**" and will not be allowed to sit for the examination. "**No shows**" forfeit their examination fees. Admittance to the examination is restricted to approved candidates, board members, proctors and staff. Family and friends are *not* admitted.

The sign-in waiting area is outdoors and uncovered, so dress accordingly. After sign-in, you will not be allowed to leave the building until you have completed your exam.

Applications are available on our Web site, www.oregon.gov/OBTP

If you have questions about the examinations, call the Board office at (503) 378-4034 or the Exam and Education Coordinator at (503) 373-1691

During and after the examination

Sign-in: There will be sign-in stations arranged alphabetically according to last names. Get into the appropriate line, based on the last name you used on your examination application and wait for your turn to sign in. Each candidate is required to abide by the following examination rules:

- You will need current government-issued photo identification to sign-in. You will **not be allowed** to take the exam without it.
- Acceptable items include government-issued identification, simple-function calculators, #2 pencils or mechanical pencils, erasers, manual pencil sharpener, highlighters, approved preparer source documents, earplugs and tissues.
 - If you need medical supplies or a fast-acting sugar such as hard candy, you may bring these items to the examination. All medical supplies must be declared to staff for review at sign-in.
 - Liquids such as soft drinks, water and protein drinks are allowed in clear plastic containers or original sealed containers. All containers must be presented for inspection at sign-in.
- All items brought into the examination area, except source documents approved for the preparer open-book exam, must be in clear plastic container or bag. No backpacks, brief-cases or purses are allowed. Source documents must be readily accessible for inspection.
- Cell phones, pagers, laptops, I-Pods, electronic notebooks, purses, brief-cases, backpacks and programmable calculators are **prohibited** in the examination area. Only simple-function calculators are allowed. Leave prohibited items at home or in your vehicle, including scratch or additional paper items such as this examination approval notice and approval letter. You will **not** be able to sign in with these items in your possession. If you have any of these items at the time of sign-in, and you wish to keep them, you will be asked to go back to your vehicle to deposit the items and you will be required to begin again at the back of the sign-in line. If you do not wish to return these items to your vehicle they will be discarded by staff. They will not be returned to you.
- Items you will use during the examination must be placed on the examination table and remain there until you finish your examination.
- Outerwear you are not wearing must be hung on the back of your chair; pockets must be emptied at or before sign-in.

After you sign in, you cannot leave the building until after the examination. Once the examination begins, you will not be allowed to leave the designated areas or speak with others. If you leave the building or designated areas before completing your exam, you will **not** be permitted to re-enter or complete the exam. Chemeketa Community College is a non-smoking campus.

Locate your seat: You will be assigned a seat at a table, where each person will be given a different examination. Verify that the examination booklet has your name in the upper right corner. **Do not** open your exam booklet until instructed to do so.

Taking the exam: Examinations begin promptly at 11 a.m. **All exams are based on 2015 tax law and rules** and are designed to test your competence without “trick” or ambiguous questions. Exams consist of true/false, multiple-choice and problem-solving questions that may require the use of forms, all of which will be provided. Exams cover Oregon and federal personal income tax theory and practice, including the Oregon Revised Statutes and Oregon Administrative Rules that apply to income-tax preparation and the code of conduct contained in the Oregon Administrative Rules.

Enrolled agent exams cover Oregon tax law and the code of professional conduct. Questions encompass tax law changes affecting the preparation of **2015** tax returns. The duration of this exam is 1 ½ hours.

Consultant and Preparer exams cover Federal and State of Oregon tax law and the code of professional conduct. Questions encompass tax law changes affecting the preparation of **2015** tax returns. The duration of these exams are 5 hours.

Breaks: You may sign out for breaks as desired and sign back in, but you will not receive extra time to complete your exam.

Exam results: You must answer 75 percent of the questions correctly to pass. Your score will be mailed as soon as possible within 30 days of the date you took the exam. Do not contact the Board office for exam results unless you do not receive them within 30 days. No exam results will be given by phone or in person at the Board office. No reviews of the exam are permitted, per OAR 800-020-0020(6).

Getting a license: If you pass the exam, you will receive a license application with your notification. You have 60 days from the day you took the exam in which to apply. Applicants for tax preparer licensure are required to submit your certificate of completion or college transcripts verifying successful completion of 80 hours of basic tax education with your application.

Retaking the exam: If you do not pass the exam your application to re-take an examination must be submitted to the Board office with all applicable fees at least 30 days before the date on which you want to re-take the examination.

Neither the Board of Tax Practitioners nor the proctor site will be responsible for candidates' lost, stolen, or missing items.

What to bring to the examination

- Government-issued photo identification, you will not be allowed to take the exam without it.
- Pencils (No. 2 or mechanical), erasers, and a manual pencil sharpener. Highlighters are acceptable.
- A noiseless battery-operated or solar (non-programmable) simple-function calculator.
- Only **preparer** examinees are allowed to use the following source documents during the examination:

FEDERAL:

- Pub. 17
- Pub. 850 – English – *Foreign Language* Glossary of Terms and Phrases
- Federal Form 1040 Instructions (not forms booklets)

OREGON:

- Pub. 17-1/2 (Oregon)
- Oregon Income Tax Full-Year Resident Form 40 and Instructions – Schedules OR-ASC and WFC
- Oregon Income Tax Part-Year Resident/Nonresident Form 40N, Form 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*

Non-removable tabs are acceptable in source documents. Blank pages are not allowed including index dividers. The blank backs of pages from allowable source documents downloaded off of official websites are allowed. Writing and highlighting on source documents is acceptable.

Source documents in languages other than English are acceptable. All source documents must be official publications or copies downloaded from the official websites of the IRS and/or the Department of Revenue

Oregon Administrative Rule 800-020-0022

Examination Conduct; Disqualification

(1) Examination Conduct: Examinations shall be conducted in a designated area with restricted access. Approval notification of an applicant's eligibility to take the examination must be issued by the board office prior to scheduling an appointment for examination. Authorization must be provided by the board office or proctoring site before bringing any materials, electronic equipment or devices into the examination area. Applicants shall be required to provide a government issued photographic identification such as a driver's license before being allowed to take the examination.

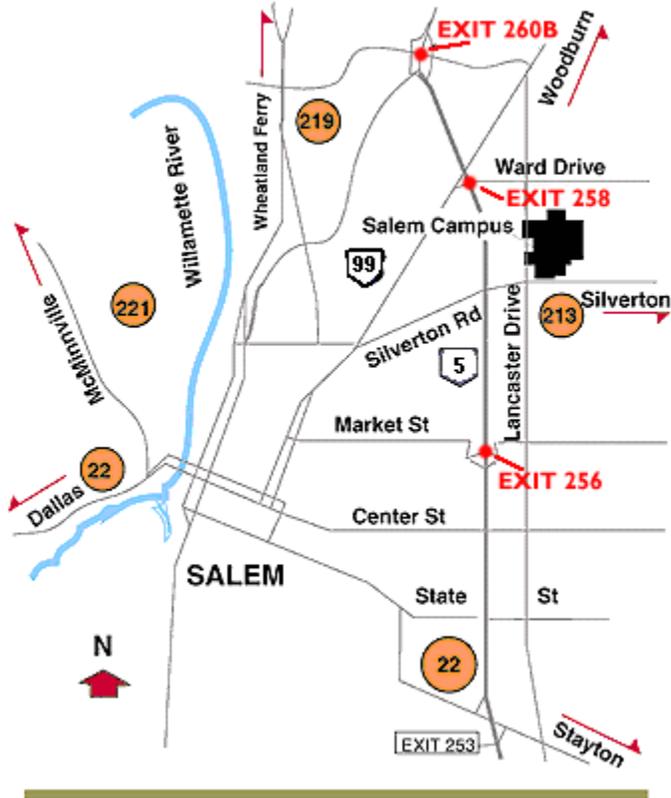
(2) Examination Disqualification: A candidate may be immediately disqualified during or after the examination for conduct that interferes with the examination. Such conduct includes:

- (a) Taking or attempting to take any unauthorized items, notes, materials or devices into the examination area;
- (b) Giving or attempting to give assistance to others in answering questions during the examination;
- (c) Receiving or attempting to receive assistance during the examination, including assistance from other individuals, notes, books or devices to answer questions;
- (d) Removing or attempting to remove any secure examination-related information, notes, or materials from the examination site;
- (e) Failing to follow directions relative to the conduct of the examination;
- (f) Exhibiting behavior which impedes the normal progress of the examination; and
- (g) Endangering the health or safety of a person involved in the examination.

(3) Disqualification will invalidate the examination and result in forfeiture of the examination and fees. Any candidate who has been disqualified during an exam will need to request in writing approval from the Board to retake the exam. The candidate will be required to reapply by submitting a new exam application, additional examination fees, and a letter requesting approval to retake the exam including an explanation of their actions which resulted in disqualification from the exam. If approved the examination will be scheduled at a date, time and place determined by the Board.

Map and directions

How to get there. . .



Parking - Available between Building #48 and #50

TESTING SITE IS LOCATED IN MAPS CREDIT UNION BUILDING ON THE 2ND FLOOR

Directions from Portland to Winema Place

Take I-5 South toward Salem

1. Take exit 260B
2. Turn left onto Chemawa Road NE
3. Turn right onto Portland Road NE
4. Turn left onto Lancaster Drive NE
5. Turn left onto Winema Place NE

Directions from Eugene to Winema Place

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