

Tax Preparer Examination Outline

Federal

How to file -- 10%

Filing status
Dependents
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
Married Filing Separately
Student Loan Interest
Self-employed health-
insurance
Self-employment tax
Penalty on early withdrawal

Itemized deductions -- 10%

Medical
Taxes
Interest
Contributions
Casualty

Credits -- 10%

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

Federal and State Mini Problems -- 12%

Oregon

How to file – 4%

Filing status

Filing requirements, Non-resident status

Additions -- 4%

Interest

Taxes

Other

Subtractions -- 8%

Taxes

Interest

Military

Federal pensions

Social Security/railroad retirement

Oregon refunds

American Indian

Lottery winnings

Domestic partner benefits

Special medical

Deductions -- 2%

Standard

Itemized

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

Oregon License Law -- 6%