

Tax Preparer Exam Source Documents

For Exams from October 1, 2020 to September 30, 2021

All Questions on the Tax Preparer Exam are based on These Documents

Federal

- Publication 17 – Your Federal Income Tax for Individuals
- Publication 54 – Tax Guide for U.S. Citizens and Resident Aliens Abroad
- Publication 225 – Farmer’s Tax Guide
- Publication 334 – Tax Guide for Small Business
- Publication 527 – Residential Rental Property
- Publication 587 – Business Use of Your Home
- Publication 596 – Earned Income Credit (EIC)
- Publication 850 – English-Foreign Language Glossary of Words and Phrases
- Publication 936 – Home Mortgage Interest Deduction
- Publication 946 – How to Depreciate Property
- Publication 970 – Tax Benefits for Education
- Publication 974 - Premium Tax Credit
- Federal Form 1040 Instructions (not forms booklets)
- Form 6251 Instructions – Alternative Minimum Tax – Individual

Oregon

- Publication OR-17
- Oregon Income Tax Full-Year Resident Form OR-40 and Instructions
- Oregon Income Tax Part-Year Resident/Nonresident Form OR-40N and OR-40P
- OR-A Instructions
- OR-WFHDC Instructions
- Oregon Administrative Rules, Chapter 800: 800-010-0015 through 800-030-0050
- Oregon Revised Statutes, Chapter 673: 673.605 through 673.990

Tax Preparer Exam Resources

For Exams from October 1, 2020 to September 30, 2021

Source Documents Allowed in the Tax Preparer Exam

Federal (These may contain notes and highlighting.)

- Publication 17 – Your Federal Income Tax for Individuals
- Publication 850 – English-Foreign Language Glossary of Words and Phrases
- Publication 974 - Premium Tax Credit
- Federal Form 1040 Instructions (not forms booklets)
- 2019 Quick Reference Sheets (from the Board’s website)

Federal (These must be completely blank with no markings or highlighting whatsoever.)

- Form 1040 – U.S. Individual Income Tax Return
- Form 1040 Schedules 1, 2, and 3 (forms only)
- Form 1040 Schedules A, B, C, D, E, and SE (forms only)
- Form 4137 – Social Security and Medicare Tax on Unreported Tip Income (form only)
- Form 8829 – Expenses for Business Use of Your Home (form only)

Oregon (These may contain notes and highlighting.)

- Publication OR-17
- Oregon Income Tax Full-Year Resident Form OR-40 and Instructions
- Oregon Income Tax Part-Year Resident/Nonresident Form OR-40N and OR-40P
- Oregon Administrative Rules, Chapter 800: 800-010-0015 through 800-030-0050
- Oregon Revised Statutes, Chapter 673: 673.605 through 673.990

Oregon (These must be completely blank with no markings or highlighting whatsoever.)

- Form OR-40
- Form OR-ASC