

Tax Preparer Exam Resources

Source Documents Allowed in the Tax Preparer Exam

Federal

- Publication 17 – Your Federal Income Tax
- Publication 850 – English/Foreign Language Glossary of Tax Words and Phrases
- Publication 915: Worksheet 1 – Figuring Your Taxable Benefits
- Publication 974 - Premium Tax Credit
- Form 1040 – U.S. Individual Income Tax Return
- Instructions for Form 1040
- Form 1040 Schedules 1, 2, 3, 4, and 5 (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)
- Form 8863 – Education Credits (form only)
- 2018 Quick Reference Sheets (from the Board’s website)

Oregon

- Publication OR-17 – Oregon Individual Income Tax Guide
- Publication - Oregon Income Tax Full-Year Resident, including:
 - Forms OR-40 and OR-40-V
- Schedules OR-ASC, OR-ADD-DEP, OR-529 and OR-DONATE
- Publication - Oregon Income Tax Part-Year Resident/Nonresident, including:
 - Forms OR-40N and OR-40P
- Schedule OR-WFHDC – Oregon Working Family Household and Dependent Care Credit for Full-year Households
- Oregon Administrative Rules, Chapter 800
- Divisions 800-010-0015 through 800-030-0050
- Oregon Revised Statutes, Sections 673.605 through 673.990

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, the Department of Revenue or the Board.

Note: Publications, quick reference sheets and instructions may contain notes and highlighting. Schedules and Forms must be completely blank with no markings or highlighting whatsoever.