

**Tax Preparer Examination Outline  
For Exams from October 1, 2020 to  
September 30, 2021**

**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%**