

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%