

GENERAL INFORMATION BOOKLET

Table of Contents

THIS BOOKLET IS UPDATED YEARLY ON SEPTEMBER 1ST

1.	Licensing	2
2.	How to Become Licensed in Tax Preparation	2
3.	Requirements for Becoming a Licensed Tax Preparer or Licensed Tax Consultant	3
4.	Basic Education	4
5.	Continuing Education	4
6.	Exam Application Process	5
7.	Fees	5
8.	Refunds	6
9.	Examination Subject Matter and Format	6
10.	Materials Needed and Materials not Allowed in the Exam Room	7
11.	Grading the Exam	7
12.	Passing Grade	7
13.	After the Exam	7
14.	Approved Basic Course Sponsors	8 & 9
15.	Consultant Examination Index	10 & 11
16.	Preparer Examination Index	12
17.	Consultant Examination Subject Outline and Percent of Coverage	13 & 14
18.	Preparer Examination Subject Outline and Percent of Coverage	15 & 16
19.	Answer Sheet Instructions	17
20.	Sample Answer Sheet	18
21.	Reference Guide	19 & 21
22.	Sample Test with Frequently Missed Questions - Preparer	22 to 26
23.	Sample Test with Frequently Missed Questions - Consultant	27 to 30
24.	Frequently Missed Topics	31
25.	Preparer Exam - List of Source Documents	32
26.	Consultant Exam - List of Source Documents	33
27.	Answers, subject matter and references to the frequently missed questions	34 & 35
28.	Schedule & Location of Annual State Administered Exam	36
29.	List of Colleges available for Proctoring of Exams throughout the Year	37 to 41

IF YOU HAVE A QUESTION OR A CONCERN, DO NOT HESITATE TO CONTACT US!

Phone: (503) 378-4034
Fax (503) 378-2757 or 378-3575
E-Mail: tax.bd@state.or.us

All forms, applications, examination study references as well as licensing & examination information can be obtained on our website at: www.oregon.gov/OTPB

General Information About the Exams

LICENSING

There are approximately 2,274 tax preparers and 1,978 tax consultants licensed in Oregon. All preparers and consultants are licensed through an examination procedure. Any person who is enrolled to practice before the Internal Revenue Service and holds a treasury card may be licensed after passing an examination covering Oregon Income Tax Law and Oregon Tax Practitioner Law.

Licensed attorneys rendering services in the performance of duties as an attorney-at-law; fiduciaries; certified public accountants and licensed public accountant's who hold a permit from the Oregon Board of Accountancy and their employees, are exempt from licensing by the Board of Tax Practitioners.

- All tax preparer licenses expire on **September 30** following initial application for license **OR** renewal.
- All tax consultant licenses expire on **May 31** following initial application for license **OR** renewal.
- An applicant who passes the examination must apply for licensing within **60 days** from the date on the examination result notification letter. If application for licensure is NOT made within **60 days**, the applicant must re-apply and be re-examined.

The Board updates and administers examinations throughout each year. Examination consultants retained by the Board regularly review and update the exam question banks and develop new items. Examinee/consultant comments and new exam questions are reviewed by the Board. All questions used on the examinations receive **at least** five separate reviews for clarity and law accuracy prior to the release of the annual examinations. Updated **consultant** examinations are released on August 1st each year. Updated **preparer** examinations are released on September 1st each year. In order to pass the tax preparer examination, careful and comprehensive preparation is required. It is based on knowledge gained during the successful completion of an 80-hour basic income tax course. The tax consultant examination is based on experience and knowledge gained from working, attending continuing education courses/seminars, individual study and research.

HOW TO BECOME LICENSED IN TAX PREPARATION

TYPES OF LICENSES

A tax preparer license enables a person to lawfully prepare personal income tax returns in Oregon for a fee and/or valuable consideration. A tax preparer must work under the supervision of a licensed tax consultant, a certified public accountant, a public accountant, or an attorney.

A tax consultant license enables a person to lawfully prepare personal income tax returns in Oregon for a fee and/or valuable consideration as a self-employed or independent tax practitioner.

After working a cumulative total of at least 780 hours within two of the last five years and acquiring 15 hours of continuing education (CE) in the subject matter of personal income tax, a tax preparer may qualify to take the tax consultant examination. *Please note:* The 15 hour CE requirement must have been completed within the year prior to your examination application date. Preparers and employers should keep documented evidence of hours worked as employers will need to complete a "Verification of Work Experience" form for the applicant to qualify for the consultant examination. Only hours spent in work directly related to tax preparation may be counted toward meeting the work experience requirement. Applications can be found on our website at: <http://www.oregon.gov/OTP/Forms.shtml>

REQUIREMENTS FOR BECOMING A LICENSED TAX PREPARER OR CONSULTANT

To Become a Licensed Tax Preparer:

- You must be at least 18 years of age.
- You must be a high school graduate or have passed an equivalency examination (GED).
- You must complete a minimum of 80 clock hours of basic income tax law education. A course designed specifically for this purpose is offered statewide by community colleges, vocational schools as well as private tax preparation firms. The course taken must be one that has been approved by the Board.
- A tax preparer must **re-take** the Basic Course, if after three (3) years from Basic Course completion date the applicant has not yet passed the preparer examination per OAR 800-020-0020(9). A list of approved sponsors can be found within this booklet or on our website at:
http://www.oregon.gov/OTPB/docs/Forms/Basic_Course_Sponsor_List.pdf
- You must pass (75%) the tax preparer examination administered by the Board.
- A certificate of completion of the 80-hour basic course must be submitted with your initial tax preparer **license** application before a license will be issued. **DO NOT** submit this certificate with your examination application.

To Become a Licensed Tax Consultant if Presently Licensed as a Tax Preparer:

- Submit evidence that the applicant has actively worked in the capacity of a licensed tax preparer for not less than 780 hours during at least two of the last five years. A "Verification of Work Experience" form must be filled out by **each** employer.
Volunteer experience is acceptable **only** on a limited basis and **only** if it is through a recognized program such as the VITA program. One hour of such experience will be accepted for each five hours actually worked, up to a maximum of 150 hours. Hours must be verified by the volunteer's supervisor.
- Submit evidence of completion of a minimum of 15 hours continuing education (CE) in the subject matter of personal income taxation. This CE must have been completed within one (1) year prior to making application for examination.
- You must pass (75%) the tax consultant examination administered by the Board.

To Become a Licensed Tax Consultant if NOT Presently Licensed as a Tax Preparer:

- Submit evidence that applicant has completed at least 80 clock hours of education on income tax law.
- A minimum total of 780 hours work experience is required within at least two of the last five years.
- Evidence of completion of 15 hours of continuing education in personal income taxation. Completed within one (1) year prior to making application for examination.
- You must pass (75%) the tax consultant examination administered by the Board.

Out-of-State Experience:

- Submit a full explanation of all past tax preparation experience by completing a "Self-Employment Petition" form. The petition form shall include full documentation of experience/education and must meet or exceed the 780 hours of work experience requirement.
- Evidence of completion of 15 hours of continuing education in personal income taxation. Completed within one (1) year prior to making application for examination.

Experience as an Income Tax Auditor/Taxpayer Service Representative:

- Acceptable experience includes employment with the Internal Revenue Service or the Oregon Department of Revenue.
- A "Verification of Work Experience" form must be filled out by your employer.
- Evidence of completion of 15 hours of continuing education in personal income taxation. Completed within one (1) year prior to making application for examination.

To Become a Licensed Tax Consultant if you are an Enrolled Agent:

- Submit a copy of your Treasury Card. Any other documentation will **NOT** be accepted.
- You must pass (75%) the Oregon Tax Law, Oregon Income Tax Service Law and the Tax Board Code of Professional Conduct portion of the tax consultant examination.

All forms and applications can be obtained on our website at: <http://www.oregon.gov/OTPB/Forms.shtml>

BASIC EDUCATION

Each tax preparer applicant must complete at least 80 classroom hours of instruction in basic income tax law and return preparation. This requirement or the equivalent must also be met for consultant applicants, other than Enrolled Agents, who are **NOT** currently licensed as preparers.

Approved basic courses specifically designed to meet this requirement are offered through several community colleges, vocational schools and private firms. A listing of approved sponsors, can be found in this booklet or our website at: http://www.oregon.gov/OTPB/docs/Forms/Basic_Course_Sponsor_List.pdf Tax-related university level courses *may* also qualify. Proof of education in the form of a copy of a transcript must be submitted with the application.

Each student who successfully completes an 80 hour basic tax course should be furnished with a "Certification of Education Session Attendance" form signed by the course instructor and by the student. To qualify for licensure, applicants must submit the signed "Certification of Education Session Attendance" form to the board office when making application to become a **licensed** tax preparer. **DO NOT** submit this certification with your examination application. Copies of transcripts from colleges and universities are also accepted forms of proof of course completion. No preparer license will be issued until this certification is received in the board office.

Please note: Students may apply to take the preparer exam **before** completion of the 80 hour basic course. A tax preparer must **re-take** the Basic Course, if after three (3) years from Basic Course completion date the applicant has not yet passed the preparer examination per OAR 800-020-0020(9).

CONTINUING EDUCATION

To renew a tax preparer/consultant license, each licensee must attest to attendance at a minimum of 30 clock-hours of acceptable continuing education during the 13 months **prior** to each license year. i.e. License expiration is 9/30/10; continuing education would need to be received between 9/1/09 and 9/30/10. The Board will randomly audit licensee records to verify compliance with continuing education requirements per Oregon Administrative Rule 800-015-0015.

The continuing education requirement is waived for the **first** renewal of a tax preparer or tax consultant license.

Tax preparers/consultants who have allowed their license to lapse and/or have been in an inactive status for less than 3 years, must attest to 30 hours of acceptable continuing education for each year lapsed/inactive in order to qualify for renewal/re-activate their license. i.e. License expiration date is 9/30/09 and the licensee is making application for renewal on or before 9/30/11. The licensee would need to attest to 90 hours of continuing education in order to qualify for renewal/re-activate their license.

If a tax preparer/consultant has allowed their license to lapse and/or has been in an inactive status for 3 years or more, the licensee would need to make application and successfully complete the **preparer** examination (75%).

Tax courses and seminars approved/accepted for continuing education are offered throughout the state by community colleges, industry associations, company schools, and private firms. Continuing education credit for **courses/seminars** attended will be accepted only if the sponsor and the course material meet all of the requirements for continuing education credit: (OAR 800-015-0020 & OAR 800-015-0030). Only **correspondence (self-study) courses** need approval from the Board prior to issuance of credit. A listing of approved correspondence course sponsors can be obtained from our website at: http://www.oregon.gov/OTPB/Approved_Corresp_Courses.shtml

EXAM APPLICATION PROCESS

Your exam application and fee's should be mailed at least 30 days prior to the date in which you wish to take the examination to ensure your exam approval is processed in time. Applications are processed as quickly as possible. During the off-season (February through September) a quicker turn-around time is possible, especially when payment is made by credit card with a faxed application. Exam applications sent to the board office must include the additional proctoring fees charged for an examination at a proctoring site, usually \$25-\$40 (see proctor site listing in the back of this booklet for specific information). Once an examination application is approved and processed the board office will mail to the applicant an examination approval notice. The notice will direct the candidate to contact the proctoring site in which they selected to schedule their examination appointment. At the same time the examination approval notice is sent to the candidate, the candidate's examination packet is sent to the proctoring site chosen. Please **DO NOT** schedule your appointment with the proctor site prior to receiving your approval notice as the proctor site will not have an examination for you to take.

Please note: proctor site location selection for taking the examination is **FINAL** upon making application to the board office. Due to security reasons candidates **CANNOT** make application for more than one examination at a time.

If an examinee has any problems or questions regarding the examination process, they should contact the **Tax Board** immediately for resolution.

FEES

The Board is funded entirely by the fees collected from examinations, licenses, and civil penalties assessed by the Board for violations of Law or Rule. The Legislature approves an expenditure limitation for the Board every biennium.

Fees are non-refundable unless the applicant does not meet the qualifications for examination and licensing. [Please refer to REFUNDS on page six (6) for additional information.]

	<u>Preparers</u>	<u>Consultants</u>	<u>Other</u>
<u>Examinations</u>	\$50	\$85	(+ Proctor Fee)
<u>Initial License</u>	\$80		
If currently an active Licensed Tax Preparer:			
(personal license only)		\$65	
(combination license with business)			\$125
All others		\$95	
(combination license with business)			\$155
<u>Annual License Renewal:</u>			
Active	\$80	\$95	
Inactive	\$35	\$50	
Reactivation of inactive license	\$80	\$95	
Reactivation of lapsed license	\$35 (+ active fee)	\$35 (+ active fee)	
Tax business registration only			\$ 110
Branch office registration			\$ 20
Combination tax business registration & Licensed Tax Consultant/Preparer license			\$155

REFUNDS

Unless an applicant fails to meet the legal requirements for qualifying as a preparer or consultant, or has a documented emergency outside their control (at the discretion of the Board), no refund of the exam fee can be made. A \$10 processing fee will be retained by the Board when issuing refunds to individuals eligible for a refund. Refund requests must be received in **writing** from the applicant. Requests shall include applicants: Name, mailing address, phone number, reason for refund request and a statement verifying the applicant's awareness of the \$10 processing fee.

EXAMINATION SUBJECT MATTER AND FORMAT

Examinations cover Oregon and Federal tax laws followed in the preparation of personal income tax returns. Question banks/examinations are updated each year. **Consultant** examinations are updated yearly on August 1st. **Preparer** examinations are updated yearly on September 1st.

Examples: If the date on your exam application is June 2010, the exam will cover 2008 tax law.

If the date on your **consultant** exam application is July 2010, the exam will cover 2008 tax law.

If the date on your **consultant** exam application is August 2010, the exam will cover 2009 tax law.

If the date on your **preparer** exam application is August 2010, the exam will cover 2008 tax law.

If the date on your **preparer** exam application is September 2010, the exam will cover 2009 tax law.

Assume calendar year and cash basis unless stated otherwise. The exams will cover personal income tax; law, theory and practice. The consultant exam may include questions on corporation or partnership income as the topic relates to personal income tax returns. Preparer and consultant exam questions have both true/false and multiple choice responses. For both the preparer and consultant exams, approximately 75% is on federal law and 25% is on state law.

The **preparer** exam consists of 200 questions divided into four parts. Parts I, II, and III include 176 questions covering Oregon tax laws; Oregon Tax Practitioners Law; Code of Professional Conduct; and Federal income tax; law, theory and practice. These questions cover basic material. Part IV, (24 questions) is a series of scenario based mini-problems related to State and Federal forms and schedules. All schedules, worksheets, forms, etc. needed to complete the mini-problems will be provided.

The **consultant** exam consists of 200 questions. Questions test the applicant on Oregon and Federal personal income tax; law, theory, and practice; the Oregon Tax Practitioners Law; the Board's Code of Professional Conduct (Oregon Administrative Rules, Chapter 800, Division 10); and Board rules for tax preparation businesses (Oregon Administrative Rules Chapter 800, Division 25). Questions are of a more advanced nature than those in the preparer examination.

The **enrolled agent** exam (which covers **ONLY** Oregon State Law) is comprised of 50 questions, testing the applicant on Oregon income tax laws; Oregon Tax Practitioners Law; the Board's Code of Professional Conduct (Oregon Administrative Rules, Chapter 800, Division 10); and Board rules for tax preparation businesses (Oregon Administrative Rules Chapter 800, Division 25). Tax law questions may cover any Oregon topics listed on the examination indexes.

Five (5) hours are allowed to complete the preparer and consultant examinations. Enrolled Agents taking **ONLY** the state-law portion of the consultant exam have 1 ½ hours to complete the examination. Exam dates/times will vary, depending on the location selected (see college listing in the back of this booklet for specific information).

Please Note: Due to security reasons candidates **CANNOT** make application for more than one examination at a time.

MATERIALS NEEDED & MATERIALS NOT ALLOWED IN THE EXAM ROOM

- Place materials brought to the exam in a clear & transparent container OR bag.
- Government issued picture ID: driver's license, an official state photo-identification for individuals who do not drive, or a passport.
- Pencils: Each student should have two or three #2 pencils (or mechanical pencils).
- A pocket pencil sharpener.
- Calculators: Simple function calculators **ONLY**, i.e. only battery/solar operated; noiseless, non-printing, non-programmable calculators are allowed. Calculators must be inspected by the proctor prior to entering the examination area. Programmable calculators will be barred from the exam room.
- Study materials, notebooks, and any papers other than those provided in the exam envelope and acceptable source documents allowed for the preparer examination only, are **not** allowed in the exam room.
- Cellular telephones and pagers are **not** allowed at the exam site.
- Consumption of food varies depending on proctor site.
- Solid food consumption is **not** allowed during a Board Administered examination.

GRADING THE EXAM

The exams are graded by the Board. Proctor sites must return candidate exam materials to the board office within five (5) days of an exam. During peak examination season (Dec – Jan), grade results may take longer to process. Answer sheets must be carefully filled out with errors completely erased. You must use #2 pencils (or mechanical pencils) to fill in the answer sheet(s). An example of a completed answer sheet is provided in this information booklet.

PASSING GRADE

Preparer examinees must correctly answer 75% of the 200 questions/mini-problems asked to pass the examination.

Consultant examinees must correctly answer 75% of the 200 questions asked to pass the examination.

Enrolled agent examinees must correctly answer 75% of the 50 questions asked to pass the examination.

AFTER THE EXAM

All examinees will be notified in writing of their exam scores no later than 30 days from taking the examination. Examination results are mailed to candidates via the U.S. postal service and **will not** be given over the phone or in person by appearing at the board office. Failing candidates are eligible to sit for the next succeeding examination upon filing for a re-take examination and submitting payment of all required examination fees to the board office. Passing candidates will have **60 days** to apply for their license or they will be required to re-test. Anyone who does not take the exam, (is a 'No Show') or who takes it and fails will **not** be refunded the exam fee (see REFUNDS for additional information).

NOTE: After four preparer or consultant examination failures, enrollment in an 80-hour basic course or a consultant examination preparation course is **strongly recommended**. A tax preparer must **re-take** the Basic Course, if after three (3) years from Basic Course completion date the applicant has not yet passed the preparer examination per OAR 800-020-0020(9).

Please Note: **NO review** of the examination questions by any applicant will be granted per OAR 800-020-0020(7).

BASIC COURSE SPONSORS: September 1, 2009 through August 31, 2010

List is subject to change* - *Instructor taught class unless otherwise noted* - *Sponsors listed in GRAY are pending

Sponsor/Address	Phone	Fax	E-mail	Website	Add. Info.
Annette Saarinen AccountTax of Oregon, Inc. 8050 SW Pfaffle St., Suite 110 Tigard, OR 97223	(503) 619-1040	(503) 619-1045	annettes@accounttaxoforegon.com	Accounttaxoforegon.com	N/A
Margaret A. Atchison, EA/LTC 250 NW Franklin Ave. #102 Bend, OR 97701	(541) 330-8949	(541) 330-8938	margaret@atchisontax.com	www.atchisontax.com	N/A
Peggy Hudson Blue Mountain Comm. College 3275 Baker Baker City, OR 97814	(541) 523-9127 Ext. 3200	(541) 523-9128	peggyhudson@bluecc.edu	www.bluecc.edu	N/A
Wade Muller Blue Mountain Comm. College 2411 NW Carden / PO Box 100 Pendleton, OR 97801	(541) 278-5736	(541) 278-5177	swallace@bluecc.edu	www.bluecc.edu	<i>Offering on-line courses</i>
Jo Schermerhorn Cascade Financial 7903 SE Madison Portland, OR 97215	(503) 762-8231	(503) 762-8232	jo2scher@comcast.net		N/A
Nancy Jumper Central Oregon Comm. Col. 2600 NW College Way Bend, OR 97701	(541) 383-7270	(541) 383-7503	class inquiries: ceinfo@cocc.edu personal: njumper@cocc.edu	http://noncredit.cocc.edu	N/A
Ron Hulett Chemeketa Community Col. 4000 Lancaster Drive NE Salem OR 97309	(503) 399-5114	(503) 589-7628	pbowlsby@chemeketa.edu	www.chemeketa.edu	<i>Offering on-line courses</i>
James Stekelberg Clackamas Community College 19600 Molalla Ave. Oregon City, OR 97045	(503) 657-6958, ext. 2882 or (503) 657-6958 ext. 2419	(503) 650-6659	james@clackamas.edu	www.clackamas.edu	<i>On-line course only</i>
Jim Hintz H & R Block Income Tax Sch. 2700 NE Sandy Blvd. Portland, OR 97232	(503) 239-5075 Outside PDX: 1-800-829-2000	(503) 239-1003	jhintz@hrblock.com	www.hrblock.com	<i>Call for instructor names/locations</i>
Jerry Doty Heald College 6035 NE 78 th Court Portland, OR 97218	(503) 229-0492	(503) 505-5400	Jerry-doty@heald.edu	www.heald.edu	N/A
Charles McCabe/Sheila Clark The Income Tax School 1801 Libbie Ave., Suite 100 Richmond, VA 23226	(800) 984-1040 or (804) 204-1040	(804) 213-4248	cmccabe@peoplestax.com	www.theincometaxschool.com	<i>Offering on-line courses</i>
Mamie Carter, LTC Jackson Hewitt Tax Service 516 SE Chkalov Dr., No. 15 Vancouver, WA 98683	(503) 251-5442	(360)750-5567	mcarter@jhtaxnw.com scross@jhtaxnw.com	www.jacksonhewitt.com	<i>Offering on-line courses</i>
Alois Weidinger Jackson Hewitt Tax Srv 2303 NW Remkin Pass Dr. Bend, OR 97701	(541) 382-1983	(541) 312-2229	aweidinger@deschutestax.com	www.jacksonhewitt.com	<i>Offering on-line courses</i>
Christina Phillips Fastax, Inc. – PFS Tax School Jackson Hewitt Tax Srv #0975 4676 Commercial St SE / PMB 373 Salem, OR 97302	(503) 585-4663 Outside Salem: 1-866-634-1040	(503) 362-5972	N/A	N/A	<i>Offering on-line courses</i>
Katherine Sue Hewitt Klamath Community College 7390 South Sixth Street Klamath Falls, OR 97603	(541) 880-2261	(541) 885-7758	Hewitt@klamathcc.edu	www.klamathcc.edu	N/A
Chris Culver Lane Community College 4000 E. 30 th Ave. Eugene, OR 97405	(541) 463-5153		culverc@lanecc.edu	www.lanecc.edu	N/A
Heather Smith Liberty Tax Service 1716 Corporate Landing Pkwy Virginia Beach, VA 23454	(757) 493-8855	1-800-880-6432	Heather.smith@libtax.com	www.libertytax.com	<i>Offering on-line courses</i>
Mary Linebarger Mary's A Tax Service, LLC 309 Court Street The Dalles, Oregon 97058	(541) 298-2829	(541) 298-2829	ataxservice@gmail.com	N/A	N/A

Sponsor/Address	Phone	Fax	E-mail	Website	Add. Info.
SanDee M. Tharp Pacific Northwest Tax Service 13405 NW Cornell Road Portland, OR 97229	(503) 646-5600	(503) 350-0265	smtharp2@gmail	www.pnwtaxschool.com	<i>Offering On-line & Correspondence Courses</i>
T. Estrada / C. Roman Refund Express, Inc. P.O. Box 1122 221 W. Central, Suite D Sutherlin, Oregon 97479	(541) 459-1673		refundexpressinc@aol.com	N/A	N/A
Arlene Soto Southwestern OR Comm. Col. 1988 Newmark Coos Bay, OR 97420	(541) 756-6445	(541) 888-7601	asoto@socc.edu	www.socc.edu	N/A
Stephanie Crosier Stephanie's School of Taxes P.O. Box 2798 Winston, OR 97496	(541) 672-5321	(541) 672-5321	dsbooks@qwestoffice.net		N/A
Teresa J. Hector TEC Institute of Oregon, LLC 905 W 8 th Medford, Oregon 97501	(541) 774-4201	(541) 774-4202	tjhector@juno.com	www.tecinstitute.com	<i>Offering Correspondence Courses</i>
Robin VanWinkle Umpqua Community College P.O. Box 967 Roseburg, OR 97470	(541) 440-4601	(541) 440-7721	Robin.VanWinkle@Umpqua.edu	www.umpqua.edu	N/A

Check the following URL frequently for updates to the sponsor listing:
http://www.oregon.gov/OTPB/docs/Forms/GEN_INFO.pdf

CONSULTANT EXAMINATION INDEX & STUDY GUIDE FOR CONSULTANT EXAMINEES

<u>DESCRIPTION/STUDY TOPICS</u>	<u>REFERENCE USED</u>
Filing Requirements	Pub 17
Filing Status	
Dependents/Exemptions	
Gross Income	
W-2's, Interest, Dividends, Refunds, Alimony	Pub 525
Pensions, IRA's, Clergy, Unemployment,	Pub 575
Social Security, and Other Income	Pub 590
Excludable Income	
Oregon	Pub 17 1/2 Oregon booklet
Code of Professional Conduct	OAR's Chapter 800
<hr/>	
Standard Deduction	Pub 17
Schedule A	
Medical, Taxes, Interest, Investment Interest,	Pub 502
Contributions, Casualty Losses, and	Pub 936
Misc including Form 2106	Pub 463 Pub 970
Oregon	Pub 17 1/2
<hr/>	
Basis of Assets	Pub 17 Pub 551
Depreciation	Pub 946
Sec 179, Bonus Depreciation, MACRS,	Pub 225
Listed Property	Pub 334
Oregon	Pub 17 1/2 1040 booklet
<hr/>	
Schedule C	Pub 334
Business vs Hobby, and Home Office	Pub 535 Pub 587
Schedule F	Pub 225
Schedule SE	Pub 463
Oregon	Pub 17 1/2
<hr/>	
Schedule E Rentals	Pub 17
Royalties and K-1's	Pub 925
Passive Activities	
NOL's	Pub 536
Oregon	Pub 17 1/2
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Over for additional study topics.

<u>DESCRIPTION/STUDY TOPICS</u>	<u>REFERENCE USED</u>
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Sales and Exchanges	Pub 544
Sch D, Form 4797, Involuntary Conversions, Repossessions, and Like-Kind Exchanges	Pub 551
Installment Sales and Form 6252	Pub 537
Sale of Personal Residence	Pub 523
	Pub 17
	Pub 225
	Pub 334
Oregon	Pub 17 1/2

Adjustments to Income	Pub 17
Education, Student Loan Interest, Tuition & Fees	Pub 970
IRA	Pub 590
Moving Expense	1040 booklet
SE Tax	
SE Health Insurance	
SE Retirement Plans	
Penalty for Early Withdrawal	
Alimony	
Personal Property Rental Expenses	
Oregon	Pub 17 1/2 Oregon booklets

AMT	Pub 225
Tax Credits	Pub 17
EIC, Child Care, Child Tax, Additional Child Tax, Foreign Tax Cr, Education, Retirement Savings, Adoption, Gas Tax, and Excess SS Tax and RRTI Tax	Pub 970
Oregon	Pub 17 1/2 Oregon booklets

Filing due dates	Pub 17
Estimated taxes	1040 booklet
Penalty for IRA's and Form 5329	Pub 590
Advance EIC Payments	Pub 225
	Pub 334
Oregon	Pub 17 1/2 Oregon booklets

Review for Final Exam

Final Exam and Review of Answers

This outline is set up to be 10 classes reviewing material covered on the Consultant's Exam. Each class would be 3 hours. Each class would incorporate Oregon into the discussion as required including both resident and non-resident information using Oregon references. Quizzes could be used at either the beginning or the end of class to reinforce material taught.

PREPARER EXAMINATION INDEX

Course Guide for Basic Course Instructors

DESCRIPTION / COURSE TOPICS	REFERENCES USED
Tax Practitioner Oregon Law	Oregon Administrative Rules Oregon Revised Statutes
Federal Filing Requirements/Federal Filing Dates	Publication 17, Chapter 1
Federal Filing Status	Publication 17, Chapter 2
Personal and Dependent Exemptions	Publication 17, Chapter 3
Gross Income	Publication 17, Chapters: 6-9 & 12
Standard and Itemized Deductions Medical, Taxes, Interest	Publication 17, Chapters: 21-25 Publication 970
Itemized Deductions Contributions, Casualty, Car and Employee Business Deductions, Work-related Deductions, Miscellaneous Deductions	Publication 17, Chapters: 26-30
Adjustments to Income IRA, Moving, Alimony Miscellaneous Adjustments	Publication 17, Chapters: 18-20 1040 Instructions Publication 970
OREGON Form 40 ERA Program (Elderly Rental Assistance)	Publication 17 ½ Oregon Instructions 40 & 40S
Other Income Rental Income and Expense Retirement Plans, Pensions, Annuities Other Income	Publication 17, Chapters: 10-11 & 13
Mid-Term Examination	
Schedules C – F – SE	Publication 225 and 334
Basis of Assets and Depreciation	Publication 17, Chapters: 10 & 14 Publication 225 and 334
Sale & Exchange of Capital Assets Personal Residence, Bad Debts, Installment Sales	Publication 17, Chapters: 15-17
Supplemental Gains & Losses Form 4797	Publication 225 and 334
OREGON Part Year and Non-Resident	Publication 17 ½ Oregon Instructions 40N & 40P
Credits	Publication 17, Chapters: 33-38 Publication 970
Other Taxes and Payments Alternative Minimum Tax Minor Children Estimated Tax, Excess FICA	Publication 17, Chapters: 4-5, 11 & 31-32
Review Final Examination Review Final Examination Interviewing Techniques Amended Returns	

**BOARD OF TAX PRACTITIONERS
CONSULTANT EXAMINATION SUBJECT OUTLINE
includes approximate percentage of coverage**

<u>FEDERAL</u>		<u>FEDERAL</u>	
<u>How to File</u>	6%	<u>Itemized Deductions</u>	12%
1 Filing Status		1 Medical	
2 Personal Exemptions		2 Taxes	
3 Filing Requirements		3 Interest	
4 Dependents		4 Contributions	
<u>Earned Income</u>	2.5%	5 Casualty losses	
1 Wages		6 Miscellaneous Deductions	
2 Tips		a. Employee Business	
3 Fringe Benefits		b. Production of Income	
<u>Interest</u>	2%	c. Education	
1 Taxable		<u>Credits</u>	3.5%
2 Exempt		1 Child Care	
3 OID		2 Child Tax	
<u>Dividends</u>	2%	3 Earned Income	
1 Ordinary		4 Education	
2 Nontaxable		5 Mortgage Interest	
3 Capital Gain		6 Other	
<u>Business Income and Deductions</u>	4.5%	<u>Estimated Payments</u>	1%
<u>Passive Activities and Rentals</u>	3%	<u>Self Employment Tax</u>	.5%
<u>Farms</u>	1.5%	<u>Alternative Minimum Tax</u>	1.5%
<u>Pensions and Annuities</u>	2%	<u>Other Taxes</u>	2.5%
<u>Social Security</u>	1%	1 Lump Sum Distributions	
<u>Depreciation</u>	3%	2 Penalties	
<u>Sales of Property</u>	17.5%	3 Tips	
1 Basis		4 Household Employment	
2 Capital Assets		<u>Net Operating Losses</u>	1%
3 Business Property		<u>& At Risk Amounts</u>	
4 Residence		<u>Amended Returns</u>	1.5%
5 Installment and Repossessions		<u>Other Areas</u>	.5%
6 Depreciation Recapture		<u>Adjustments</u>	4%
7 Involuntary Conversions		1 IRA, SEP, KEOGH	
8 Nontaxable Exchanges		2 Alimony	
<u>Miscellaneous Income</u>	2%	3 Moving Expenses	
		4 Other	

❖ Changes made to the index for this season – None to federal

**BOARD OF TAX PRACTITIONERS
CONSULTANT EXAMINATION SUBJECT OUTLINE
includes approximate percentage of coverage**

OREGON

How to File **3%**

- 1 Filing Status
- 2 Requirements
- 3 Non-Residents
- 4 Exemptions

Additions **3%**

- 1 Municipal Bonds
- 2 Other

Subtractions **4%**

- 1 Taxes
- 2 Interest
- 3 Military Pensions
- 4 Other Pensions
- 5 Other Subtractions

Deductions **2.5%**

- 1 Standard Deduction
- 2 Itemized Deductions
- 3 Oregon Medical

Credits **4%**

- 1 Child Care
- 2 Political
- 3 Exemption Credits
- 4 Retirement
- 5 Working Family
- 6 Other

Payments **1%**

- 1 Estimated

Part Year/Non-Resident **2%**

License Law **5.5%**

- ❖ Changes made to the index for this season –
None to Oregon

**BOARD OF TAX PRACTITIONERS
PREPARER EXAMINATION SUBJECT OUTLINE
includes approximate percentage of coverage**

FEDERAL

How to File 13.5%

- 1 Filing Status
- 2 Dependents
- 3 Personal Exemptions
- 4 Filing Requirements

Income 11.5%

- 1 Earned Income
- 2 Tips
- 3 Interest
- 4 Dividends
- 5 Business, Farm
- 6 Retirement, Pensions
- 7 Rentals
- 8 Depreciation
- 9 Social Security
- 10 Investment
- 11 Other Income

Assets 8.5%

- 1 Capital/Ordinary
- 2 Basis
- 3 Sale of Capital Assets
- 4 Sale of Business Assets (Form 4797)
- 5 Installment Sales (Form 6252)
- 6 Personal Residence

Adjustments 5%

- 1 IRA, SEP, Keogh, Simple
- 2 Alimony
- 3 Self-employed health insurance
- 4 Moving
- 5 Education related
- 6 Self-employment tax
- 7 Penalty on early withdrawal

FEDERAL

Itemized Deductions 15%

- 1 Medical
- 2 Taxes
- 3 Interest
- 4 Contributions
- 5 Casualty
- 6 Continuing education
- 7 Employee business expense
- 8 Miscellaneous
- 9 Limitations

Credits 5%

- 1 Child Care
- 2 Elderly, Disabled
- 3 Earned Income
- 4 Education
- 5 Child Tax
- 6 Adoption
- 7 Other Credits

Other Taxes 2.5%

- 1 Self Employment
- 2 Alternative Minimum
- 3 Averaging/Lump Sum
- 4 Tax Computation
- 5 IRAs and other retirement plans
- 6 Other

Payments 2.5%

- 1 Estimated
- 2 Excess FICA
- 3 Other

❖ Changes made to the index for this season –
Over for Oregon

**BOARD OF TAX PRACTITIONERS
PREPARER EXAMINATION SUBJECT OUTLINE
includes approximate percentage of coverage**

OREGON

OREGON

<u>How to File</u>	4%
1 Filing Status	
2 Filing Requirements	
3 Non Resident Status	
 <u>Additions</u>	 3%
1 Interest	
2 Taxes	
3 Other	
 <u>Subtractions</u>	 6%
1 Taxes	
2 Interest	
3 Military	
4 Federal Pensions	
5 Social Security/ Railroad Retirement	
6 Oregon Refunds	
7 American Indian	
8 Lottery Winnings	
9 Domestic Partner Benefits	
10 Higher Education Expense	
11 Other	
 <u>Deductions</u>	 1.5%
1 Standard	
2 Itemized	
3 Special Medical	

<u>Credits</u>	3%
1 Child Care	
2 Elderly or the Disabled	
3 Retirement Income	
4 Political	
5 Working Family	
6 Earned Income	
7 Exemptions	
8 Long Term Care	
9 Residential Energy	
10 Other	
 <u>Payments</u>	 1%
1 Estimates	
2 Tax Computation	
 <u>License Law, Rules of Conduct</u>	 6%
 <u>Mini Problems</u> (Federal & Oregon)	 12%

Approximately 65% is on federal law, 24.5% on state law and 12% are combined Federal & Oregon Mini Problems. There are 200 questions on the exam.

❖ Changes made to the index for this season – None

SAVE THIS PAGE FOR ANSWER SHEET FORM

This reference guide will be provided to all candidates with their examination materials. You will NOT be able to bring a copy of this reference guide with you into the examination.

FEDERAL

Mileage Rates:

2008 Key Tax Amounts:

- Exemption: **\$3,500**
- Child Tax Credit = **\$1,000 per child**
- Excess FICA = **\$6,324**

Date	Business	Charity	Moving	Medical
Jan-June	50.5 cents	14 cents	19 cents	19 cents
July-Dec	58.5 cents	14 cents	27 cents	27 cents

Standard Deduction

Filing Status	MFJ or QW	Single	HOH	MFS
Basic Deduction	\$10,900	\$5,450	\$8,000	\$5,450
Blind *	\$1,050	\$1,350	\$1,350	\$1,050
65 or over *	\$1,050	\$1,350	\$1,350	\$1,050
Dependent	Greater of \$900 or earned income plus \$300 but not to exceed \$5,450			

* Add to basic deduction amount. If married filing jointly and both taxpayers qualify, add \$2,100 to the basic deduction amount.

2008 Phase-Out Ranges:

Filing Status	MFJ	QW	Single	HOH	MFS
Education Savings Bond Interest Exclusion	\$100,650 - \$130,650	\$100,650 - \$130,650	\$67,100 - \$82,100	\$67,100 - \$82,100	N/A
Itemized Deductions*	\$159,950	\$159,950	\$159,950	\$159,950	\$79,975
Personal Exemptions	\$239,950-\$362,450	\$239,950-\$362,450	\$159,950-\$282,450	\$199,950-\$322,450	\$119,975-\$181,225
Student Loan Interest Deduction	\$115,000-\$145,000	\$55,000-\$70,000	\$55,000-\$70,000	\$55,000-\$70,000	N/A
Tuition and Fees Deduction...\$4,000**	\$130,000	\$65,000	\$65,000	\$65,000	N/A
Tuition and Fees Deduction...\$2,000**	\$160,000	\$80,000	\$80,000	\$80,000	N/A
Coverdell Education Savings Account ESA	\$190,000-\$220,000	\$95,000-\$110,000	\$95,000-\$110,000	\$95,000-\$110,000	\$95,000-\$110,000
Roth IRA	\$159,000-\$169,000	\$159,000-\$169,000	\$101,000-\$116,000	\$101,000-\$116,000	\$0-\$10,000
Traditional IRA	\$85,000-\$105,000	\$85,000-\$105,000	\$53,000-\$63,000	\$53,000-\$63,000	\$0-\$10,000
Child Tax Credit	\$110,000-\$130,000	\$75,000-\$95,000	\$75,000-\$95,000	\$75,000-\$95,000	\$55,000-\$75,000
Hope Scholarship & Lifetime Learning Credit	\$96,000-\$116,000	\$48,000-\$58,000	\$48,000-\$58,000	\$48,000-\$58,000	N/A
Retirement Saver's Contribution Credit	\$32,000-\$53,000	\$16,000-\$26,500	\$16,000-\$26,500	\$24,000-\$39,750	\$16,000-\$26,500

* Phase-out begins at this amount

**No deduction allowed if taxpayer's AGI exceeds this amount

Reference guide continued on next page

OREGON

Oregon Basic Information 2008:

- Exemption Credit: \$169

Standard Deduction 2008:

Filing Status	Standard Deduction	+ Age 65 or over, Blind (each)
Married Filing Joint/Qual Widow(er)	\$3,735	\$1,000
Single	\$1,865	\$1,200
Head of Household	\$3,005	\$1,200
Married Filing Separately	\$1,865	\$1,000
<i>If Spouse Itemizes Deductions</i>	NONE	
Dependent Children:	Greater of \$900 or the amount of earned income, plus \$300 (not to exceed \$1,865) * Blind dependent: Add \$1,200	

Child & Dependent Care Credit:

Federal Taxable Income Form 1040, line 43 OR Form 1040A, line 27	Your decimal amount is:
Over ----- – But not over \$5,000	.30
Over \$5,000 – But not over \$10,000	.15
Over \$10,000 – But not over \$15,000	.08
Over \$15,000 – But not over \$25,000	.06
Over \$25,000 – But not over \$35,000	.05
Over \$35,000 – But not over \$45,000	.04
Over \$45,000 – But not over -----	.00

Oregon Filing Requirements:

Filing Status	Age	If gross Income is more than:
Single, can be claimed on another's return	Any	\$900*
Single	Under 65	\$5,110
	65 or Over	\$6,310
Married/RDP joint return	Both under 65	\$10,220
	One 65 or over	\$11,220
	Both 65 or over	\$12,220
Married/RDP separate return	Under 65	\$5,110
	65 or over	\$6,110
Head of Household	Under 65	\$6,385
	65 or over	\$7,585
Qualifying Widow(er)	Under 65	\$7,115
	65 or over	\$8,115

In addition, file a return if:

- You are required to file a federal return
- You had \$1/more of OR inc. tax w/held from your wages.
- *The larger of \$900 or your earned income plus \$300, up to your standard deduction amount.

Working Family Child Care Credit Tables

Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$20,800	.40
20,801	– 21,850	.36
21,851	– 22,900	.32
22,901	– 23,900	.24
23,901	– 24,950	.16
24,951	– 26,000	.08
26,001	– -----	.00

Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$28,000	.40
28,001	– 29,400	.36
29,401	– 30,800	.32
30,801	– 32,200	.24
32,201	– 33,600	.16
33,601	– 35,000	.08
35,001	– -----	.00

Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$35,200	.40
35,201	– 36,950	.36
36,951	– 38,700	.32
38,701	– 40,500	.24
40,501	– 42,250	.16
42,251	– 44,000	.08
44,001	– -----	.00

Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$42,400	.40
42,401	– 44,500	.36
44,501	– 46,650	.32
46,651	– 48,750	.24
48,751	– 50,900	.16
50,901	– 53,000	.08
53,001	– -----	.00

Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$49,600	.40
49,601	– 52,100	.36
52,101	– 54,550	.32
54,551	– 57,050	.24
57,051	– 59,500	.16
59,501	– 62,000	.08
62,001	– -----	.00

Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$56,800	.40
56,801	– 59,650	.36
59,651	– 62,500	.32
62,501	– 65,300	.24
65,301	– 68,150	.16
68,151	– 71,000	.08
71,001	– -----	.00

Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$64,000	.40
64,001	– 67,200	.36
67,201	– 70,400	.32
70,401	– 73,600	.24
73,601	– 76,800	.16
76,801	– 80,000	.08
80,001	– -----	.00

Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$71,200	.40
71,201	– 74,750	.36
74,751	– 78,300	.32
78,301	– 81,900	.24
81,901	– 85,450	.16
85,451	– 89,000	.08
89,001	– -----	.00

Oregon Exemption Credit Tables:

If your filing status is.... And Form 40, line 8 is less than or equal to.....	
Single	\$159,950
Married/RDP filing joint or qualifying widow(er)	\$239,950
Married/RDP filing separately	\$119,950
Head of household	\$199,950
...multiply your total exemptions on line 6e by \$169. Enter the result on Form 40, line 33. <i>Do not use the exemption credit worksheet</i>	

If your filing status is.... And Form 40, line 8 is more than...	
Single	\$242,450
Married/RDP filing joint or qualifying widow(er)	\$322,450
Married/RDP filing separately	\$161,200
Head of household	\$282,450
...multiply your total exemptions on line 6e by \$56. Enter the result on Form 40, line 33. <i>Do not use the exemption credit worksheet</i>	

Sample Test with Frequently Missed Questions

PREPARER MOST MISSED QUESTIONS Taken During the 2008-2009 Exam cycle on 2007 Tax Law *Referenced to 2007 Publications*

Answers, subject matter and references can be found on the attached pages

These questions are published for subject matter only. They may have been updated since used on a current test.

1. Tammi converted her personal sewing machine for use in her new alteration business. The FMV of her machine is \$540. She can claim Section 179 during the first year the machine is placed in service.
 - A. True
 - B. False

2. Which dependent is required to file a federal return:
 - A. Shiela earned \$800 in interest
 - B. Karen earned \$200 in interest and \$4900 in wages
 - C. Phil earned \$350 in interest and \$2000 in wages
 - D. Bob earned \$5160 in wages

3. John Andersen's wife left two years ago and he hasn't heard from her since. He and his 4-year-old son moved in with his mother, where he pays half the cost of utilities and food. His mother owns the house. His filing status is:
 - A. Single
 - B. Married filing separately
 - C. Head of household
 - D. Qualifying widower

4. Mary Brown has a car she uses solely for self-employment. She elects to use the standard mileage allowance and may also deduct:
 - A. Interest on her automobile
 - B. Parking citations
 - C. Unusually large car repairs
 - D. The cost of her car insurance

5. A deaf and blind child, age 18, has \$5,000 interest income and \$2,000 wages. He is claimed on his parent's return. When filing his Oregon personal return, how many exemption credits may he claim for himself?
 - A. 0
 - B. 1
 - C. 2
 - D. 3

PREPARER MOST MISSED QUESTIONS (Cont.)

Mini Problem #1 - Schedule C attached.

Mr. Roundabout is the sole proprietor of CU Auto Parts. Records contain the following information:

\$295,000 Gross sales
\$5,000 Returns and allowances
\$90,000 Beginning inventory
\$220,000 Gross purchases
\$2,000 Repair parts withdrawn from inventory for son's hotrod
\$80,000 Ending inventory
\$2,000 Insurance
\$10,000 Rent
\$18,000 Gross payroll
\$3,600 Employer payroll taxes
\$8,500 Gas and truck repairs
\$3,000 Utilities

Proprietor expenses while out of town on company business:

\$800 Meals
\$1,200 Travel

\$400 Entertainment - prospective customers
\$600 Employee education and training expenses
\$1,900 Medical insurance premiums for proprietor
\$500 Miscellaneous business expense

6. What are the total expenses, not including depreciation?
- A. \$48,000
 - B. \$48,300
 - C. \$48,600
 - D. \$49,900
7. Mary owned and operated a carousel in the local park. She paid \$25,000 for the carousel and used \$12,500 in depreciation. The carousel is currently valued at \$15,000. Mary gifted the carousel to a local pizza parlor in the tax year. What is the basis the pizza parlor will begin depreciating the carousel?
- A. \$10,000
 - B. \$12,500
 - C. \$15,000
 - D. \$25,000
8. If a person's only income is self-employment, they are required to file a Schedule C.
- A. True
 - B. False
9. Select the employee expense that is not an allowable itemized deduction:
- A. Malpractice insurance premiums paid by a registered nurse.
 - B. A painter's coveralls and work shoes.
 - C. A costume for a member of a Spanish dancing troupe.
 - D. Tuition, books, and supplies needed for a first-aid course by a fireman.

PREPARER MOST MISSED QUESTIONS (Cont.)

10. Because of the depressed economic situation in Oregon, Mr. Taxpayer worked all year in Wyoming. His wife stayed in their home in Coos Bay with the children and worked part-time at a cannery. They are filing a joint federal return. They may file separate Oregon returns.
- A. True
 - B. False
11. Mr. Snyder files married filing separate. He paid \$2,800 in child care for his qualifying dependent. The decimal amount for the federal child and dependent care credit, based on his taxable income is .06. Mr. Snyder has an Oregon credit of:
- A. \$0
 - B. \$120
 - C. \$168
 - D. \$280
12. Henry is separated from his spouse. She is filing Head of Household and claiming the children. Henry's federal tax is \$3000 on the federal return. He also has \$300 interest from series E bonds and paid \$1700 of additional federal tax. Henry's total subtractions are:
- A. \$3050
 - B. \$3300
 - C. \$4700
 - D. \$5000

Mini Problem #5 - Schedule C and Form 8829 attached.

Martina is a Licensed Tax Consultant who works out of an office in her home. Her office is 20 X 15. Her home is 2500 square feet. She has the following income and expenses:

Business income - \$75,000
Interest on business checking - \$25
Wages - \$15,000
Mortgage interest - \$8,000
Property taxes - \$1,500
Electricity - \$1,000
Water/sewer - \$500
New roof - \$5,000
Copier lease - \$1,500
Painting of office - \$500
Repair window in office - \$200
Office expense - \$2,000

13. Net income before office in home expense equals:
- A. \$55,800
 - B. \$56,025
 - C. \$56,500
 - D. \$58,025

PREPARER MOST MISSED QUESTIONS (Cont.)

14. Office in home expenses without depreciation equal:

- A. Direct \$700 / Indirect \$10,500
- B. Direct \$700 / Indirect \$11,000
- C. Direct \$2,000 / Indirect \$9,500
- D. Direct \$2,200 / Indirect \$11,000

Mini Problem #6 – Form 2441 & Oregon Child Care Worksheet

Mr. & Mrs. Jose Garcia are married filing a joint return. Claiming two children, ages 3 and 5. They are full time students for nine months. Each earned \$2,000 on their summer jobs. They paid Child Care Inc. \$4,200 to care for their children. Their combined adjusted gross income was \$4,000. They had student loans totaling \$20,000.

15. What is their federal child care credit:

- A. \$0
- B. \$700
- C. \$1470
- D. \$2275

16. What is their state child and dependent care credit:

- A. \$0
- B. \$600
- C. \$700
- D. \$1950

17. Uncle Bert, a union member, drove 5 miles a day to the union hall for 150 days to get his work assignments. He then drove 800 miles total, for the year, from the union hall to the job sites. How many miles can qualify for a business deduction:

- A. 0
- B. 750
- C. 800
- D. 1550

18. A copy of the federal tax return must be attached to Oregon Form 40S.

- A. True
- B. False

Mini Problem #6 - Form 40, page 1 attached.

Bruce is filing as married, filing, separate. He has the following entries on his federal return. He did not itemize this year or last.

Taxable Railroad Retirement TIER I	\$8,000
Federal Tax Liability	\$3,000
Wages	\$12,000
Oregon Refund	\$300

He does not have any adjustments to income.

PREPARER MOST MISSED QUESTIONS (Cont.)

19. What is Bruce's federal adjusted gross income:

- A. \$12,000
- B. \$12,300
- C. \$20,000
- D. \$20,300

Mini Problem #7 - Schedule C attached.

Susan Brown owns and operates Family Fashions, a ready to wear clothing shop. Income for the year was \$410,000, which includes sales of \$350,000, a bank loan of \$50,000, \$9,000 from the sale of a delivery truck used only for business, and \$1,000 from a business bad debt deducted in a previous year.

20. Gross receipts reportable on Schedule C are:

- A. \$351,000
- B. \$359,000
- C. \$401,000
- D. \$410,000

CONSULTANT MOST MISSED QUESTIONS
Taken During the 2008-2009 Exam cycle on 2007 Tax Law
Referenced to 2007 Publications

Answers, subject matter and references can be found on the attached pages

These questions are published for subject matter only. They may have been updated since used on a current test.

1. "Points" (loan payment fees) paid by the seller in a real estate transaction are reported on the seller's tax return as:
 - A. Interest on Schedule A
 - B. Selling expenses
 - C. Miscellaneous expense on Schedule A
 - D. A transaction which does not affect his tax return

2. Taxpayer owns a landscaping business in which he uses a tractor and a diesel-powered highway vehicle. On last year's tax return, Form 4136 showed a fuel tax credit of \$300 for fuel use in the tractor. Taxpayer will include \$300 in this year's income.
 - A. True
 - B. False

3. A union longshoreman travels from his home to the union hall. He receives a job assignment within the metropolitan area where he does the majority of his work. What mileage is deductible?
 - A. All of his mileage from the union hall to the job.
 - B. All of his mileage from his home to the job.
 - C. His mileage from home to the union hall.
 - D. None of his mileage.

4. Joe Baron refinanced his rental property for \$70,000. He used \$50,000 to pay off the prior mortgage on his rental property and \$20,000 for home improvements on his personal residence. He can deduct interest on:
 - A. \$70,000 on Schedule E
 - B. \$50,000 on Schedule E, \$20,000 on Schedule A
 - C. \$50,000 on Schedule E
 - D. None is deductible

5. Cassie has a child daycare business in her home. She is open 10 hours a day, 5 days a week, and 52 weeks a year. The total home; 2500 square feet is accessible to the children except for Cassie's bedroom, which is 500 square feet. What percentage is used to calculate business use of home expenses? (Note: Total hours for 365 days = 8760).
 - A. 20%
 - B. 23.74%
 - C. 29.68%
 - D. 80%

6. The loss on the sale or exchange of property between an individual and a corporation in which the individual owns 35 percent of the stock may NOT be deducted in computing the individual's taxable income.
 - A. True
 - B. False

CONSULTANT MOST MISSED QUESTIONS (Cont.)

7. A single taxpayer received the following income:

Taxable interest \$20,000
Pension \$5,000 (\$2,000 taxable)
Social Security \$6,000
Oregon Municipal Bond \$1,000

How much of the Social Security benefits are taxable for Federal?

- A. -0-
B. \$500
C. \$1,500
D. \$2,000
8. A recognizable loss on a Roth IRA is deducted on Schedule A, subject to the 2% of AGI limit.
- A. True
B. False
9. Taxpayer filed extensions through October 15. He filed his return in November of the same year. He had a balance due of \$3,000. His late filing penalty percentage on the balance due is:
- A. 5%
B. 5% per month
C. 25%
D. 100%
10. Mr. Lee is single, 80, and has no earned income. He will be claimed as a dependent on his son's return. He must also file a return if his gross taxable income exceeds:
- A. \$850
B. \$1,825
C. \$2,050
D. \$3,025
11. A married taxpayer filing separately paid \$3,500 federal income tax. His federal tax deduction on the Oregon return without considering the stimulus payment is:
- A. 1,865
B. \$2,800
C. \$3,500
D. \$5,600
12. Mr. Cohen loaned \$1,000 to his cousin two years ago to buy a personal automobile. He received a note bearing interest at eight percent per annum. His cousin filed bankruptcy during the tax year without making any principal payments. How should Mr. Cohen treat the loss, if any, on his return?
- A. No loss allowed
B. \$1,000 short-term capital loss
C. \$1,000 long-term capital loss
D. \$1,000 business bad debt

CONSULTANT MOST MISSED QUESTIONS (Cont.)

13. If a taxpayer sells a commercial building for \$125,000 (basis \$100,000) receives \$16,000 in the year of sale and carries a contract for 20 years, he must use the installment method of reporting the sale of the building.
- A. True
 - B. False
14. Bill Badd sold his residence in December. He received a Form 1099-S showing \$600 real estate tax charged to the buyer on closing. Bill paid \$2,600 real estate tax in the current year. If he itemizes, his deduction for real estate tax would be?
- A. \$2,600 on Schedule A and ignore the Form 1099
 - B. \$2,000 on Schedule A and report \$600 as other income
 - C. \$2600 on Schedule A and reduce his basis by \$600
 - D. \$2,000 on Schedule A
15. If your AGI is over \$159,950, a married couple's itemized deductions are limited. The deduction limited only by the overall AGI limitation is:
- A. Medical
 - B. Investment interest
 - C. Taxes
 - D. Gambling losses
16. During the year, the taxpayer paid the following taxes:
- \$1,200 - State income tax withheld from salary
 - \$600 - Real estate tax on residence owned by mother
 - \$250 - Delinquent real estate taxes the taxpayer agreed to pay when purchasing new home
 - \$15 - California sales tax
- How much may he deduct on Schedule A?
- A. \$1,200
 - B. \$1,215
 - C. \$1,450
 - D. \$2,050
17. Which of the following types of income are not subject to self-employment tax?
- A. partnership income as a general partner
 - B. partnership income as a limited partner
 - C. guaranteed payments from a partnership
 - D. all of the above
18. John's itemized deductions were reduced for federal purposes because his AGI exceeded the threshold. His Oregon itemized deductions will be the reduced federal amount minus the full amount of Oregon taxes paid.
- A. True
 - B. False
19. You are a US citizen, living in Germany, who legally adopted a child who is not a US citizen or resident. He lived in your home for six months of the tax year. Providing all other exemption tests are met, you may claim the child as your dependent.
- A. True
 - B. False

CONSULTANT MOST MISSED QUESTIONS (Cont.)

20. Grandma contributed \$1200 to her granddaughters Coverdell ESA, the parents contributed \$700 and then the godmother also contributed \$2000 as a gift for the future. What is the additional tax on the excess contribution?
- A. 114
 - B. 950
 - C. 190
 - D. 0
21. Larry's only earned income is from his business, Larry's plumbing. As a new business, his net income was only \$3000 resulting in self-employment tax of \$424. Larry paid \$3800 for health insurance. He is allowed to claim a maximum self-employed health insurance deduction in the amount of:
- A. \$2576
 - B. \$2660
 - C. \$2788
 - D. \$3800
22. Which of the following is not an adjustment or a preference item for purposes of calculating Alternative Minimum Taxable Income (AMTI)?
- A. Property taxes
 - B. Home acquisition mortgage interest
 - C. Miscellaneous itemized deductions
 - D. State income tax
23. Jane sold her rental in Oregon on an installment contract after she moved to Washington.
- A. She must report to Oregon installment interest on an Oregon contract
 - B. She must report the capital gain on her Oregon return
 - C. She must report the capital gain and interest to both Oregon and federal
 - D. Since she is a Washington resident, she need only report the interest and capital gain to federal
24. A licensed tax consultants (LTCs) business registration expires annually on _____.
- A. May 31st
 - B. June 1st
 - C. June 15th
 - D. June 30th
25. Jack and Kathy Tomsen were married in October of this year. Kathy lived and worked in Nevada until her marriage. She earned \$20,000 in Nevada. Jack was a full-year Oregon resident and earned \$34,000. They had no other income. They filed a joint federal return, but Jack elected to file separately for Oregon. Their federal tax liability is \$5,004. Jack's federal tax subtraction on Oregon is:
- A. \$2,502
 - B. \$2,750
 - C. \$5,004
 - D. \$5,500
26. An individual development account (IDA) allows an individual in a lower income household to accumulate assets tax free.
- A. True
 - B. False

For more sample consultant examination questions, please refer to our website at:
http://www.oregon.gov/OTPB/docs/Forms/Sample_Consultant_Exam.pdf

Frequently Missed Topics

The most commonly missed topics on 2008/2009 examinations were questions concerning the following:

Preparer Exams:

- Assets (Federal)
- Credits (Oregon)
- How to File (Federal)
- Itemized Deductions (Federal)
- Subtractions (Oregon)
- Mini Problem – Form 40
- Mini Problem - Schedule C
- Mini Problem – Pub 334 (Small Business Guide)
- Mini Problem – Pub 17 chap 32 (Child and Dependent Care Credit)

Consultant Exams:

- Adjustments (Federal)
- Business Income & Deductions (Federal)
- Credits (Oregon)
- Deductions (Oregon)
- How to File (Oregon and Federal)
- Itemized Deductions (Federal)
- License Law (Oregon)
- Miscellaneous Income (Federal)
- Part Year Non-Resident (Oregon)
- Sales of Property (Federal)
- Self Employment Taxes (Oregon)
- Social Security
- Subtractions (Oregon)

STATE BOARD OF TAX PRACTITIONERS
PREPARER EXAMINATION

LIST OF SOURCE DOCUMENTS

All questions in the Preparer Exam are derived from the following source documents:

FEDERAL:

- Pub. 17
- Pub. 225 - Farmer's Tax Guide
- Pub. 334 - Tax Guide for Small Business
- Pub. 521 – Moving Expenses
- Pub. 527 – Residential Rental Property
- Pub. 946 – How to Depreciate Property
- Pub. 970 – Tax Benefits for Education
- Federal Form 1040 Instructions (not forms booklets)
- Form 6252 Instructions – Installment Sales

OREGON:

- Pub. 17-1/2 (Oregon)
- Oregon Forms 40S & 40 With Instructions
- Oregon Forms 40N & 40P With Instructions
- Oregon Administrative Rules, Chapter 800: *800-010-0015 through 800-030-0050*
- Oregon Revised Statutes, Chapter 673: *673.605 through 673.990*

As extra reference material, Publication; 553 – Highlights of (current year) tax changes, Publication; 596 – Earned Income Credit (EIC) & Publication; 587 – Business Use of Home may be helpful to students, but are not considered by the Tax Board to be required.

Updated: 9/1/09 - Supersedes all prior versions

STATE BOARD OF TAX PRACTITIONERS CONSULTANT EXAMINATION

LIST OF SOURCE DOCUMENTS

All questions in the Consultant exam are derived from the following source documents:

FEDERAL:

- Pub. 17
- Pub. 225 – Farmer’s Tax Guide
- Pub. 334 – Small Business Guide
- Pub. 463 – Travel, Entertainment, Gift, & Car Expenses
- Pub. 502 – Medical & Dental Expenses
- Pub. 519, Chapter 1 – U.S. Tax Guide for Aliens
- Pub. 521 – Moving Expenses
- Pub. 523 – Selling Your Home
- Pub. 525 – Taxable and Nontaxable Income
- Pub. 535 – Business Expenses
- Pub. 536 – Net Operating Losses for Individuals, Estates and Trusts
- Pub. 537 – Installment Sales
- Pub. 544 – Sales & Other Dispositions of Assets
- Pub. 550 – Investment Income & Expenses
- Pub. 551 – Basis of Assets
- Pub. 553 – Highlights of (current year) tax changes
- Pub. 575 – Pension and Annuity Income
- Pub. 587 – Business Use of Home
- Pub. 590 – Individual Retirement Arrangements (IRAs)
- Pub. 596 – Earned Income Credit
- Pub. 925 – Passive Activities
- Pub. 936 – Home Mortgage Interest Deductions
- Pub. 946 – Depreciation
- Pub. 970 – Tax Benefits for Higher Education
- Federal Form 1040 Instructions (not forms booklets)
- Federal Form 6251 Instructions – Form AMT Instructions

OREGON:

- Pub. 17-1/2 (Oregon)
- Oregon Forms 40S & 40 With Instructions
- Oregon Forms 40N & 40P With Instructions
- Oregon Administrative Rules, Chapter 800: *800-010-0015 through 800-030-0050*
- Oregon Revised Statutes, Chapter 673: *673.605 through 673.990*

❖ **New publications added for the 2008/2009 season - None**

Other publications and documents that you may find useful in assisting you in studying for the examination are: Form 2106 and Form 4797 Instructions.

Updated: 9/1/09 - Supersedes all prior versions.

Answers, Subject Matter and References Frequently Missed Questions

References can be found in 2007 tax law publications, booklets & instructions

PREPARER

- 1.) Correct Answer: False (B)
Subject Matter: Assets
Reference: Pub. 946, Chapter 2
- 2.) Correct Answer: Phil earned... (C)
Subject Matter: How to File
Reference: Pub. 17, Chapter 1
- 3.) Correct Answer: Married filing...(B)
Subject Matter: How to File
Reference: Pub. 17, Chapter 2
- 4.) Correct Answer: Interest on ... (A)
Subject Matter: Itemized Deduction
Reference: Pub. 17, Chapter 26
- 5.) Correct Answer: 1 (B)
Subject Matter: How to File
Reference: Pub. 17
- 6.) Correct Answer: \$48,000 (A)
Subject Matter: Mini Problems
Reference: Schedule C
- 7.) Correct Answer: \$12,500 (B)
Subject Matter: Assets
Reference: Pub. 17, Chapter 14
- 8.) Correct Answer: False (B)
Subject Matter: How to File
Reference: Pub. 17, Chapter 1
- 9.) Correct Answer: A painter's... (B)
Subject Matter: Itemized Deduction
Reference: Pub. 17, Chap. 28
- 10.) Correct Answer: True (A)
Subject Matter: How to File
Reference: Pub. 17 ½, 1040 Instructions
- 11.) Correct Answer: \$0 (A)
Subject Matter: Credits
Reference: Pub 17 ½
- 12.) Correct Answer: \$3050 (A)
Subject Matter: Subtractions
Reference: Pub 17 ½
- 13.) Correct Answer: \$56,500 (C)
Subject Matter: Mini Problems
Reference: Pub. 334
- 14.) Correct Answer: Direct \$700/Indirect \$11,000 (B)
Subject Matter: Mini Problems
Reference: Pub 334
- 15.) Correct Answer: \$0 (A)
Subject Matter: Mini Problems
Reference: Pub. 17, Chap. 32
- 16.) Correct Answer: \$0 (A)
Subject Matter: Mini Problems
Reference: Pub. 17, Chapter 32
- 17.) Correct Answer: 0 (A)
Subject Matter: Itemized Deductions
Reference: Pub. 17, Chapter 26
- 18.) Correct Answer: False (B)
Subject Matter: How to File
Reference: Pub. 17 ½, Oregon Instructions
- 19.) Correct Answer: \$20,000 (C)
Subject Matter: Mini Problems
Reference: Form 40
- 20.) Correct Answer: \$351,000 (A)
Subject Matter: Mini Problems
Reference: Pub 334

Answers, Subject Matter and References

Frequently Missed Questions

References can be found in 2007 tax law publications, booklets & instructions

CONSULTANT

- 1.) Correct Answer: Selling expenses... (B)
Subject Matter: Sales of Property
Reference: Pub. 17, Chapter 23
- 2.) Correct Answer: True (A)
Subject Matter: Credits
Reference: Pub. 225, Chapter 14
- 3.) Correct Answer: None of... (D)
Subject Matter: Itemized Deductions
Reference: Pub. 17, Chapter 18
- 4.) Correct Answer: \$50,000 on Schedule E... (C)
Subject Matter: Itemized Deduction
Reference: Pub. 17, Chapter 26
- 5.) Correct Answer: 23.74% (B)
Subject Matter: Bus Income & Ded.
Reference: Pub. 587
- 6.) Correct Answer: False (B)
Subject Matter: Sales of Property
Reference: Pub. 17, Chapter 15
- 7.) Correct Answer: \$500 (B)
Subject Matter: Social Security
Reference: 1040 Instructions
- 8.) Correct Answer: True (A)
Subject Matter: Itemized Deductions
Reference: Pub. 590, Chapter 2
- 9.) Correct Answer: 25%... (C)
Subject Matter: Other Taxes
Reference: Pub. 17, Chap. 1
- 10.) Correct Answer: \$2,050 (C)
Subject Matter: How to File
Reference: Form 40 Instructions
- 11.) Correct Answer: \$2,800 (B)
Subject Matter: Subtractions
Reference: Pub 17 ½
- 12.) Correct Answer: \$1000 Short Term (B)
Subject Matter: Sales of Property
Reference: Pub 17, Chapter 14
- 13.) Correct Answer: False (B)
Subject Matter: Sales of Property
Reference: Pub. 17, Chapter 10
- 14.) Correct Answer: \$2,000 on Schedule A (D)
Subject Matter: Itemized Deductions
Reference: Pub 17, Chapter 22
- 15.) Correct Answer: Taxes (C)
Subject Matter: Itemized Deductions
Reference: Pub. 17, Chap. 20 & 29
- 16.) Correct Answer: \$1,200 (A)
Subject Matter: Itemized Deductions
Reference: Pub. 17, Chapter 22
- 17.) Correct Answer: partnership income ... (B)
Subject Matter: Self Employment Taxes
Reference: 1040 Instructions
- 18.) Correct Answer: False (B)
Subject Matter: Deductions
Reference: Pub. 17 ½
- 19.) Correct Answer: False (B)
Subject Matter: How to File
Reference: Pub. 17, Chapter 3
- 20.) Correct Answer: 114 (A)
Subject Matter: Misc. Income
Reference: Pub 970, Chap. 7
- 21.) Correct Answer: \$2788 (C)
Subject Matter: Adjustments
Reference: Pub. 17, Chapter 23
- 22.) Correct Answer: Home... (B)
Subject Matter: AMT
Reference: 6251 Instructions
- 23.) Correct Answer: She must report... (B)
Subject Matter: Part Year Non-Resident
Reference: Pub. 17 ½
- 24.) Correct Answer: June 15th (C)
Subject Matter: License Law
Reference: OAR 800-025-0025
- 25.) Correct Answer: \$2,502 (A)
Subject Matter: Part Year Non-Resident
Reference: Pub. 17 ½
- 26.) Correct Answer: True (A)
Subject Matter: Deductions
Reference: Pub. 17 ½

Schedule and Location of Examinations

Board Administered Examination (All Exams):

December 12, 2009

SALEM

Winema Place - Chemeketa Community College
4061 Winema Place N.E. - Building #50
Salem, Oregon 97305

Application DEADLINE: 5:00 p.m. - November 12, 2009

For additional information regarding the Board Administered Examination, please refer to the following link on our website: http://www.oregon.gov/OTPB/Board_Exam_Info.shtml

All Examinations administered will be based on **2008** tax law.

Proctor Site Examinations (All Exams):

For **Consultant Exam** based on 2008 tax law:

Starting August 1, 2009 By appointment at various proctor sites throughout Oregon
(see proctor site list in back of this booklet)

For **Preparer Exam** based on 2008 tax law:

Starting September 1, 2009 By appointment at various proctor sites throughout Oregon
(see proctor site list in back of this booklet)

Please note: If you wish to take the updated examination you must file/submit your application to the board office on or after the date the examination is updated, i.e. Consultants on or after August 1st / Preparer on or after September 1st.

Exam applications and fees should be mailed at least 30 days prior to the date in which you wish to take the examination to ensure your exam approval is processed in time. All examination fees and applications must be submitted to the board office. Once you receive an examination approval notice, you may contact the proctor site you selected to schedule an appointment. DO NOT contact the proctor site to schedule your examination prior to receipt of your examination approval notice as they will not have an examination for you to take.

The board office will mail examinees their assigned I.D. number as well as specific information about the exam, location, and any other details/information needed for the examination. If attending a proctor site examination, the board office will send the proctor site the necessary examination materials to administer the examination at the same time.

Please Note: Due to security reasons candidates **CANNOT** make application for more than one examination at a time. Examination location selection is **FINAL** upon submission of your examination application to the board office.

2009/2010 Examination Proctor Site Information

The following proctor sites offer Tax Board examinations. Please indicate only **one** location on your exam application form (Be sure to indicate the site code in Section 2 of your application). **Location selection is FINAL at the time of application** (Be sure to add the proctor fee to your total). You must take the test within **60 days** of the date on your examination approval notice or your application expires and you must resubmit a new application with all applicable examination fees. **Please note:** Once you receive your examination approval notice from the Tax Board, you must contact the proctor site to schedule an exam appointment. **DO NOT** contact the proctor site to schedule your examination prior to receipt of your examination approval notice as they will not have an examination for you to take.

TOWN & CODE	COLLEGE	SCHEDULE	EXAM TYPE	FEEES
Albany Site Code for Application: LBCC	Linn Benton Community College 6500 Pacific Blvd. SW Albany, OR 97321 (541) 917-4781 Contact: Patty McMenamin OR Nona Knauss *Please go to www.linnbenton.edu/go/campus-maps for directions & map to exam location	Every week: Mon, Wed. & Fri. at 10:00a.m. By Appointment ONLY No more than 5 appointments per day.	All exams	\$20
Astoria Site Code for Application: CLAT	Clatsop Community College 1653 Jerome Avenue Astoria, OR 97103 (503) 338-2426 Contact: Rich Byers e-mail: rbyers@clatsopcc.edu	Dec. 5, 2009 9am – 2pm Jan. 8, 2010 9am – 2pm By Appointment ONLY – contact for details & directions	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$20 \$30
Bend Site Code for Application: COCC	Central OR Community College 2600 NW College Way Bend, OR 97701 (541) 383-7539 Contact Kellie Smith *Please go to www.cocc.edu for directions & map to exam location	Mon–Fri - By Appointment ONLY Hours: Mon. – Thurs. 8:30 a.m. – 9:30 p.m. Fri. 8:30 – 4:30 p.m.	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$25 \$40
Brookings Site Code for Application: SOCC-B	Southwestern Oregon Community College 420 Alder Street Brookings, OR 97415 (541) 469-5017 Contact: Mary Whitaker Upon request - School will provide map & directions to exam site.	By Appt. ONLY: Mon. – Thurs. 8:30 am – 5:00 pm	All exams	\$30

Coos Bay Site Code for Application: SOCC-CB	Southwestern Oregon Community College 1988 Newmark Coos Bay, OR 97420 (541) 888-7405 Contact: Susan Anderson	By Appt. ONLY: Dec 12 & Jan 16 Saturday exam will be administered – call for details	All exams	\$30
Eugene Site Code for Application: UFO	University of Oregon Testing Center 1590 E 13 th Avenue Room 270 Eugene, Oregon 97403 (541) 346-3230 Contact: David Espinoza Lisa Montgomery *Please go to http://testing.uoregon.edu for directions & map to exam location	By appointment ONLY Mon. – Fri: 9:00 am – 5:00 pm	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$15 \$25
Grants Pass Site Code for Application: RCC	Rogue Community College Testing Center 214 SW 4 th Street Grants Pass, Oregon 97526 (541) 956-7494 Contact: Donna Love/Peggy Odle * Upon request - School will provide map & directions to exam site.	By appointment ONLY Mon. – Thurs: 8:00 am – 4:00 pm <i>Subject to room availability-closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$15 \$40
Klamath Falls Site Code for Application: KCC	Klamath Community College Learning Resources Center 7390 S 6 th Street Klamath Falls, OR 97603 (541) 880-2258 Contact: Donna Libby * Upon request - School will provide map & directions to exam site.	By appointment ONLY Mon: 8 am – 8 pm Tues: 8 am – 8 pm Wed: 1 pm – 8 pm Thurs: 8 am – 8 pm Fri: 8 am – 4:30 pm Sat: 10 am – 5 pm	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$15 \$25
La Grande Site Code for Application: EOU	Eastern Oregon University Testing Services IH 008 One University Blvd La Grande, OR 97850 (541) 962-3582 Contact: Helen Moore Upon request - School will provide map & directions to exam site.	By appointment ONLY Sat – 8 a.m. to 2 p.m.	All exams	\$40
Medford Site Code for Application: SOU	Southern Oregon University Small Business Development Center 101 S. Bartlett St. Medford, OR 97504 (541) 552-8300 Contact: Mary Lee Hurd Upon request - School will provide map & directions to exam site.	By appointment ONLY	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$30 \$40

<p>Newport</p> <p>Site Code for Application: HMSC-GL</p>	<p>Hatfield Marine Science Center Guin Library 2030 S. Marine Science Drive Newport, OR 97365 (541) 867-0249 Contact: Janet Webster * Upon request - School will provide map & directions to exam site.</p>	<p>By appointment ONLY</p>	<p>All exams</p>	<p>\$10</p>
<p>Newport</p> <p>Site Code for Application: OCCC</p>	<p>Oregon Coast Community Col 400 SE College Way Newport, OR 97366 Contacts: (P=Primary/A=Alternate) P: Carol-Lynn Young (541) 867-8505 A: Cheryl Burkhart (541) 867-8538 * Upon request - School will provide map & directions to exam site.</p>	<p>By appointment ONLY - Mondays & Tuesdays</p>	<p>All exams</p>	<p>\$40</p>
<p>Ontario</p> <p>Site Code for Application: TVCC</p>	<p>Treasure Valley Community College Testing Center 650 College Blvd. Ontario, OR 97914 (541) 881-8822, ext. 417 Contact: Debbie Jo Wilson * Upon request - School will provide map & directions to exam site.</p>	<p>By appointment ONLY</p>	<p>All exams</p>	<p>\$40</p>
<p>Oregon City</p> <p>Site Code for Application: CLAC</p>	<p>Clackamas Community College 19600 Molalla Ave. Oregon City, OR 97045 (503)657-6958 ext. 2269 Contact: Tara Davisson/Maria Dickson (Testing Center) * Upon request - School will provide map & directions to exam site.</p>	<p>By Appointment ONLY Hours: Monday - Friday 8:00 a.m. – 5:00 p.m.</p>	<p>All exams</p>	<p>\$40</p>
<p>Pendleton</p> <p>Site Code for Application: BMCC</p>	<p>Blue Mtn. Community College Testing Center 2411 NW Carden PO Box 100 Pendleton, OR 97801 Phone: (541) 278-5931 Contact: Wade Muller * Upon request - School will provide map & directions to exam site.</p>	<p>Tues. – Thurs. By Appointment ONLY Hours: Tues. 9:00 a.m. – 5:30 p.m. Thurs. 9:00 a.m. – 6:30 p.m.</p>	<p>All exams</p>	<p>\$25</p>
		<p>39</p>		

<p>Portland</p> <p>Site Code for Application: HEALD</p>	<p>Heald College Testing Center 6035 NE 78th Court Portland, Oregon 97218 Phone: (503) 229-0492 Contact: Barbara Bennett * Upon request - School will provide map & directions to exam site.</p>	<p>By Appointment ONLY Friday: 1st & 3rd week of each month 9:00 a.m. – 3 p.m.</p>	<p>1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer</p>	<p>\$30 \$40</p>
<p>Portland</p> <p>Site Code for Application: PCC-RC</p>	<p>Portland Community College Rock Creek Campus - Building #9 17705 NW Springville Rd. Portland, OR 97229 (503) 614-7289 Contact: Diane Dorn</p>	<p>Every Friday- By Appointment ONLY</p> <p>Hours: 8:00 a.m. – 4:00 p.m.</p>	<p>All Examinations</p>	<p>\$30</p>
<p>Portland</p> <p>Site Code for Application: PCC-SE</p>	<p>Portland Community College Southeast Center 2305 SE 82nd Avenue MTH Room 107 Portland, OR 97216 (503) 788-6277 E-mail: jasmin.huskic@pcc.edu</p> <p>Contact: Jasmin Huskic Assistant: Ruslana Rozhanskaya</p> <p>* Upon request - School will provide map & directions to exam site.</p>	<p>By Appt. ONLY Monday through Friday & some Saturdays</p> <p>Mon 9-5 Tues 9-5 Wed 1-9 Thurs 1-9 Fri 8-1 Sat 8-1</p>	<p>1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer</p>	<p>\$25 \$40</p>
<p>Roseburg</p> <p>Site Code for Application: UCC</p>	<p>Umpqua Community College Counseling & Testing 1140 College Rd. / P.O. Box 967 Roseburg, OR 97470 (541) 440-7659 Contact: Nancy Hart</p> <p>* Upon request - School will provide map & directions to exam site.</p>	<p>By Appointment Only</p>	<p>1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer</p>	<p>\$15 \$25</p>
<p>Salem</p> <p>Site Code for Application: CHEM</p>	<p>Chemeketa Community College Testing Center 4000 Lancaster Drive NE Salem, OR 97309 (503) 399-6556 / (503) 399-6552 Contact: Linda Abundis *Please go to www.chemeketa.edu/aboutus/locations/salem/direction.html for directions & map to exam location</p>	<p>Weekly: Mon – 9 to 4 Wed – 9 to 7:30 Thurs – 9:00 to 7:30 Fri – 9 to 5 Some Sat – 9 to 1 By individual appointment ONLY</p>	<p>All exams</p>	<p>\$40</p>

Tillamook Site Code for Application: TBCC	Tillamook Bay Community Col. Testing Center 2510 First Street Tillamook, OR 97229 (503) 842-8222 x 1130 Contact: Linda Ashby * Upon request - School will provide map & directions to exam site.	Call for dates - By appointment ONLY Dec 17, 2009 & Jan 7, 2010 Minimum of 5 candidates to hold exam	All exams	\$25
Wilsonville Site Code for Application: CLAC-WTC	Clackamas Community College Wilsonville Training Center 29353 Town Center Loop East Wilsonville, OR 97070 (503) 594-0940 ext. 0950 Contact: Joyce Gabriel Map located at www.clackamas.edu	By Appointment ONLY Monday - Saturday	All exams	\$40

Check the following URL frequently for updates to the proctor site listing:
http://www.oregon.gov/OTPB/docs/Forms/GEN_INFO.pdf