

GENERAL INFORMATION BOOKLET ON EXAMS FOR TAX CONSULTANT & TAX PREPARER APPLICANTS

June 2019



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*Photo: Crown Point, Vista House
Columbia River Gorge

General Information Booklet 2018-2019 Edition

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For forms, applications, examination study references and licensing information visit: www.oregon.gov/OBTP

If you have questions on the material in this booklet, you are welcome to contact:

The Oregon Board of Tax Practitioners
Phone: (503) 378-4034, Fax: (503) 585-5797
E-mail: tax.bd@oregon.gov

General Information

The Oregon Board of Tax Practitioners

The Oregon Board of Tax Practitioners was founded by the Legislature in 1973 to protect the public by licensing tax preparers and tax consultants, conducting examinations of candidates before licensure, and ensuring that practitioners receive annual continuing education. Through these activities and compliance enforcement, the Board achieves its mission: protecting Oregon consumers by ensuring Oregon tax practitioners are competent and ethical in their professional activities.

There are about 4,000 tax preparers and tax consultants licensed by the Oregon Board of Tax Practitioners. The agency is funded entirely by exam fees, license fees, and civil penalties. The Oregon Legislature approves the Board's budget every two years.

Types of Licenses

Tax Preparer: Enables licensees to lawfully prepare personal income tax returns in Oregon for a fee 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-at-law. Applicants must take the Oregon exam, pass with a score of 75%, and obtain a PTIN number through the IRS before they can apply for licensure at any time during the year. All tax preparer licenses expire every year on **September 30th**.

Tax Consultant: Enables licensees to lawfully prepare personal income tax returns in Oregon for a fee or valuable consideration as a self-employed or independent tax practitioner. Applicants must have 1100 hours of work experience in the tax field, take the Oregon exam, pass with a score of 75%, and obtain a PTIN number through the IRS before they can apply for licensure at any time during the year. All tax-consultant licenses expire every year on **May 31st**.

Exempt Individuals: Certain individuals are exempt from licensure by the Oregon Board of Tax Practitioners. These include attorneys-at-law, fiduciaries, certified public accountants and public accountants who hold a permit from the Oregon Board of Accountancy, and employees of these four entities.

Enrolled Agent: This is a nation-wide certification administered and regulated by the Internal Revenue Service. This certification gives the holder the right to represent taxpayers before the IRS. **Enrolled agents must obtain an Oregon tax preparer or tax consultant license if they wish to prepare personal income taxes in Oregon. Applicants must submit a copy of a current Treasury card, take the Oregon exam and pass with a score of 75%.** A person becomes an enrolled agent by either passing a three-part comprehensive IRS test covering individual and business tax returns, or through experience as a former IRS employee. Enrolled agents must adhere to ethical standards and complete 72 hours of continuing education every three years. Contact the IRS for additional information: <https://www.irs.gov/tax-professionals/enrolled-agents/enrolled-agent-information>

Examinations

How to Become Licensed in Oregon

To sit for the exam, you will be required to show government-issued photo ID and the approval letter from the Board allowing you to take the exam.

To be licensed as either a tax preparer or tax consultant in Oregon, you must:

- Be 18 years of age or older
- Possess a high school diploma or have passed an equivalency examination (GED)
- Possess a Preparer Tax Identification Number (PTIN) issued by the IRS
- Pass a state-administered exam with a score of 75% or higher

In addition, to be licensed as a tax preparer you must:

- Have successfully completed an 80-hour basic personal income tax class approved by the Board

In addition to the initial four criteria, to be licensed as a tax consultant you must:

- Have 1,100 hours of verified work experience
- Complete 15 hours of continuing education

If you are an enrolled agent, you can be licensed as a tax consultant if you meet the initial four criteria and:

- Submit a copy of the front and back of a current treasury card

Please note: You may wish to contact the Board before applying for licensure if you answer “yes” to any of the following questions:

1. Has a license in any other occupation or professional capacity issued in your name by any governmental entity ever been refused, suspended, revoked, or restricted, *OR* have you ever voluntarily relinquished a professional license?
2. Are you aware of any current, proposed, pending or threatened professional complaints or civil or criminal action against you? Have you been convicted of, *OR* are you now under indictment for any criminal offense(s) of which an essential element is dishonesty, fraud or deception, per ORS 673.700(4)(b)?
3. Have you ever been required to appear before or been sanctioned by any professional body or federal or state agency for alleged misconduct?

If your answer is yes to any of these questions, you will be required to supply an explanation and provide date(s), location(s), and nature of the infractions(s).

The 80-Hour Basic Tax Course

- Tax preparer applicants must complete an 80-hour basic tax course or its equivalent [OAR 800-020-0015(3)] with a passing grade before being licensed (although you may apply to take the examination before your 80-hour basic tax course is completed). If you do not successfully pass the preparer exam within two years from the completion date of your basic tax course, you must re-take the basic tax course [OAR 800-020-0020(9)]. Board-approved basic courses are listed in this booklet and on the Board website at: www.oregon.gov/OBTP.
- Applicants who have successfully completed the 80-hour basic tax course with a passing grade will receive a “Session Attendance Certification Form” signed by the course instructor. You must submit this form to the Board office when you apply for your license - **do not submit it with your examination application**.
- Applicants may submit college coursework in tax preparation in lieu of the 80-hour basic tax course. However, the coursework must be deemed “comparable” to the 80-hour basic tax coursework by the Board. The acceptance of alternative tax-related courses is at the discretion of the Board. You must submit copies of official college transcripts. [OAR 800-020-0015(3)].
- Applicants may request Board approval to substitute work experience for up to 53 hours of the required 80 hours in basic tax instruction, as long as:
 - You prepared taxes in another state, or in an exempt status in Oregon (such as being employed by a CPA or tax attorney in Oregon, or as an auditor or taxpayer service representative for the IRS or the Oregon Department of Revenue).
 - The most recent work experience must have been gained not more than 24 months prior to applying to take the exam.
 - You have at least three years of experience preparing taxes in the five years prior to applying to take the exam.
 - You submit verification of hours worked or evidence of self-employment.

Please note: If the Board grants your request to substitute work experience for up to 53 hours of basic tax instruction, you must complete at least 27 hours of classroom instruction in tax coursework.

Work Experience

Tax preparers who wish to become licensed tax consultants should ensure that employers document their hours of work experience on the “Verification of Work Experience” form required by the Board. Tax preparers need 1,100 hours of experience in order to sit for the tax consultant examination. The Verification of Work Experience Form must be signed by your employer(s).

- Only work hours directly related to tax preparation may be counted toward the work-experience requirement.
- You must have work experience in at least two of the last five years.
- Only work experience gained within the last five years may be counted toward the work experience requirement.
- The Board will accept employment as an income tax auditor or taxpayer service representative at the IRS or the Oregon Department of Revenue as equivalent work experience.
- Applicants may substitute volunteer experience with tax preparation programs such as VITA or AARP-TCE for up to 220 hours of the required 1,100 hours.
 - Each five hours spent preparing, advising, or assisting in the preparation of tax returns as a volunteer will count as one hour of required experience.
 - Hours must be verified by your volunteer supervisor in writing.
- Applicants may substitute education credits for coursework in taxation for up to 375 hours of the required 1,100 hours.
 - Each one classroom hour will count for five hours of required experience.
 - College coursework will be converted to classroom hours at the rate of 10 classroom hours for each quarter credit, or 15 hours for each semester credit. (For example, a 4-credit course from a college on the quarter system would count for 40 classroom hours, or 200 hours of required experience.)
 - The coursework must be taken within a year of applying for licensure. The course may not be used to meet Board continuing education requirements.
 - Copies of transcripts must be supplied to the Board when education credit are requested. Course summaries may be requested by the Board to document the content of the coursework.
- **Out-of-state applicants** may document work experience gained while self-employed. To do this, submit a “Self-Employment Petition” Form along with supporting documentation such as a Schedule C, business registration, or Form 1099. The form shall fully document pertinent experience and education that meets or exceeds the requirement for 1,100 hours of work experience within at least two of the last five years.

Examinations – General Information

The tax preparer and tax consultant exams cover personal income tax law, theory and practice. The consultant exam may include questions on corporation or partnership income tax as it relates to personal income-tax returns. The exam contains true-and-false questions, multiple-choice questions, and scenario-based mini-problems. In both exams, approximately 75% of the questions are on federal law and 25% are on Oregon law.

The Tax Preparer Examination

This exam consists of 163 questions, and you have 4 hours to complete it. Passing the tax preparer examination requires careful and comprehensive preparation. Although you are not required to complete a tax preparation course before taking the exam, almost all of the examinees do complete their basic tax course before sitting for the exam.

The exam is divided into four parts. Parts I, II, and III include 144 questions covering Oregon tax laws; code of professional conduct; and federal income tax law, theory and practice. Part IV contains 19 scenario-based mini-problems related to state and federal forms and schedules. All schedules, worksheets, and forms needed for solving the mini-problems will be provided.

Please note: On September 1, 2015, the Preparer Exam was reduced from 200 questions to 163 questions, and the time allowed to complete the exam was shortened from 5 hours to 4 hours.

You must pass the examination with a score of 75% or higher.

The Tax Consultant Examination

This exam consists of 200 questions, and you have 5 hours to complete it. Applicants will be tested on:

- Oregon personal income tax law, theory, and practice Federal personal income tax law, theory, and practice
- Oregon tax practitioner laws and requirements
- The code of professional conduct (Oregon Administrative Rules, Chapter 800, Division 10)
- Rules for tax preparation businesses (Oregon Administrative Rules, Chapter 800, Division 25)

Questions are more complicated than those in the preparer examination. The tax consultant examination is based on experience and knowledge gained while preparing taxes, completing continuing education courses, and performing individual study and research. You must pass the examination with a score of 75% or higher.

The Enrolled Agent Tax Consultant State-Only Examination

This exam consists of 50 questions, and you have 1½ hours to complete it. Only Enrolled Agents with valid Treasury Cards are eligible to take this exam. This exam covers *only* Oregon law, including:

- Oregon income tax laws, on any topic listed on the examination category
- The code of professional conduct (Oregon Administrative Rules, Chapter 800, Division 10)
- Rules for tax preparation businesses (Oregon Administrative Rules Chapter 800, Division 25)

You must submit a copy of your valid enrolled agent card, front and back. You must pass the examination with a score of 75% or higher.

**FOR ADDITIONAL INFORMATION REFER TO THE PSI SERVICES, LLC
CANDIDATE INFORMATION BOOKLET**

www.psiexams.com

Fees as of September 1, 2018

Type of Fee	Preparers	Consultants	Other
Exam Fee	\$60	\$60	<p>\$50-P & \$85-C PSI Proctor fees paid at individual PSI sites.</p> <p>IMPORTANT NOTICE: College proctor sites will continue to be available until the exam officially goes online – see rates at the end of this publication. Once the exam is online these sites will no longer be available*</p>
Initial license	\$60	<p>\$65 – If you are currently an active LTP</p> <p>\$95 – All others</p>	
Combination license: Initial license + New business registration	\$110 *	<p>\$125 - If you are currently an active LTP</p> <p>\$155 – All Others</p>	* There are restrictions on business registrations for LTPs. Call for details before registering a new business.
Annual License Renewal Fees	Preparers	Consultants	Other
Active status	\$80	\$95	
Inactive status	\$35	\$50	
Reactivation of inactive license	\$80	\$95	Change license status from inactive to active
Reactivation of lapsed license <i>Total fees vary based on the number of years the license was inactive</i>	\$35 reactivation fee + License fee(s)	\$35 reactivation fee + License fee(s)	Change license status from lapsed to active
Tax business registration fee	----	-----	\$110
Branch office registration	----	-----	\$20
Combination license: license renewal + business registration	\$155	\$155	

Refunds

Exam fees are non-refundable, except when the applicant or licensee is not qualified, or when there are verifiable circumstances beyond the reasonable control of the individual. PSI proctor fees are not refundable or transferable at any time. Candidates who do not take the exam (“no-shows”), or who take the exam but do not pass, are **not** eligible for refunds. In the case of an eligible refund, a processing fee will be retained by the Board per OAR 800-020-0026. As of the date of this publication, the processing fee is \$10.00. To request a refund of the exam fee, submit a written request that includes your name, mailing address, phone number, include statement that you are aware of the \$10 processing fee and valid reason for your request.

Exam Content and Procedure

In the future updated *preparer* and *consultant* examinations will be released each year on September 1.

Preparer Examination	<u>Date Exam Application Received</u>	<u>Exam Will Cover</u>
	September 1, 2018 – August 31, 2019	2017 tax law
	After September 1, 2019	2018 tax law
Consultant Exam	<u>Date Exam Application Received</u>	<u>Exam Will Cover</u>
	September 1, 2018 – August 31, 2019	2017 tax law
	After September 1, 2019	2018 tax law

Applying for Your Examination

The exam applications are available on the Board website. Applications are accepted only by mail or fax. **Emailed applications cannot be accepted.**

Applications are processed as quickly as possible, usually within two business days. Once your application has been approved, you will receive an email confirming your eligibility to take the exam. If you don't receive an email from the Board within three business days of your application submission, please call us at 503-378-4034.

A reference sheet for the Preparer exam is available on the Board's website here:
https://www.oregon.gov/obtp/Documents/reference_sheet_2017_tax_law.pdf.

Preparer examinees should also download the 2017 Tax Law Forms Booklet at:

<https://www.oregon.gov/obtp/Documents/2017%20Tax%20Forms%20Booklet.pdf>

It is very important you take these with you to your exam.

From the date of your approval letter you have 60 days to schedule and complete the examination. You will also receive complete instructions along with a list of acceptable and unacceptable items allowed into the exam site.

It is important that you read this information prior to taking the exam. Consumption of food or beverages may not be allowed, so check [PSI exam site](#) policy regarding food and drinks.

The Oregon Board of Tax Practitioners (OBTP) has contracted with PSI Services LLC (PSI) to administer the examination. PSI provides examinations through a network of computer examination centers in Oregon. PSI works closely with the Board to be certain that examinations meet requirements in basic principles and examination development standards.

Once you have received the email confirmation of your eligibility, it is your responsibility to contact PSI to pay and schedule for the examination. For **the fastest and most convenient** examination scheduling process, register for your examinations online by accessing PSI's registration web site at www.psiexams.com. Internet registration is available 24 hours a day.

If you prefer to contact PSI by telephone call (800) 733-9267, PSI registrars are available to receive payment and to schedule your appointment for the examination. Please call Monday through Friday between 4:30 am and 7:00 pm, and Saturday-Sunday between 8:00 am and 2:30 pm, Pacific Time.

Additional information related to examination fees, scheduling, and testing locations is available on the PSI website.

If a problem arises regarding your ability to sit for a scheduled examination, contact the Board immediately.

Please note: You may apply for only one examination at a time. You may re-apply for any subsequent exam once you have received the score from the earlier exam.

Getting Your Exam Results

PSI sites will be able to provide results to you immediately after your completion of the exam. To apply for your license you will send the OBTP a license application, appropriate backup documentation if required and the license fee.

Passing scores:

Preparer examinees must correctly answer 75 percent of the 163 questions and mini-problems.

Consultant examinees must correctly answer 75 percent of the 200 questions.

Enrolled agent examinees must correctly answer 75 percent of the 50 questions.

Examinees who receive passing scores have **60 days** in which to apply for a license. If they do not do so, they must re-take and pass the exam.

Examinees who do not receive passing scores may immediately apply to sit for the exam again.

Please note: No review of the examination questions by any applicant will be granted [OAR 800-020-0020(7)].

If you do not pass the preparer or consultant examination after four attempts, the Board strongly recommends that you enroll in an 80-hour basic tax course or an examination-preparation course for consultants. Examinees must re-take the basic course if they do not pass the preparer examination within two years of completing the basic course. [OAR 800-020-0020(9)].

Items Not Allowed in the Exam Room

- **Electronic devices of any type**, including cellular or mobile phones, recording devices, electronic watches, cameras, pagers, laptop computers, tablet computers (e.g., iPads), music player (e.g., iPods), smart watches, radios, or electronic games.
- **Other personal items**, including purses, backpacks, and non-transparent bags or containers, notebooks, briefcases, wallets, food or drinks
- Programmable calculators
- Source materials for consultant/CSO examinees, except IRS Publication 850.
- NO personal items are to enter the testing center. PSI will not be responsible for any personal items and suggests that you leave them in a safe place of your choosing.

**FOR ADDITIONAL INFORMATION REFER TO THE PSI SERVICES, LLC
CANDIDATE INFORMATION BOOKLET**

www.psiexams.com

Continuing Education

Tax preparers and tax consultants are required to complete 30 hours of continuing education related to tax law and tax preparation per year, at least two hours of which must be related to ethics or professional conduct. Continuing education must be completed during the 13 months prior to each license year. The same class may not be counted toward two different renewals.

<u>License Type</u>	<u>License Renewal Date</u>	<u>CE Completion Period</u>
Consultant	May 31, 2019	May 1, 2018 – May 31, 2019
Preparer	September 30, 2019	September 1, 2018 – September 30, 2019

The Board audits licensees on a random basis to verify compliance with continuing-education requirements (OAR 800-015-0015). Continuing education is waived for the first renewal of a tax preparer or tax consultant license. Continuing-education credit will be accepted only if sponsors and courses comply with OAR 800-015-0010, OAR 800-015-0020 and OAR 800-015-0030.

Acceptable continuing education is that which contributes directly to the expertise of the individual in the preparation of income tax returns, and is presented by a sponsor who meets the requirements of all Oregon Administrative Rules.

Correspondence and self-study courses must be Board approved if not already approved by the California Tax Education Council (CTEC), Internal Revenue Service (IRS), or National Association of State Boards of Accountancy (NASBA).

For additional information on acceptable continuing education and sponsors you can access information from the Boards website.

BASIC COURSE SPONSORS: September 1, 2018 through August 31, 2019

*List is subject to change
(sponsors grayed out are awaiting final approval)*

Sponsor & Address	Phone	Fax	E-mail	Website	Add. Info.
David Modica, Ryan Imel Tony Bowers, School Director At Your Pace Online, LLC ** 1383 2 nd Ave. Gold Hill, OR 97525	(877) 724-6150 (541) 371-2882	(866) 333-9840	contact@atyourpaceonline.com Jeremy Allen, CPA Instructor	www.taxce.com	On-line courses only
Scott Wallace Blue Mt. Community College * 2411 NW Carden PO Box 100 Pendleton, OR 97801	(541) 278-5736	(541) 278-5177	swallace@bluecc.edu	www.bluecc.edu	Offering on- line and live course
Nancy Jumper, Program Manager Central Oregon Comm. College* 2600 NW College Way Bend, OR 97701	(541) 383-7270	(541) 383-7503	ceinfo@cocc.edu njumper@cocc.edu Patricia King, LTC Instructor	http://www.cocc.edu/ departments. continuing.ed	Offering live course
R. Taylor Chemeketa Community College * 4000 Lancaster Drive NE Salem OR 97309	(503) 399-5048	(503) 365-4785	socialsciences @chemeketa.edu Lana Tuss, Instructor	www.chemeketa.edu	Offering on- line and live course
Briana Croasmun H & R Block Income Tax Schools** <i>Various locations throughout the state</i> 16408 SE Division Portland, OR 97236	(509) 551-5006	(503) 339-9564	Briana.croasmun@hrblock.com Various instructors	www.hrblock.com	Offering live course
Deborah Etters H & R Block Income Tax School of Klamath Falls ** 2226 S. Sixth Street Klamath Falls, OR 97603	(541) 882-8055	(541) 882-9285	detters@hrblock.com Deborah Etters, LTC James Heath, LTC Roger Taylor, LTP Instructors	www.hrblock.com	Offering live course
Laurie Brock Collett, LTC, EA Lane Community College Eugene, OR * 101 West 10 th Avenue Eugene, OR 97401	(541) 436-6111	(541) 436-6111	laurie@castax.com Laurie Brock Collett, LTC, EA Instructor	www.lanecc.edu/ce	Offering live course
Rachel Bradley Liberty Tax School ** 2401 NE Cornell Rd., Ste. C Hillsboro, OR 97124	(503) 336-2670	(503) 640-6944	hillsboro15269@gmail.com Rachel Bradley, LTC Instructor	www.libertytax.com	Offering live course

David Pinson Liberty Tax School ** 16502 SE Division Street Portland, OR 97236	(503) 477-4006 (503) 752-2622	(503) 946-3252	David634@gmail.com libertyservice1040@gmmal.com David Pinson, LTC Instructor	www.libertytax.com	Offering live course
Annette Holman/Corina Drake-Minior Liberty Tax School – White City ** 7588 Hwy 62 White City, OR 97503	(541) 601-9448 (541) 734-7276	(541) 773-9990	annetteholman@libertytax.com corina@libertytax.com Annette Holman, LTC Corina Drake-Minior, LTC Jon Schiefer, LTP Instructors	www.libertytax.com	Offering live course
Sandy Stolich, Coordinator, Corporate Liberty Tax Service ** Various locations across the state 1716 Corporate Landing Pkwy Virginia Beach, VA 23454	(707) 972-7335 (757) 301-8029	(707) 462-6016	taxschool@libtax.com sandy.stolich@libtax.com Various instructors	www.libertytax.com	Offering live and on-line courses
Chris Ruderman, Acct. Prog. Chair Linn Benton Community College * 6500 Pacific Blvd SW Albany, OR 97321	(541) 917-4257		rudermc@linnbenton.edu Mary Vedaa, CPA Instructor	www.linnbenton.edu	Offering live course
SanDee M. Tharp, LTC Pacific Northwest Tax School ** 13405 NW Cornell Road Portland, OR 97229	(503) 646-5600	(503) 350-0265	enrollments@pnwtaxschool.com April Gutierrez, LTC Instructor	www.pnwtaxschool.com	Offering on-line courses
Cynthia Killingsworth Portland Community College Sylvania Campus * 12000 SW 49 th Ave Portland, OR 97219 PO Box 19000 – SS201 Portland, OR 97280	(503) 508-7734		Cynthia.Killingsworth@pcc.edu Cynthia Killingsworth, CPA Instructor	www.pcc.edu	Offering on-line courses with live office hours available

* Denotes an accredited college/university or educational service district

** Denotes a private firm licensed as a private career school through the Higher Education Coordinating Commission

STATE ASSOCIATIONS CONTACT INFORMATION

The Oregon Board of Tax Practitioners is a regulatory agency whose mission is to protect consumers by ensuring that Oregon tax professionals are competent and ethical in their professional activities. In contrast, there are several membership organizations whose purpose is to advocate for the members of the profession.

Oregon Association of Tax Consultants

<http://www.oatc-oregon.org>

Oregon Society of Tax Consultants

<http://www.ostcinc.org>

Oregon Society of Enrolled Agents

<http://orsea.org>

Oregon Association of Independent Accountants

<http://www.oaia.net>

**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 Affordable Care Act: What You and Your Family Need to Know Health Coverage Exemptions	Publication 17, Chapters: 21-25 Publication 970 Publication 974 Publication 5187 Form 8965
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 17½ 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, and 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	Publication 17, Chapters:15-17
Supplemental Gains and Losses	Publication 225 and 334
OREGON Part Year and Non-Resident	Publication 17½ Oregon Instructions 40N and 40P
Credits	Publication 17, Chapters: 33-38 Publication 970
Other Taxes and Payments Alternative Minimum Tax Minor Children Estimated Tax, Excess FICA Tax Payments on Real Property Conveyances – Form OR18, Form WC, Form TP18-V, and Instructions	Publication 17, Chapters: 4-5, 11 and 3132
Review Materials Take Final Examination Review Final Examination Practice Interviewing Techniques Amended Returns	

Preparer Examination Subject Outline

and approximate percentage of coverage

FEDERAL

How to file -- 13.5%

- Filing status
- Dependents
- Personal exemptions
- 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
- Federal Adjustments
- Married Filing Separately
- Student Loan Interest
- Self-employed health-insurance
- Moving

- Education related
- Self-employment tax
- Penalty on early withdrawal

Itemized deductions -- 15%

- Medical
- Taxes
- Interest
- Contributions
- Casualty
- Continuing education
- Employee business expense
- Miscellaneous
- Limitations

Credits -- 5%

- 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

Preparer Examination Subject Outline, continued

OREGON

How to file -- 4%

- Filing status
- Filing requirements
- Non-resident status

Additions -- 3%

- Interest
- Taxes
- Other

Subtractions -- 6%

- Taxes
- Interest
- Military
- Federal pensions
- Social Security/railroad retirement
- Oregon refunds
- American Indian
- Lottery winnings
- Domestic partner benefits
- Higher education expense
- Other

Deductions -- 1.5%

- Standard
- Itemized
- Special medical

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

License law, rules of conduct -- 6%

Mini-problems

Federal and Oregon -- 12%

Approximately 64 percent of the exam is on federal law, 24 percent on state law, and 12 percent is mini-problems covering both federal and state law. There are 163 questions on the exam.

OREGON BOARD OF TAX PRACTITIONERS Preparer Examination

Index and Study Guide – 2017 Tax Law

The following documents and publications are recommended resources and study guides for applicants preparing to sit for the preparer examination.

Questions on the Preparer Exam are derived from the following 2017 source documents:

FEDERAL

- Publication 17
- Publication 54 – Tax Guide for U.S. Citizens & Resident Aliens Abroad
- Publication 225 – Farmer’s Tax Guide
- Publication 334 – Tax Guide for Small Business
- Publication 521 – Moving Expenses
- 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 946 – How to Depreciate Property
- Publication 970 – Tax Benefits for Education
- Publication 974 – Premium Tax Credit
- Publication 5187 – Affordable Care Act: What You and Your Family Need to Know
- Publication 8965 – Health Coverage Exemptions ***
- Federal Form 1040 Instructions (not forms booklets)
- Form 6251 Instructions – Alternative Minimum Tax – Individuals

OREGON

- Publication OR-17 – Oregon Individual Income Tax Guide
- Oregon Income Tax Full-Year Resident Form 40 and instructions
- Schedules OR-ASC and WFC
- Oregon Income Tax Part-Year Resident/Nonresident Form 40N & 40P
- Schedule WFC-N/P, and instructions
- Oregon Administrative Rules, Chapter 800 (800-010-0015 through 800-030-0050)
- Oregon Revised Statutes, Chapter 673 (673.605 through 673.990)
- Tax Payments on Real Property Conveyances – Form OR-18, Form WC, Form TP18-V, and Instructions

***** New for the 2018-2019 exam season**

Preparer Examination

List of Acceptable Source Documents Allowed During the Tax Preparer Open-Book Examination

FEDERAL

- Publication 17 – Your Federal Income Tax
- Publication 850 – English/Foreign Language Glossary of Tax Words and Phrases
- Publication 974 - Premium Tax Credit (*new addition to source document list*)
- Instructions for Form 1040 (instructions only – no forms or other booklets are allowed)

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:
 - ♦ Schedules OR-ASC-NP, OR-ADD-DEP, OR-529 and OR-DONATE
- Oregon Administrative Rules, Chapter 800
 - ♦ Divisions 800-010-0015 through 800-030-0050
- Oregon Revised Statutes, Chapter 673
 - ♦ 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 and/or the Department of Revenue.

To obtain these documents contact:

Internal Revenue Service: <https://www.irs.gov/forms-pubs>

Oregon Department of Revenue: <http://www.oregon.gov/dor/forms/Pages/default.aspx>

Federal

Mileage rates:

2017 Key tax amounts:

Exemption - \$4,050

Child tax credit - \$1,000 per child

Date	Business	Charity	Moving	Medical
Jan - Dec	53.5 cents	14 cents	17 cents	17 cents

Standard Deduction:

Filing Status	MFJ or QW	Single	HOH	MFS
Basic Deduction	\$12,700	\$6,350	\$9,350	\$6,350
Blind *	\$1,250	\$1,550	\$1,550	\$1,250
65 or over *	\$1,250	\$1,550	\$1,550	\$1,250
Dependent	Greater of \$1,050 or earned income plus \$350 but not to exceed the regular standard deduction amount \$6,350			
* Add to basic deduction amount. If married filing jointly and both taxpayers qualify, add \$2,500 to the basic deduction amount.				

2017 Phase-Out Ranges:

Filing Status	MFJ	QW	Single	HOH	MFS
Education Savings Bond Interest Exclusion	\$117,250-\$147,250	\$117,250-\$147,250	\$78,150 - \$93,150	\$78,150 - \$93,150	N/A
Student Loan Interest Deduction	\$135,000-\$165,000	\$65,000-\$80,000	\$65,000-\$80,000	\$65,000-\$80,000	N/A
Tuition and Fees Deduction...\$4,000	\$0-\$130,000	\$0-\$65,000	\$0-\$65,000	\$0-\$65,000	N/A
Tuition and Fees Deduction...\$2,000**	\$130,001-\$160,000	\$65,001-\$80,000	\$65,001-\$80,000	\$65,001-\$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 * Roth (MFS) and did not live with spouse	\$186,000-\$196,000	\$186,000-\$196,000	\$118,000-\$133,000	\$118,000-\$133,000	\$118,000-\$133,000
Traditional IRA If covered by retirement at work	\$99,000-\$119,000	\$99,000-\$119,000	\$62,000-\$72,000	\$62,000-\$72,000	\$0-\$10,000
Traditional IRA – only spouse covered	\$186,000-\$196,000	None	None	None	\$0-\$10,000
Child Tax Credit	\$110,000-	\$75,000-	\$75,000-	\$75,000-	\$55,000-
Lifetime Learning Credit	\$112,000-\$132,000	\$56,000-\$66,000	\$56,000-\$66,000	\$56,000-\$66,000	N/A
American Opportunity Credit	\$160,000-\$180,000	\$80,000-\$90,000	\$80,000-\$90,000	\$80,000-\$90,000	N/A
Retirement Saver's Contribution Credit	\$0-\$62,000	\$0-\$31,000	\$0-\$31,000	\$0-\$46,500	\$0-\$31,000

Oregon

Oregon Basic Information 2017:

Exemption Credit - \$197

Standard Deduction 2017:

Filing Status		Standard Deduction	+ Age 65 or over, Blind (each)
Married Filing Joint		\$4,350	\$1,000
Qualifying Widow(er)		\$4,350	\$1,000
Single		\$2,175	\$1,200
Head of Household		\$3,500	\$1,200
Married/RDP Filing Separately		\$2,175	\$1,000
If Spouse Itemizes Deductions		NONE	
Dependent Children:		Greater of \$1,050 or the amount of earned income plus \$350 (not to exceed \$2,175) * Blind dependent: Add \$1,200	

Oregon Filing Requirements 2017:

Filing Status	Age	If gross income is more than:
Single, can be claimed on another's return	Any	\$1,050*
Single	Under 65	\$5,965
	65 or Over	\$7,165
Single (65 & blind)		\$8,365
Married/RDP joint return	Both under 65	\$11,925
	One 65 or over	\$12,925
	Both 65 or over	\$13,925
Married/RDP joint return (65 & blind)	One 65 or over	\$14,925
	Both 65 or over & blind	\$15,925
Married/RDP separate return	Under 65	\$5,965
	65 or over	\$6,965

Married/RDP separate return (65 & blind)		\$7,965
Head of Household	Under 65	\$7,440
	65 or over	\$8,640
Head of Household (65 & blind)		\$9,840
Qualifying Widow(er)	Under 65	\$8,290
	65 or over	\$9,290
Qualifying Widow(er) (65 & blind)		\$10,290

In addition, file a return if:

- You are required to file a federal return
- You had \$1/more of Oregon income tax withheld from your wages.

*The larger of \$1,050 or your earned income plus \$350, up to your standard deduction amount.

\$2,175 is basic standard deduction; \$3,375 if blind or 65; \$4,575 if blind and over 65

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Working Family Household and Dependent Care (WFHDC):

Your federal adjusted gross income or your Oregon adjusted gross income, whichever is greater, is at or below the allowable limit for your household size. See the table for allowable limits.

Household size	AGI limit
2	\$48,720
3	\$61,260
4	\$72,800
5	\$86,340
6	\$98,880
7	\$111,420
8 or more	\$123,960

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2017 Oregon Exemption Credit Tables:

Do not use the exemption credit worksheet. Multiply your total exemptions by \$197 – or - 0

If your filing status is:	0 if Federal adjusted gross income (AGI) exceeds:
Single	\$100,000
Married/RDP filing joint or qualifying widow(er)	\$200,000
Married/RDP filing separately	\$100,000
Head of Household	\$200,000

SPECIAL OREGON MEDICAL SUBTRACTION WORKSHEET – OREGON PUBLICATION OR-17:

	Column (A) You	Column (B) Spouse/RDP
1. Medical and dental expenses for each qualifying taxpayer	1. \$ _____	\$ _____
2. Total medical and dental expenses (Schedule A, line 1)	2. \$ _____	\$ _____
3. Divide line 1 by line 2 and round to three decimal places	3. \$ _____	\$ _____
4. Enter the lesser of the expenses claimed on line 1 of your Schedule A, or the amount claimed on line 3 of your Schedule A	4. \$ _____	\$ _____
5. Multiply line 3 by line 4 and round to whole dollars	5. \$ _____	\$ _____
6. Maximum allowable medical subtraction from the table (\$1,800 max)	6. \$ _____	\$ _____
7. Enter the lesser of line 5 or line 6	7. \$ _____	\$ _____
8. Add line 7, columns (A) and (B), and enter the total. This is your special Oregon medical subtraction	8. \$ _____	\$ _____

If your filing status is:	and your federal adjusted gross income from line 8 of Form 40 or line 38F of Form 40N or 40P is:		
Married/RDP Filing jointly, or Head of Household, or Qualifying Widow(er)	at least -	but less than -	then your maximum allowable medical subtraction per taxpayer meeting the age requirements is:
	-0-	\$50,000	\$1,800
	\$50,000	\$100,000	\$1,400
	\$100,000	\$200,001	\$1,000
	\$200,001 or more	-0-	
Single or Married/RDP Filing separately	-0-	\$25,000	\$1,800
	\$25,000	\$50,000	\$1,400
	\$50,000	\$100,001	\$1,000
	\$100,001 or more	-0-	

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FEDERAL INCOME TAX LIABILITY – OREGON PUBLICATION 17 1/2:

Current year's federal tax liability: Oregon allows a subtraction for your current year's federal income tax liability after credits. The subtraction for 2017 is limited to \$6,500 (\$3,275 if married filing separately).

The subtraction is based on the accrual method of accounting. This means you subtract the total amount of your federal tax liability after credits for the current tax year (not less than zero) as shown on your original return, regardless of when you pay it.

The subtraction is limited to income tax. This includes alternative minimum tax, tax on an IRA (Individual Retirement Arrangement), and recapture taxes. You cannot include self-employment tax or Social Security (FICA) tax.

Federal income tax credits, excluding the earned income credit, reduce your federal tax subtraction. The credits for federal tax on special fuels, special oils, and a regulated investment company will not reduce your federal tax subtraction.

You can deduct your federal income tax liability after credits, up to \$6,550 (\$3,275 if married filing separately) based on your income and filing status. Do not fill in less than -0- or more than \$6,550. Use the federal tax worksheet to figure your federal tax liability.

RDP's: Use amounts from your actual federal return(s), not your "as if" return.

FEDERAL TAX WORKSHEET

PART A: Federal Tax Subtraction

1. Enter your federal tax liability from Form 1040, line 56; Form 1040A, line 37; Form 1040EZ, line 10; Form 1040NR, line 53; or Form 1040NR-EZ, line 15.

1. _____

2. Enter your excess advance premium tax credit from Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44.

2. _____

3. Subtract line 2 from line 1. (If less than -0-, enter -0-)

3. _____

4. Enter your additional tax on retirement plans from Form 1040, line 59; or Form 1040NR, line 57; your first-time homebuyer credit recapture; "any recapture taxes you included as "other taxes" on Form 1040, line 62, or Form 1040NR, line 60; and the amount on Form 1040NR, line 54.

4. _____

5. Add lines 3 and 4

5. _____

6. Enter your American Opportunity credit from Form 1040, line 68; or Form 1040A, line 44.

6. _____

7. Enter your total premium tax credit from Form 8962, line 24.

7. _____

8. Add lines 6 and 7

8. _____

9. Subtract line 8 from line 5. (If less than -0-, enter -0-)

9. _____

10. Enter your maximum allowable tax liability subtraction from the table. Don't fill in less than -0- or more than \$6,550 (\$3,275 if married filing separately)

10. _____

11. Enter the smaller of line 9 or line 10 here and on OR 40, line 10; or OR 40N or 40P, line 42.

11. _____

**Did you file federal Form 5405? If you are required to repay your 2008, 2009, or 2010 first-time homebuyer credit because you disposed of your home or stopped using it as your main home, you may subtract your federal tax recapture. Add the amount reported on your federal form 1040, line 59b, or federal form 1040NR, line 58b, to the amount included on line 2 of the worksheet above. Do not add this amount if you are repaying your 2008 credit and still live in your qualifying home as you main residence.*

If your filing status is:	and your federal adjusted gross income is:		
Single	at least -	but less than -	then your maximum allowable tax liability subtraction is:
	-0-	\$125,000	\$6,550
	\$125,000	\$130,000	\$5,200
	\$130,000	\$135,000	\$3,900
	\$135,000	\$140,000	\$2,600
	\$140,000	\$145,000	\$1,300
	\$145,000 or more	-0-	

Married filing separately	-0-	\$125,000	\$3,275
	\$125,000	\$130,000	\$2,600
	\$130,000	\$135,000	\$1,950
	\$135,000	\$140,000	\$1,300
	\$140,000	\$145,000	\$650
	\$145,000 or more	-0-	
Married filing jointly or Head of household or Qualifying widow(er)	-0-	\$250,000	\$6,550
	\$250,000	\$260,000	\$5,200
	\$260,000	\$270,000	\$3,900
	\$270,000	\$280,000	\$2,600
	\$280,000	\$290,000	\$1,300
	\$290,000 or more	-0-	

This 2017 reference guide and Federal Form 1040 should be downloaded from the Board's website and taken with you to the exam. The reference guide and Form 1040 are located here: https://www.oregon.gov/obtp/Documents/reference_sheet_2017_tax_law.pdf

“All Applicants are encouraged to subscribe to the Department of Revenue (DOR) and Internal Revenue Service (IRS) bulletins that provide tax law updates. Information on these updates may not be included in the source documents and are important to keep current with the current tax law changes”

Sample Preparer Test with Frequently Missed Questions

Sample questions extracted from 2017-2018 exams based on 2016 tax law. References are to federal and state publications. Answers and subject matters can be found at the end of this section.

These questions serve as examples only.

1. Janet, a single parent, attends college full time. She is studying for her Master's degree. Janet's tuition is \$6,000. The Lifetime Learning Credit on Janet's tax return could total:
 - A. \$600
 - B. \$1,000
 - C. \$1,200
 - D. \$2,000
2. Mr. Brown, a cash basis calendar year taxpayer, receives all of his income from farming and has a federal income tax liability of \$4,000. Mr. Brown made no estimated tax payments. Mr. Brown may avoid the penalty for not paying estimated tax if he files his federal income tax return and pays the tax due on or before what date:
 - A. January 31
 - B. March 1
 - C. March 15
 - D. April 15

Mini Problem - Schedule A attached.

John and Pat file a joint return which included Schedules A - Itemized Deductions, B - Interest and Dividends and E - Rentals. They live in Eugene, Oregon. John's mother's only income is a union pension of \$1,045 per year. She lives in the basement apartment of their home. John and Pat had a total Adjusted Gross Income (AGI) of \$79,780 for the tax year. They paid the following expenses:

\$627 Mother's medical insurance	\$1,385 Interest paid on mother's car
\$758 Mother's doctor and hospital bills	\$1,148 Qualified home equity loan interest
\$3,986 John and Pat's medical expenses	\$290 Contribution to church
\$737 John and Pat's hospital expenses	\$171 Contribution to Goodwill
\$11,348 State withholding	\$50 Contribution to Democratic Party
\$1,097 Home real estate taxes	\$180 Bingo at church
\$1,100 Real estate tax (recreational lot in California)	\$60 Dues to Elks Lodge
\$915 Real estate tax (Crooked River Ranch lot)	\$240 Tax preparation fee
\$600 US Customs tax (shotgun imported from Sweden)	\$244 Professional subscriptions
\$325 Real estate tax (rental house in Cleveland, Ohio)	\$250 Attorney fee for drafting will
\$1,500 Credit union interest	\$60 Safe deposit box holds stocks and bonds
\$1,190 Credit card interest	\$285 Investment expenses
\$4,840 Interest paid (rental house in Cleveland, Ohio)	\$1,025 Unreimbursed travel expenses from Form 2106

3. What is the total deductible taxes paid found on line 9 of Schedule A?
 - A. \$12,445
 - B. \$14,460
 - C. \$14,785
 - D. \$15,060
4. What is the total deductible miscellaneous expenses, after 2% Adjusted Gross Income (AGI) subtraction, found on line 27 on Schedule A?
 - A. \$14
 - B. \$258
 - C. \$318
 - D. \$508

5. Non-residents of Oregon are not taxed on interest income from personal savings accounts held in Oregon banks.
- A. True
 - B. False

Mini Problem - Schedule C and Form 8829 attached.

Masako a sole proprietor owns and operates a catering business. She works from her home and has an office and storage area used exclusively and regularly as her principal place of business.

Income = \$175,000
Bank loan = \$25,000
Delivery truck expense (gas, oil, repairs) = \$6,500
Business liability insurance = \$3,500
Interest on bank loan = \$2,000
Wages to employees = \$40,000
Bonus to employees = \$5,000
Supplies/food = \$90,000
Masako's draws = \$50,000
Payroll taxes = \$8,000
Masako's IRA = \$3,000
Real estate tax = \$1,500
Mortgage Interest = \$5,000
Utilities = \$10,000
Advertising = \$5,000

The business use percentage of her home office and storage area is 20%.

6. What is Masako's tentative profit or loss on line 29 of Schedule C?
- A. \$12,000
 - B. \$12,300
 - C. \$15,000
 - D. \$16,500

Mini Problem - Schedule A attached.

Dora and Jim Gillam, both age 41, have the following itemized deductions:

Their Adjusted Gross Income (AGI) is \$24,915.

Political contributions = \$50
Oregon tax withheld on wages = \$146
IRA fees paid separately = \$199
Optical = \$289
Interest paid on Account Investment (Investment income \$3,240) = \$696
Oregon taxes paid on previous years' tax return = \$783
Oregon estimated taxes \$200/Qtr. (4th Qtr. paid in Dec.) = \$800
Chiropractor = \$954
Personal Property donated to charitable organizations, no single donation of \$250 or more = \$1,079
Prescriptions = \$1,312
Braces for dependent child = \$1,408
Dental = \$2,081
Doctors = \$2,330
Church = \$2,510
Medical Insurance for Jim (whose self-employment income is \$18,000) = \$2,630
SEP pension contribution = \$2,763

IRA deduction for Jim = \$3,500
Additional various cash charitable contributions = \$3,827

352 Medical miles
1622 Charitable miles

7. The total charitable donations found on line 19 of Schedule A?

- A. \$1,079
- B. \$6,564
- C. \$7,416
- D. \$7,643

Mini Problem - No Form Needed to Complete

Amy (single) moved from Montana to Portland, Oregon to take a job in Vancouver, Washington. After becoming an Oregon resident, Amy paid her moving expenses. Amy paid the following:

Storage for 30 days - \$80
Rented moving truck - \$110
Meals - \$35
Gas, oil for personal vehicle \$70
To disconnect utilities - \$50

8. Amy may deduct moving expenses on her part year Oregon return in the amount of:

- A. \$0
- B. \$260
- C. \$310
- D. \$345

Mini Problem - Schedule B

John and Mary have the following investment income:

Bank of America Interest	\$150
OSU Credit Union	\$100
AT&T Corporate Bond Interest	\$250
Dreyfus Fund Qualified Dividend	\$100
Dreyfus Fund Capital Gain Distribution	\$200
Dreyfus Fund Non-taxable Dividend	\$100
AT&T Qualified Dividend	\$400
Chase Certificate of Deposit	\$450 (as nominee for daughter)
Interest on loan from son	\$300
Oregon School Bond	\$300

9. What is the total taxable interest found on line 4 of Schedule B?

- A. \$550
- B. \$800
- C. \$1,000
- D. \$1,450

10. Select the deduction that does not qualify for schedule A:

- A. Investment counseling fees
- B. Expenses of an income producing hobby
- C. Fee for preparing a will
- D. Gambling losses (within limitations)

11. Interest income from Puerto Rico municipal bonds is an addition to Oregon income.

- A. True
- B. False

12. Continuing education credits will be accepted only for courses and seminars that comply with all National Association of State Boards of Accountancy (NASBA) rules regarding continuing education.

- A. True
- B. False

Mini Problem - Schedule A attached.

Bill, age 70, and Sue Black, age 55, are Married Filing Jointly (MFJ). Sue's mother, age 75, lives with them. They pay all of her bills and carry her on their health insurance. She receives gross rent of \$200/month from her former home and no other income. Their Adjusted Gross Income (AGI) is \$37,418. They are full-year Oregon residents. The following was paid out of their joint checking account:

\$1,921 Health insurance (including \$284 for Sue's mother)	\$588 VISA interest
\$890 Dr. Hanlin MD (Sue)	\$632 Department store interest
\$796 Dr. Johnson MD (Bill)	\$718 MasterCard interest
\$350 Dr. Brick MD (Sue's mother)	\$202 Ford Motor Co. (mother's car - interest)
\$1,849 Dr. Anderson DDS (Sue's mother)	\$740 Church
\$640 Prescription medicine and drugs	\$100 Democratic Party
\$1,741 State tax withheld	\$75 Collection for sick neighbor
\$5,034 Federal tax withheld	\$52 United Way payroll deduction
\$1,490 Property taxes (their home)	\$370 Union dues
\$461 Property taxes (mother's rental)	\$100 Legal fees for a will
\$214 Prior year Oregon tax paid	\$134 Tax preparation
\$3,568 US Bank mortgage interest (their home)	\$18 Safety deposit box for stocks and bonds
\$1,216 Carl Jackson contract (mortgage interest on mother's rental)	\$412 Additional Federal tax paid on audit
	\$121 Additional Oregon tax paid on audit

Sue does a lot of volunteer work for the Community Hospital and she has kept records of her time. She spent 200 hours working last year and she figures her time is worth at least \$1,410.

13. What is the total deductible taxes they paid found on Line 9 of Schedule A?

- A. \$3,231
- B. \$3,445
- C. \$3,566
- D. \$4,027

Mini Problem - Schedule E attached.

Cari Hall rents spaces in a mobile home park. She lives in the park and manages it.

Her income from rentals for the year = \$31,934

Interest from checking \$103

Her direct rental expenses are as follows:

Repairs to rental units = \$770

Bank charges for the rental bank account = \$355

Garbage for the tenants = \$1,654

Tenant electricity = \$7,650

Tenant water = \$1,000

Refund on rent deposit included in income = \$532

Rental portion of tax preparation fee (Total \$205) = \$85

Depreciation on equipment = \$1,130

Total expenses (Cari's personal share is 45%)

Total real estate taxes = \$4,660

Total mortgage interest = \$10,695

Total insurance on park = \$2,793

Mileage: 240 business miles

14. The net income on Cari's Schedule E is:

- A. \$8,647
- B. \$8,750
- C. \$10,469
- D. \$10,564

Mini Problem - No Form Needed to Complete

Taxpayer has inherited a house from her mother. At the time of the mother's death, the fair market value of the house was \$100,000. The mother's basis in the house was \$50,000. Taxpayer put a new kitchen in the house at a cost of \$20,000, and sold the house for \$150,000.

15. If the taxpayer received the house as a gift from her mother instead of as an inheritance, what is taxpayer's basis in the house at the time of the sale?

- A. \$50,000
- B. \$70,000
- C. \$100,000
- D. \$120,000

Mini Problem – Schedule D attached

In the previous year, Terri Jones had a \$2,100 long-term capital loss carry forward to the current year. Her investment transactions this year were:

- 1.) Purchased 100 shares of IBM on 3/15/09 for \$1,400; sold 9/10/16 for \$3,000.
- 2.) Purchased 50 shares of Hartford 7/10/15 for \$1,700; sold 7/1/16 for \$1,500.
- 3.) Purchased 20 shares of ITT 12/15/09 for \$500. Considered worthless by her broker on 12/31/16.

16. What is the amount on Line 16 of Schedule D?

- A. \$ 800 loss
- B. \$1,000 loss
- C. \$1,200 loss
- D. \$ 900 gain

Answers, Subject Matter and References
Frequently Missed Questions

References can be found in 2016 tax law publications, booklets & instructions

PREPARER

- | | |
|---|---|
| 1.) Correct Answer: \$1,200 (C)
Subject Matter: Federal Credits | 9.) Correct Answer: \$550 (A)
Subject Matter: PXMini-Problems |
| 2.) Correct Answer: March 1 (B)
Subject Matter: Federal Payments | 10.) Correct Answer: Fee for preparing a will (C)
Subject Matter: Federal Itemized Deductions. |
| 3.) Correct Answer: \$14,460 (B)
Subject Matter: PXMiniProblems | 11.) Correct Answer: False (B)
Subject Matter: Oregon Additions |
| 4.) Correct Answer: \$258 (B)
Subject Matter: PXMiniProblems | 12.) Correct Answer: False (B)
Subject Matter: Oregon License Law |
| 5.) Correct Answer: True (A)
Subject Matter: Oregon Additions | 13.) Correct Answer: \$3,566 (C)
Subject Matter: PXMiniProblems |
| 6.) Correct Answer: \$15,000 (C)
Subject Matter: PXMiniProblems | 14.) Correct Answer: \$8,647 (A)
Subject Matter: PXMiniProblems |
| 7.) Correct Answer: \$7,643 (D)
Subject Matter: PXMini-Problems | 15.) Correct Answer: \$70,000 (B)
Subject Matter: PXMiniProblems |
| 8.) Correct Answer: \$310 (C)
Subject Matter: PXMini-Problems | 16.) Correct Answer: \$1,200 (C)
Subject Matter: PXMiniProblems |

**STATE BOARD OF TAX PRACTITIONERS
RECOMMENDED RESOURCES AND STUDY GUIDES FOR APPLICANTS
PREPARING TO TAKE THE CONSULTANT EXAMINATION**

Questions in the current Consultant Exam are derived from the following 2017 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. 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
- Pub. 5187 – Affordable Care Act: What You and Your Family Need to Know
- Federal Form 1040 Instructions (not forms booklets)
- Federal Form 6251 Instructions – Form AMT Instructions
- Federal Form 8801 and Instructions

OREGON:

- OR-17
- Oregon Income Tax Full-Year Resident Form 40 and instructions, Schedules OR-ASC and WFC
- Oregon Income Tax Part-Year Resident/Nonresident Form 40N & 40P, Schedule WFC-N/P, and instructions
- Tax Payments on Real Property Conveyances: Form OR-18, Form WC, Form TP-18, & Instructions
- Oregon Administrative Rules, Chapter 800: **800-010-0015 through 800-030-0050**
- Oregon Revised Statutes, Chapter 673: **673.605 through 673.990**

❖❖❖ Donates any new publications added for the 2018-19 season

Other publications and documents that you may find useful in assisting you in studying for the examination are: Form 2106, Form 4797, Form 5695 and Form 8853 Instructions.

Consultant Examination Subject Outline

and approximate percentage of coverage

Federal

How to file -- 5%

- Filing status
- Personal exemptions
- Filing requirements
- Dependents

Earned income -- 2.5%

- Wages
- Tips
- Fringe benefits

Interest -- 2%

- Taxable
- Exempt
- OID

Dividends -- 2%

- Ordinary
- Nontaxable
- Capital gain

Business income, deductions -- 5.5%

Passive activities, rentals -- 3%

Farms -- 1.5%

Pensions & annuities -- 3%

Social Security -- 1%

Depreciation -- 4%

Sales of property -- 15%

- Basis
- Capital assets
- Business property
- Residence
- Installment and repossessions
- Depreciation recapture
- Involuntary conversions
- Nontaxable exchanges

Miscellaneous income -- 3%

Itemized deductions -- 9.5%

- Medical
- Taxes
- Interest
- Contributions
- Casualty losses

Miscellaneous deductions

- a. Employee business
- b. Production of income
- c. Education

Credits -- 3.5%

- Child care
- Child tax
- Earned income
- Education
- Mortgage interest
- Other

Estimated payments -- 1%

Self-employment tax -- .5%

Alternative minimum tax -- 1.5%

Other taxes -- 2.5%

- Lump sum distributions
- Penalties
- Tips
- Household employment

Net operating losses, at-risk amounts -- 1%

Amended returns -- 1.5%

Other areas -- 2.5%

Adjustments -- 4%

- IRA, SEP, KEOGH
- Alimony
- Moving expenses
- Other

Consultant Examination Subject Outline, continued

Oregon

How to file -- 3%

- Filing status
- Requirements
- Non-residents
- Exemptions

Additions -- 3%

- Municipal bonds
- Other

Subtractions -- 4%

- Taxes
- Interest
- Military pensions
- Other pensions
- Other subtractions

Deductions -- 2.5%

- Standard deduction
- Itemized deductions
- Oregon medical

Credits -- 4%

- Child care
- Political
- Exemption credits
- Retirement
- Working family
- Other

Payments -- 1%

- Estimated

Part year/non-resident -- 2%

License law -- 5.5%

Consultant Examination Index and Study Guide

DESCRIPTION/STUDY TOPICS	REFERENCE USED
Filing Requirements	Pub 17
Filing Status	
Dependents/Exemptions	
Gross Income	
W-2s, Interest, Dividends, Refunds, Alimony	Pub 525
Pensions, IRAs, Clergy, Unemployment,	Pub 575
Social Security, and Other Income	Pub 590
Excludable Income	
Oregon	Pub OR17 Oregon booklet
Code of Professional Conduct	OARs Chapter 800
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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 OR17
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Basis of Assets	Pub 17 Pub 551
Depreciation	Pub 946
Sec 179, Bonus Depreciation, MACRS,	Pub 225
Listed Property	Pub 334
Oregon	Pub OR17 1040 booklet
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Schedule C	Pub 334
Business vs. Hobby, and Home Office	Pub 535 Pub 587
Schedule F	Pub 225
Schedule SE	Pub 463
Oregon	Pub OR17
<hr/>	
Schedule E Rentals	Pub 17
Royalties and K-1's	Pub 925
Passive Activities	
NOLs	Pub 536
Oregon	Pub OR17
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DESCRIPTION/STUDY TOPICS**REFERENCE USED**

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 OR17

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 OR17 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 OR17 Oregon booklets

Filing due dates	Pub 17
Estimated taxes	1040 booklet
Penalty for IRAs and Form 5329	Pub 590
Advance EIC Payments	
	Pub 225
	Pub 334
Oregon	Pub OR17 Oregon booklets

Sample Consultant Test with Frequently Missed Questions

Sample questions extracted from 2017-2018 exams based on 2016 tax law. References are to federal and state publications. Answers and subject matters can be found at the end of this section.

These questions serve as examples only.

1. Karen is an active general partner in her accounting practice. At the beginning of the year her basis in the partnership was \$4200. Her current K-1 shows both an ordinary business loss of \$5990 and interest income of \$200. What is Karen's allowable loss?
 - A. \$4,200
 - B. \$4,400
 - C. \$5,790
 - D. \$5,990

2. Taxpayer purchased 100 shares of ABC stock for \$500. Taxpayer receives Form 1099-DIV showing partial liquidation distribution in the amount of \$450. Taxpayer must:
 - A. include \$450 as dividends.
 - B. reduce basis in stock by \$450.
 - C. increase basis in stock by \$450.
 - D. Both (A) and (C)

3. Taxpayer Zeeke died during the current tax year. Zeeke had a capital loss carryover of \$8,000. The remaining loss carryover will be claimed on his final return.
 - A. True
 - B. False

4. Theodore filed his 2012 tax return on October 15, 2014 and paid \$500 tax on October 15, 2014. He learned later that there were errors and he had a refund coming. Theodore will receive a refund if the amended return is filed no later than
 - A. April 15, 2015.
 - B. October 15, 2015.
 - C. October 17, 2016.
 - D. Oct 15, 2017.

5. Jane sold land in Oregon on an installment contract after she moved to Washington State. She must report.
 - A. Oregon installment interest on an Oregon contract.
 - B. the capital gain on her Oregon return.
 - C. the capital gain and interest to both Oregon and Federal.
 - D. the interest and capital gain only to Federal.

6. Which of the following can be used as a subtraction on the Oregon return?
 - A. Federal refunds, for which you received a tax benefit in a prior year
 - B. Interest on municipal bonds from another state
 - C. Donation to Oregon Cultural Trust
 - D. Foreign income tax

7. John & Mary Smith are Oregon residents who serve in the National Guard. John's military pay was \$6,000, of which \$2,000 was for weekend drills. Mary earned \$4,000 for her annual training. Their exclusion for military service duty pay would be
- A. \$2,000
 - B. \$6,000.
 - C. \$8,000.
 - D. \$10,000.
8. On your Oregon income tax return you may subtract taxable scholarships used for
- A. housing expenses even if the expenses were deducted on your Federal return.
 - B. housing expenses for either you or your dependent.
 - C. housing expenses if the expenses were for the scholarship recipient.
 - D. housing expenses only if the scholarship states it can be used for housing expenses.
9. Depreciation is not allowed when listed property is used less than 50 percent for business.
- A. True
 - B. False
10. Matt Dillon turned 70 1/2 years old and retired on February 12 of the current year. Generally, he must start receiving distributions from his traditional Individual Retirement Account (IRA) by _____.
- A. February 12 of the current year.
 - B. December 31 of the current year.
 - C. April 15 of the following year.
 - D. April 1 of the following year.
11. 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
12. Mr. & Mrs. Elliott had an Adjusted Gross Income (AGI) of \$250,000. They donated \$500 to an Oregon candidate. How much is their political contribution credit.
- A. \$0
 - B. \$50
 - C. \$100
 - D. \$500
13. Larry's only earned income is from his business, Larry's Plumbing. As a new business, his net income was only \$3,000 resulting in self-employment tax of \$424. Larry paid \$3,800 for health insurance. He is allowed to claim a maximum self-employed health insurance deduction in the amount of
- A. \$2,576.
 - B. \$2,660.
 - C. \$2,788.
 - D. \$3,800.

14. David and Helen Brown own a home which they purchased for \$200,000. This year, the Browns borrowed \$115,000 on a home equity loan to pay off credit card debt. The Browns may deduct as qualified "home equity debt" the interest paid on which of the following amounts?
- A. -0-
 - B. \$85,000
 - C. \$100,000
 - D. \$115,000
15. The cost of a stop smoking program is deductible as a medical expense, whether prescribed by a doctor or not.
- A. True
 - B. False
16. 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
17. Joe enrolls full time for college classes in September and pays tuition and fees of \$1,800 in October. Joe withdraws from college and the college refunds \$800 of the tuition and fees in November. When Joe prepares his tax return he can take \$1,000 for the tuition and fees deduction.
- A. True
 - B. False
18. Mr. Jones purchased a City of Seattle, Washington municipal bond with a face value of \$10,000 for \$10,250. The purchase price included \$250 of accrued interest. The total interest income reported for this bond was \$500. How much is taxable on his Oregon return?
- A. \$0
 - B. \$250
 - C. \$500
 - D. \$750
19. Mr. Lester, an Oregon taxpayer, is under 65, single and not a dependent. His total income includes Port of Portland bonds of \$3,500, savings account interest of \$150, Idaho municipal bond interest of \$1,000, and Social Security of \$9,500. Which of the following is true regarding his filing requirement?
- A. He must file an Oregon return only.
 - B. He must file both a Federal and an Oregon return.
 - C. He is not required to file either return.
 - D. He must file a Federal return only.
20. An Oregon non-resident who works in Oregon may qualify for the Working Family Household and Dependent Care Credit on his/her Oregon return.
- A. True
 - B. False

Answers, Subject Matter and References

Frequently Missed Questions

References can be found in 2016 tax law publications, booklets & instructions

CONSULTANT

- 1.) Correct Answer: \$4,400 (B)
Subject Matter: Federal Business Income & Deduc.
- 2.) Correct Answer: reduce basis in stock by \$450 (B)
Subject Matter: Federal Dividends
- 3.) Correct Answer: False (B)
Subject Matter: Federal Sales of Property
- 4.) Correct Answer: October 17, 2016 (C)
Subject Matter: Federal Amended Returns
- 5.) Correct Answer: the capital gain on her Oregon return (B)
Subject Matter: Oregon Part Yr-Non Res.
- 6.) Correct Answer: Foreign income tax (D)
Subject Matter: Oregon Subtractions
- 7.) Correct Answer: \$10,000 (D)
Subject Matter: Oregon Subtractions
- 8.) Correct Answer: housing expenses if the expenses...(C)
Subject Matter: Oregon Subtractions
- 9.) Correct Answer: False (B)
Subject Matter: Federal Depreciation
- 10.) Correct Answer: April 1 of the following year (D)
Subject Matter: Federal Pens & Annuities
- 11.) Correct Answer: None of his mileage (D)
Subject Matter: Federal Itemized Deductions
- 12.) Correct Answer: \$0 (A)
Subject Matter: Oregon Credits
- 13.) Correct Answer: \$2,788 (C)
Subject Matter: Federal Adjustments
- 14.) Correct Answer: \$100,000 (C)
Subject Matter: Federal Itemized Deductions
- 15.) Correct Answer: True (A)
Subject Matter: Federal Itemized Deductions
- 16.) Correct Answer: False (B)
Subject Matter: Federal Sales of Property
- 17.) Correct Answer: True (A)
Subject Matter: Federal Adjustments
- 18.) Correct Answer: \$250 (B)
Subject Matter: Oregon Additions
- 19.) Correct Answer: He is not required to file...(C)
Subject Matter: Oregon How to File
- 20.) Correct Answer: True (A)
Subject Matter: Oregon Part Yr-Non Res.

2018 - 2019 PSI Proctor Site Information

The following PSI proctor sites will be offering the online Tax Board examinations beginning November 1st **(verify with the OBTP that the online exam has been activated)**. The proctor sites are listed in alphabetical order by the city in which they are located. Indicate only **one** location on your exam application form with the Site Code.

FOR ADDITIONAL INFORMATION REFER TO THE PSI SERVICES, LLC CANDIDATE INFORMATION BOOKLET

www.psiexams.com

- Your location selection will be final once you submit your application and \$60 application fee to the OBTP.
- Upon approval of exam eligibility, the OBTP will e-mail you an approval notice. It is your responsibility to contact PSI to pay for proctoring and schedule the examination.
- Your eligibility is good for **60 days** from the date of approval by the Board. If you fail the exam you may retest an unlimited number of times during the 60-day period. If you do not pass within the 60 days, you must re-apply with the OBTP. You will need to submit a new application with all applicable examination fees.
- Do not contact the proctor site to schedule your exam time until after you receive the letter from the Board approving you to test.

PSI TESTING SITES - \$50 Preparers, \$85 Consultant, \$85 Consultant State Only

Aurora Aviation
22785 Airport Rd NE, Blue Gate #5
Aurora, OR 97002

From I-5 N, heading Northeast, take exit 282 toward Canby. Turn right onto NE Miley Rd. Take the 1st right onto NE Airport Rd/Aurora Rd. Continue to follow NE Airport Rd. Destination will be on the right.

Baker City
2101 Main Street, #203
Baker City, OR 97814

From I-84 take Exit 304 onto Campbell Street. On Campbell Street go 1 mile to Main Street, turn left. Test site is a 1/4 of a mile on right side, in a brick building before Broadway in the Basch Sage Mini Mall. Enter from Broadway and go upstairs. Take a left to the end of hall to Room 203.

Bend
325 NW Vermont Pl, #106
Bend, OR 97701

From US-97 going North, take the Revere Ave exit and take a left at the traffic signal. Go one block West to Wall Street and turn left at the traffic light. Continue South on Wall Street for approximately 1/2 mile and turn right onto NW Vermont Pl. The PSI Test Center is the first building on the left.

Eugene
1955 Empire Park Drive, Suite A
Eugene, OR 97402

From I-5 take Beltline Hwy West to exit #5 Barger Drive. Turn Left at the end of exit ramp. Go .7 miles and turn right onto Empire Park Drive. (JUST before Hwy 99). The first building on the corner is Subway. Second building is PSI exams Suite A. Edward Jones Investments is the other tenant of the building in Suite B.

From Hwy 126 which is also West 11th take Beltline Hwy to exit #5 Barger Drive. Turn right at the end of exit ramp. Go .7 miles and turn Right onto Empire Park Drive. (JUST before HWY 99). The first building on the corner is Subway. Second building is PSI exams Suite A. Edward Jones Investments is the other tenant of the building in Suite B. Please do not park at or near Subway, but instead park on the left side of the building.

Independence
4901 Airport Rd
Independence State Airport
Independence, OR 97351

Take I-5 to exit 260A for OR-99E BUS S/Salem Expy and follow, then taking a slight left onto Commercial St NE. Turn right on Marion St NE continuing onto OR-22W/Marion St. Bridge. Follow OR-22W for 5 miles, then turn left onto OR-51S/Independence Hwy. Turn right onto Polk St and continue onto Hoffman Rd. Turn right onto Airport Rd.

Medford
1236 A North Riverside Ave
Medford, OR 97501

From I-5 going North, take the Barnett Street off ramp and turn left. Turn right on Riverside Ave, and go approximately 3 miles. The site will be on the right side.

From I-5 going South, take the North exit (#30) and turn right and follow signs to "City Center". Pass McAndrews, and turn left on Manzinita. This dead ends at Riverside. Turn left on Riverside, go one block and site will be on the right side.

Portland
205 Business Center, Suite 258
8383 NE Sandy Blvd
Portland, OR 97220

Coming North on I-205: Take the Killingsworth exit. Stay to the left and travel through the first light. PSI is on the right-hand side in the business building across from the Grotto. If you get to NE 82nd Ave., you have gone too far. We are on the 2nd floor which seems to be the 1st floor when entering the building from Sandy Blvd and are the first door on the right. There is signage on the door to our office.

Coming South on I-205: Take the Sandy Blvd exit. Stay in the right-hand lane and turn right at signal. Come up to the next signal (Sandy Blvd) and turn right again. PSI is on the right-hand side in the business building across from the Grotto. If you get to NE 82nd Ave., you have gone too far. We are on the 2nd floor which seems to be the 1st floor when entering the building from Sandy Blvd and are the first door on the right. There is signage on the door to our office.

Coming East on Sandy Blvd: Just past NE 82nd Ave. across from the Grotto is the business building that PSI is in. We are on the 2nd floor which seems to be the 1st floor when entering the building from Sandy Blvd and are the first door on the right. There is signage on the door to our office.

Coming West on Sandy Blvd: Just past Prescott St. and across from the Grotto is the business building that PSI is in. We are on the 2nd floor which seems to be the 1st floor when entering the building from Sandy Blvd and are the first door on the right. There is signage on the door to our office.

Coming South on 82nd Ave: Turn right on Sandy Blvd. PSI is in the business building across from the Grotto. We are on the 2nd floor which seems to be the 1st floor when entering the building from Sandy Blvd and are the first door on the right. There is signage on the door to our office.

Coming North on 82nd Ave: Turn left on Sandy Blvd. PSI is in the business building across from the Grotto. We are on the 2nd floor which seems to be the 1st floor when entering the building from Sandy Blvd and are the first door on the right. There is signage on the door to our office.

Wilsonville
25195 SW Parkway Ave
Suite 105
Wilsonville, OR 97070

Going South: Off I5, take exit 286 (Ellingens/Boones Ferry Rd). Turn left and cross back over the freeway. Turn left at 2nd signal light (Parkway Ave.) Turn into Parkway Plaza parking lot (across the street from Shriner's). We are located in the Main Entrance first door on the right.

Going North: Off I5, take exit 286 (Ellingens/Boones Ferry Rd). Turn Right. Turn Left at next signal light (Parkway Ave.) Turn into Parkway Plaza parking lot (across the street from Shriner's). We are located in the Main Entrance first door on the right.

Additionally, PSI has examination centers in many other regions across the United States. You may take this examination at any of these locations by submitting the out-of-state request form found on the PSIT Testing website.

On the day of the examination, you should arrive at least 30 minutes prior to your scheduled appointment time. This allows time for sign-in and identification verification and provides time for you to familiarize yourself with the examination process. *If you arrive late, you will not be admitted to the examination site and you will forfeit your examination registration fee.*

Candidates must register for the exam with their LEGAL first and last name as it appears on their government issued identification. The required identification below must match the first and last name under which the candidate is registered. Candidates are required to bring one (1) form of valid (non-expired) signature bearing identification to the test site. If the candidate fails to bring proper identification or the candidate names do not match, the candidate will not be allowed to test and their examination fee will not be refunded.

PRIMARY IDENTIFICATION (with photo) – Choose One

- State issued driver's license
- State issued identification card
- US government issued passport
- US government issued military identification card
- US government issued Alien Registration Card

NOTE: ID must contain candidate's photo, be valid and unexpired.

If you cannot provide the required identification, you must call (800) 733-9267 at least 3 weeks prior to your scheduled appointment to arrange a way to meet this security requirement.

**FOR ADDITIONAL INFORMATION REFER TO THE PSI SERVICES, LLC
CANDIDATE INFORMATION BOOKLET**

www.psiexams.com

