

2023 Tax Consultant Exam Source Documents

Federal

- Pub. 3 – Armed Forces’ Tax Guide
- Pub. 17 – Your Federal Income Tax
- Pub. 225 – Farmer’s Tax Guide
- Pub. 334 – Tax Guide for Small Business
- Pub. 463 – Travel, Gift, and Car Expenses
- Pub. 501 - Dependents, Standard Deduction, and Filing Information
- Pub. 502 – Medical and Dental Expenses
- Pub. 503 – Child and Dependent Care Expenses
- Pub. 504 – Divorced or Separated Individuals
- Pub. 517 – Social Security and Other Information for Members of the Clergy & Religious Workers
- Pub. 523 – Selling Your Home
- Pub. 525 – Taxable and Nontaxable Income
- Pub. 526 – Charitable Contributions
- Pub. 527 – Residential Rental Property
- Pub. 531 – Reporting Tip Income
- Pub. 535 – Business Expenses
- Pub. 536 – Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
- Pub. 537 – Installment Sales
- Pub. 544 – Sales and Other Dispositions of Assets
- Pub. 547 – Casualties, Disasters and Thefts
- Pub. 550 – Investment Income and Expenses
- Pub. 551 – Basis of Assets
- Pub. 561 – Determining the Value of Donated Property
- Pub. 575 – Pension and Annuity Income
- Pub. 587 – Business Use of Your Home
- Pub. 590A-Contributions to Individual Retirement Arrangements
- Pub. 590B-Distributions from Individual Retirement Arrangements
- Pub. 596 – Earned Income Credit
- Pub. 925 – Passive Activity and At-Risk Rules
- Pub. 936 – Home Mortgage Interest Deduction
- Pub. 946 – How to Depreciate Property
- Pub. 970 – Tax Benefits for Education
- Pub. 972 – Child Tax Credit
- Pub. 974 – Premium Tax Credit
- 1040 Booklet - Instructions
- Form 6251 - Instructions
- Form 8615 - Instructions
- Form 8839 - Instructions
- Form 8995A - Instructions

Oregon

- Pub. OR-17 – Individual Income Tax Guide
- **2023** Oregon Income Tax Form OR-40 Instructions Full-Year Resident
- **2023** Oregon Income Tax Form OR-40-N and Form OR-40-P Instructions Nonresident/Part-Year Resident
- OR-Estimate Instructions
- OAR Chapter 800