

2023 Tax Preparer Exam Source Documents

All Questions on the Tax Preparer Exam are based on These Documents

Federal

- Publication 17 – Your Federal Income Tax for Individuals
- Publication 54 – Tax Guide for U.S. Citizens and Resident Aliens Abroad
- Publication 225 – Farmer’s Tax Guide
- Publication 334 – Tax Guide for Small Business
- Publication 463 – Travel, Gift and Car Expense
- Publication 501 – Dependents, Standard Deduction, and Filing Information
- Publication 502 – Medical and Dental Expenses
- Publication 503 – Child and Dependent Care Expenses
- Publication 504 – Divorced or Separated Individuals
- Publication 523 – Selling Your Home
- Publication 524 – Credit for the Elderly or the Disabled
- Publication 526 – Charitable Contributions
- Publication 531 – Reporting Tip Income
- Publication 547 – Casualties, Disasters and Thefts
- Publication 550 – Investment Income and Expense
- Publication 551 – Basis of Assets
- Publication 561 – Determining the Value of Donated Property
- Publication 575 – Pension and Annuity Income
- Publication 587 – Business Use of Your Home
- Publication 596 – Earned Income Credit (EIC)
- Publication 850 – English-Spanish Glossary of Tax Words and Phrases
- Publication 936 – Home Mortgage Interest Deduction
- Publication 946 – How to Depreciate Property
- Publication 970 – Tax Benefits for Education
- Publication 974 – Premium Tax Credit
- Federal Form 1040 Instructions (not forms booklets)
- Form 6251 Instructions
- Form 8615 Instructions
- Form 8867 Instructions
- Form 8995A Instructions

Oregon

- Publication OR-17 – Individual Income Tax Guide
- Oregon Income Tax Full-Year Resident Form OR-40 and Instructions
- Oregon Income Tax Part-Year Resident/Nonresident Form OR-40N and OR-40P
- OR-A Instructions
- OR-WFHDC Instructions
- Oregon Administrative Rules, Chapter 800: 800-010-0015 through 800-030-0050
- Oregon Revised Statutes, Chapter 673: 673.605 through 673.740

2023 Source Documents Allowed in the Tax Preparer Exam

Federal (These may contain notes and highlighting)

- Publication 17 – Your Federal Income Tax for Individuals
- Publication 850 - English-Foreign Language Glossary of Words and Phrases
- Publication 974 - Premium Tax Credit - (Only the Publication not inserts)
- Federal Form 1040 Instructions (not forms booklets)
- **2023** Quick Reference Sheets (from the Board's website)

Federal (These must be completely blank with no markings or highlighting whatsoever)

- Form 1040 – U.S. Individual Income Tax Return
- Form 1040 Schedules 1, 2, and 3 (forms only)
- Form 1040 Schedules A, B, C, D, E, and SE (forms only)
- Form 4137 – Social Security and Medicare Tax on Unreported Tip Income (form only)
- Form 8829 – Expenses for Business Use of Your Home (form only)

Oregon (These may contain notes and highlighting)

- Publication OR-17
- Oregon Income Tax Full-Year Resident Form OR-40 (instructions only)
- Oregon Income Tax Part-Year Resident/Nonresident Form OR-40N and OR-40P (instructions only)
- Oregon Administrative Rules, Chapter 800: 800-010-0015 through 800-030-0050
- Oregon Revised Statutes, Chapter 673: 673.605 through 673.740

Oregon (These must be completely blank with no markings or highlighting whatsoever)

- Form OR-40
- Form OR-40N
- Form OR-40P