



PSI Services LLC

Phone: (855) 746-8173

E-mail: examschedule@psionline.com

<https://test-takers.psiexams.com/ortaxp>



Oregon Board of Tax Practitioners

CANDIDATE INFORMATION BULLETIN

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Please refer to our website to check for the most updated information at
<https://test-takers.psiexams.com/ortaxp>

GUIDELINES FOR EXAMINATION QUALIFICATION

HOW TO OBTAIN A LICENSE

1. Request the exam application from:

Oregon Board of Tax Practitioners
3218 Pringle Rd SE Ste. 250
Salem, OR 97302-6310
Office: (503) 378-4034
Fax: (503) 585-5797
Email: tax.bd@oregon.gov
<https://www.oregon.gov/obtp/Pages/Forms.aspx>

You must submit a \$60 application fee with your application to the Board.

2. Once the Board has approved you for the examination, you will receive an approval notice. This notification will also be submitted to PSI.

EXAMINATION PAYMENT AND SCHEDULING PROCEDURES

Upon approval of exam eligibility, the Board will e-mail you an approval notice. It is your responsibility to contact PSI to pay for and schedule the examination.

Your eligibility is good for 60 days from 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 60 days, you must re-apply with the Board.

Exam	Fee
Tax Preparer	\$50.00
Tax Consultant - State Law Only	\$85.00
Tax Consultants	\$85.00

NOTE: EXAMINATION FEES ARE NOT REFUNDABLE OR TRANSFERABLE.

[ON-LINE \(HTTPS://TEST-TAKERS.PSIEXAMS.COM/ORTAXP\)](https://test-takers.psiexams.com/ortaxp)

For the fastest and most convenient examination scheduling process, PSI recommends that you register for your examinations using the Internet. You register online by accessing PSI's registration website at <https://test-takers.psiexams.com/ortaxp>. Internet registration is available 24 hours a day.

Log onto PSI's website and select *Sign in / Create Account*. Select *Create Account*. You are now ready to pay and schedule for the exam. Enter your zip code and a list of the testing sites closest to you will appear. Once you select the desired test site, available dates will appear.

TELEPHONE

Call (855) 746-8173, PSI registrars are available to receive payment and to schedule your appointment for the examination.

To register by phone, you need a valid credit card (VISA, MasterCard, American Express or Discover.)

	Monday-Friday	Saturday-Sunday
Eastern Time	8:00am - 8:00pm	9:00am - 5:30pm
Central Time	7:00am - 7:00pm	8:00am - 4:30pm
Mountain Time	6:00am - 6:00pm	7:00am - 3:30pm
Pacific Time	5:00am - 5:00pm	6:00am - 2:30pm

RESCHEDULING/CANCELING AN EXAMINATION APPOINTMENT

You may cancel and reschedule an examination appointment without forfeiting your fee if your *cancellation notice is received 2 days before the scheduled examination date*. For example, for a Monday appointment, the cancellation notice would need to be received on the previous Saturday. You may reschedule online at <https://test-takers.psiexams.com/ortaxp> or call PSI at (855) 746-8173.

Note: A voice mail message is not an acceptable form of cancellation. Please use the PSI Website or call PSI and speak directly to a Customer Service Representative

MISSED APPOINTMENT OR LATE CANCELLATION

If you miss your appointment, you will not be able to take the examination as scheduled, further you will forfeit your examination fee, if you:

- Do not cancel your appointment 2 days before the scheduled examination date;
- Do not appear for your examination appointment;
- Arrive after examination start time;
- Do not present proper identification when you arrive for the examination.

SPECIAL EXAMINATION ARRANGEMENTS (ADA)

All examination centers are equipped to provide access in accordance with the Americans with Disabilities Act (ADA) of 1990, and every reasonable accommodation will be made in meeting a candidate's needs. Candidates who require special accommodations will need to complete the necessary forms prior to registering for an exam with PSI. Please contact the board office for more information.

EXAMINATION SITE CLOSING FOR AN EMERGENCY

In the event that severe weather or another emergency forces the closure of an examination site on a scheduled examination date, your examination will be rescheduled. PSI personnel will attempt to contact you in this situation via telephone and email. However, you may check the status of your examination schedule by calling (855) 746-8173. Every effort will be made to reschedule your examination at a convenient time as soon as possible. You will not be penalized. You will be rescheduled at no additional charge.

EXAMINATION SITE LOCATIONS

Aurora Aviation

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

Baker City

2101 Main Street, #203
Baker City, OR 97814

Bend

325 NW Vermont Pl, #106
Bend, OR 97701

Eugene

1955 Empire Park Drive, Suite A
Eugene, OR 97402

Independence

4901 Airport Rd
Independence State Airport
Independence, OR 97351

Medford

1236 A North Riverside Ave
Medford, OR 97501

Portland

9320 SW Barbur Blvd
Suite 170

Capitol Plaza Office Building
Portland, OR 97219

Wilsonville
25195 SW Parkway Ave
Suite 105
Wilsonville, OR 97070

Additionally, PSI has examination centers in many other regions across the United States. You may take this examination at any of these locations. Once you have paid for the examination, enter your zip code and a list of the testing sites closest to you will appear.

REPORTING TO THE EXAMINATION SITE

On the day of the examination, you should arrive 30 minutes before your appointment. This extra time is for sign-in, identification, and familiarizing you with the examination process. *If you arrive late, you may not be admitted to the examination site and you will forfeit your examination registration fee.*

REQUIRED IDENTIFICATION

Candidates need to provide one (1) form of identification.

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 a valid (non-expired) signature bearing identification to the test site.

REQUIRED 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
- Canadian Government Issued ID

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

SECURITY PROCEDURES

The following security procedures apply during examinations:

- You will have access to an online calculator.
or
- A non-programmable calculator that is silent, battery-operated, does not have paper tape printing capabilities, and does not have a keyboard containing the alphabet will be allowed in the examination site.
- You will be given a piece of scratch paper and a pencil. These will be returned to the proctor at the end of your examination.
- Candidates may only take approved items into the examination room.
- All personal belongings of candidates should be placed in the secure storage provided at each site prior to entering the examination room. Personal belongings **include, but are not limited to**, the following items:
 - **Electronic devices of any type, including cellular / mobile phones, recording devices, electronic watches, cameras, pagers, laptop computers, tablet computers (e.g., iPads), music players (e.g., iPods), smart watches, radios, or electronic games.**
 - **Bulky or loose clothing or coats** that could be used to conceal recording devices or notes. For security purposes outerwear such as, but not limited to: open sweaters, cardigans, shawls, scarves, hoodies, vests, jackets and coats are not permitted in the testing room. **In the event you are asked to remove the outerwear, appropriate attire, such as a shirt or blouse should be worn underneath.**
 - **Hats or headgear not worn for religious reasons** or as religious apparel, including hats, baseball caps, or visors.
 - **Other personal items**, including purses, notebooks, reference or reading material, briefcases, backpacks, wallets, pens, pencils, other writing devices, food, drinks, and good luck items.
- Although secure storage for personal items is provided at the examination site for your convenience, PSI is not responsible for any damage, loss, or theft of any personal belongings or prohibited items brought to, stored at, or left behind at the examination site. PSI assumes no duty of care with respect to such items and makes no representation that the secure storage provided will be effective in protecting such items. If you leave any items at the examination site after your examination and do not claim them within 30 days, they will be disposed of or donated, at PSI's sole discretion.
- Person(s) accompanying an examination candidate may not wait in the examination center, inside the building or on the building's property. This applies to guests of any nature, including drivers, children, friends, family, colleagues or instructors.
- No smoking, eating, or drinking is allowed in the examination center.

- During the check in process, all candidates will be asked if they possess any prohibited items. Candidates may also be asked to empty their pockets and turn them out for the proctor to ensure they are empty. The proctor may also ask candidates to lift up the ends of their sleeves and the bottoms of their pant legs to ensure that notes or recording devices are not being hidden there.
- Proctors will also carefully inspect eyeglass frames, tie tacks, or any other apparel that could be used to harbor a recording device. Proctors will ask to inspect any such items in candidates' pockets.
- If prohibited items are found during check-in, candidates shall put them in the provided secure storage or return these items to their vehicle. PSI will not be responsible for the security of any personal belongings or prohibited items.
- Any candidate possessing prohibited items in the examination room shall immediately have his or her test results invalidated, and PSI shall notify the examination sponsor of the occurrence.
- Any candidate seen giving or receiving assistance on an examination, found with unauthorized materials, or who violates any security regulations will be asked to surrender all examination materials and to leave the examination center. All such instances will be reported to the examination sponsor.
- Copying or communicating examination content is violation of a candidate's contract with PSI, and federal and state law. Either may result in the disqualification of examination results and may lead to legal action.
- Once candidates have been seated and the examination begins, they may leave the examination room only to use the restroom, and only after obtaining permission from the proctor. Candidate will not receive extra time to complete the examination.

TAKING THE EXAMINATION BY COMPUTER

The examination will be administered via computer. You will be using a mouse and computer keyboard.

TUTORIAL

Before you start your examination, an introductory tutorial is provided on the computer screen. The time you spend on this tutorial, up to 15 minutes, DOES NOT count as part of your examination time. Sample questions are included following the tutorial so that you may practice answering questions, and reviewing your answers.

TEST QUESTION SCREEN

One question appears on the screen at a time. During the examination, minutes remaining will be displayed at the top of the screen and updated as you record your answers.

IMPORTANT: After you have entered your responses, you will later be able to return to any question(s) and change your response, provided the examination time has not run out.

EXAMINATION REVIEW

PSI, in cooperation with the Board, will be consistently evaluating the examinations being administered to ensure that the examinations accurately measure competency in the required knowledge areas. While taking the examination, examinees will have the opportunity to provide comments on any questions, by using the clicking the Comments link on the function bar of the test question screen.

These comments will be analyzed by PSI examination development staff. PSI does not respond to individuals regarding these comments, all substantive comments are reviewed. **This is the only review of examination materials available to candidates.**

SCORE REPORTING

Your score will be given to you immediately following completion of the examination. The following summary describes the score reporting process:

- If you **pass**, you will receive a successful score report.
- If you **do not pass**, you will receive a diagnostic report indicating your strengths and weaknesses by examination type on the score report.

DUPLICATE SCORE REPORTS

You may request a duplicate score report after your examination by emailing scorereport@psionline.com.

EXAMINATION INFORMATION

TAX PREPARER EXAMINATION

# of Questions	Minimum Passing Score	Time Allowed
163	75% correct	240 Minutes

The examination is OPEN BOOK. Examinees should bring with them a printout of the Board's Tax Forms Booklet. The Tax Forms Booklet may be downloaded from the Board's website here:

<https://www.oregon.gov/obtp/Documents/General%20Information%20Book%20on%20Exams%202024-2025.pdf>. In addition to the Tax Forms Booklet, you may bring the following reference material to the exam:

Tax Preparer Exam Resources

For Exams from October 1, 2024 to September 30, 2025

Source Documents Allowed in the Tax Preparer Exam

Federal (These may contain notes and highlighting.)

- Publication 17 - Your Federal Income Tax for Individuals
- 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)

• Publication 850	-	English-Foreign	La
nguage Glossary of Words and Phrases			

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

Following are the links to the Board website where all exam candidates can download the **2023 Tax Law Reference Sheet** and preparer-only exam candidates can download the **2023 forms booklet**. Candidates scheduling for an OR Tax test should download reference documents as stated for their specific exams from the states' website and **bring to the test site on the day of testing**. **Tabs on the reference materials may have the chapters labeled.**

From the website home page:

<https://www.oregon.gov/OBTP/Pages/index.aspx>

From the link on the home page:

<https://www.oregon.gov/obtp/Pages/ApplyForExam.aspx>

Source documents in languages other than English are acceptable. Printed or bound materials (bound = spiral bound or something in book form. It does not include paper clips or binder clips, etc.), may be single sided or doubled sided. If the documents are single

sided the blank backs cannot be used for notes. Additional blank pages or blank pages with tabs are not allowed. Only non-removable tabs are allowed (this means either stapled or taped down to one of the existing pages in the Pubs or Forms.) Source documents (Pubs) may contain highlighting or handwritten notes. Forms may not contain writing. Source materials may be secured in a binder or be bound but separate divider pages are not allowed. Loose source documents must be in a clear container. Backpacks or other types of bags other than clear are not allowed.

Candidates are responsible for bringing their own references to the examination center. You may not borrow, share, or lend source documents to other examinees during the exam. Any candidate caught writing, highlighting, underlining and/or indexing in the reference material (pubs) during the examination will be reported to the Board. Students may bring in multiple copies of the same form (as long as they are blank.) Students may write on the forms during the exam as well as scratch paper but these but these must then be surrendered to the proctor immediately following the exam.

TAX CONSULTANT - STATE LAW ONLY EXAMINATION

# of Questions	Minimum Passing Score	Time Allowed
50	75% correct	90 Minutes

The examination is **CLOSED BOOK**.

The only document candidates may bring into the Consultant State Only examination is IRS Publication 850 English (Foreign Language) Glossary of Words and Phrases. Only an official copy or a printout out from the IRS website will be allowed.

Publication 850 English (Foreign Language) Glossary of Words and Phrases must be unmarked, meaning no highlighting, underlining, writing and/or indexing may exist in the reference, tabs are not allowed. Any candidate caught writing, highlighting, underlining and/or indexing in the references during the examination will be reported to the Board.

TAX CONSULTANTS EXAMINATION

# of Questions	Minimum Passing Score	Time Allowed
200	75% correct	300 Minutes

The examination is **CLOSED BOOK**.

The only document candidates may bring into the Consultant examination is IRS Publication 850 English (Foreign Language) Glossary of Words and Phrases. Only an official copy or a printout out from the IRS website will be allowed.

Publication 850 English (Foreign Language) Glossary of Words and Phrases must be unmarked, meaning no highlighting, underlining, writing and/or indexing may exist in the reference, tabs are not allowed. Any candidate caught writing, highlighting, underlining and/or indexing in the references during the examination will be reported to the Board.