

SYLLABUS

A+ Tax Educator's 30-Hour Oregon Continuing Education Course

Course Description: A+ Tax Educator's online exam is a practical way to meet your 30-hour annual continuing education requirement for Tax Preparers and Consultants in Oregon. This class introduces preparers to issues involved with returns for filers covered alimony, gains and losses, standard versus itemized deductions, moving expense and IRA transactions. The course also covers benefits for education and adoption, as well as concerns for self-employed taxpayers and those who use their home for business.

Instructions:

- Download and then read the course materials indicated below.
- When you're ready for the exam, download the test, answer sheet, and course evaluation form that will be e-mailed or sent via U.S. mail to you upon receipt of payment.
- Complete the test, using the course materials when necessary.
- Fax your answers and the course evaluation form to: A+ Tax Educator at (619)374-2902 or mail them to: A+ Tax Educators, 1081 Camino del Rio South, Ste. 213; San Diego, CA 92108. [Note: Your exam cannot be considered complete without the Course Evaluation Form.]
- Your certificate of completion will be mailed to you if you attain a passing score (70% or better) on the Federal Exam. The certificate will allow you to provide proof of your continuing education for the coming tax year.

Learning Objectives: Learning objectives are identified below with the topics they pertain to.

Federal Topics:

Filing Returns

Where, when, assemble, amending, proper forms, due dates
Who must file using what status and what form

Income

What is considered taxable income, different types of income and how to report them (interest, dividend, tips, etc.)

IRA's

Contribution limits, spousal, traditional, Roth, conversions, penalties for misuse or early withdraw

Deductions

Standard v. itemized, charitable contributions (figuring, reporting, limits), medical expenses (qualifying, limits, how to report), mortgage interest, student loan interest, personal property, job costs, depreciation, foreign taxes

Credits

Child tax, earned income, adoption, child care, Hope, lifetime learning, foreign taxes

Business issues

Self-employment tax, health insurance premiums, FICA/SUI/SDI, withholdings, business expenses (figuring and reporting), fringe benefits

Withholdings

W-4 and W-2, 1099-R, gambling, back-up, exemptions

Property

Real estate taxes, exclusion of tax for sale of primary residence

Interest Income

Securities, savings accounts,
Capital gains/dividends/mutual funds

Course Materials:

For Federal tax issues, read and then review the following. Use worksheets from the booklets to figure the sample problems when directed by the exam.

Publication 17

<http://www.irs.gov/pub/irs-pdf/p17.pdf>

Moving Expenses

<http://www.irs.gov/pub/irs-pdf/p521.pdf>

Schedule A Form

<http://www.irs.gov/pub/irs-pdf/f1040sab.pdf>