



# Internal Revenue Service

## Enrolled Agent Special Enrollment Examination

### Candidate Information Bulletin

For examinations beginning May 01, 2024

Schedule online at [www.prometric.com/see](http://www.prometric.com/see)

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# Introduction

## ***A message from the IRS***

An Enrolled Agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service by passing a three-part comprehensive IRS test. A person wishing to become an Enrolled Agent must pass the Special Enrollment Examination (SEE) as well as a suitability check. The information contained in this bulletin will help explain the steps needed to take the SEE and to become an Enrolled Agent. We wish you well in preparing for your examination.

## ***At a glance***

Follow these steps if you are interested in becoming an Enrolled Agent.



### ***To become an Enrolled Agent***

- 1** Review this bulletin thoroughly.
- 2** Schedule an appointment online at [www.prometric.com/see](http://www.prometric.com/see) and pay to take the examination. (See Page 2)
- 3** Prepare for your examination. (See Page 5)  
The examination topics are listed in this bulletin beginning on Page 144.
- 4** Bring the required identification to the test center and take the scheduled examination. (See Page 3)
- 5** Upon successfully passing all three parts of the examination, complete the IRS Application for Enrollment to Practice Before the Internal Revenue Service (Form 23) available online at [Pay.gov](http://Pay.gov). Click on "See All Agencies" and then Treasury (UST): Internal Revenue Service (IRS).



### ***To get answers not provided in this bulletin***

Direct all questions and requests for information about the examination to:

#### **Prometric**

Attn: IRS Special Enrollment Examination  
7941 Corporate Drive  
Nottingham, MD 21236

Scheduling: 800-306-3926 (toll-free) or  
+1 443-751-4193 (toll)

Website: [www.prometric.com/see](http://www.prometric.com/see)

Fax: 800-853-6781

Candidates testing outside the United States can visit the Prometric website at: [www.prometric.com/see](http://www.prometric.com/see) or call 800-306-3926 (toll-free) or +1 443-751-4193 (toll), M-F from 8 a.m. - 9 p.m. (ET) for more information.

Direct questions about applying for enrollment to:

#### **Internal Revenue Service, Office of Enrollment**

Phone: 855-472-5540 toll-free

Fax: 855-889-7959

E-mail: [EPP@irs.gov](mailto:EPP@irs.gov)

Answers to many questions can be found at [www.irs.gov/tax-professionals/enrolled-agents](http://www.irs.gov/tax-professionals/enrolled-agents).

# Scheduling an examination appointment

## First step is to obtain a PTIN

Applicants must have a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to schedule an examination.

### To get your PTIN online

The IRS Tax Professional PTIN System is available at <http://www.irs.gov/ptin>. Once online, you will need to:

- **Create Your Account** — Provide your name, email address, and security question information. The system will then email you a temporary password, which you will change when you go back to enter your information in the PTIN application.
- **Apply for Your PTIN** — Complete the online application by providing personal information, information about your previous year's tax return, professional credentials, and more.
- **Get Your PTIN** — Your PTIN will be provided online.

It takes about 15 minutes to sign up online and receive your PTIN. If you opt to use the paper application, **Form W-12** IRS Paid Preparer Tax Identification Number (PTIN) Application, it will take 4-6 weeks to process.

### PTIN renewal

PTINs must be renewed annually by December 31 for the following year. Renewal Open Season usually begins each year in mid-October.

## Scheduling an examination

You can schedule an examination appointment at any time online at [www.prometric.com/see](http://www.prometric.com/see), by calling 800-306-3926 (toll-free) or +1 443-751-4193 (toll), between 8 a.m. and 9 p.m. (ET), Monday through Friday, or by completing Form 2587. The online registration system requires you to create a user profile before you schedule and pay for your first exam. Refer to the job aid under "What's New" on Prometric.com/see to create an account. You will log in to your account to schedule and pay for subsequent exams.

The examination is 3 ½ hours; however, examination appointments are four hours to allow for a pre-exam tutorial and post-exam customer satisfaction survey.

After your appointment has been scheduled, you will receive a number confirming your appointment. Keep this confirmation number for your records—you will need it to reschedule, cancel, or change your appointment.

You may take each part of the examination at your convenience and in any order. Examination parts do not have to be taken on the same day or on consecutive days. You may take each examination part up to four times during each test window. The current test window is May 1, 2024 to February 28, 2025. Testing is not available in the months of March and April each year while the examination is updated.



**Note** You will receive a confirmation email containing the date, time, and location of the exam. If any information on the confirmation email is incorrect, contact Prometric to correct the appointment information. If you have not received your confirmation email before your exam date, or if you lose your confirmation email, you can log in to your account at [www.prometric.com/see](http://www.prometric.com/see) and request a duplicate confirmation email.

## Identification required

You must present a valid, original, unexpired form of identification before you can test. That identification document **must**:

- Be government-issued (e.g., driver's license, passport, state-issued identification card or military identification card);
- Contain **both** a current photo and your signature (if it does not, you must present two government-issued identification cards: one with your photo and one with your signature);
- Closely resemble your appearance on the date of testing; and
- Have a first and last name that exactly matches the first and last name used to register for the examination.

If a name on the candidate's government-issued ID does not match the name on the candidate's registration (for example, because of marriage) the candidate will not be permitted to test unless an original certified marriage certificate or original certified legal name change document is provided (no photocopies).



**Important** Failure to provide appropriate identification at the time of the examination is considered a missed appointment. As a result, you forfeit your examination fee.

### Special ID Requirements for Amish/Mennonite Examinees without a Photo ID

All Amish/Mennonite examinees without a proper ID must present a certified or notarized birth certificate. In addition to the Identification Required (above) the examinee must present any one of these IDs.

- IRS Form 4029 (Must be signed by both IRS and SSA)  
**OR**
- A non-photo bearing, state-issued ID (as permitted by law)  
**OR**

A Social Security Card

If you cannot provide identification that meets the requirements listed above, contact Prometric **before** scheduling your appointment to arrange an alternative way to meet this requirement.

If you have an identification that is damaged, clipped, altered, or marked in any way, Prometric reserves the right to turn you away and you will forfeit your test fee.

## Examination locations

Examinations are administered by computer at Prometric test centers.

### United States

Test centers are located in most major metropolitan areas. Most locations are open on Saturdays and some locations are open on Sundays and evenings.

### International Testing

Testing for the Special Enrollment Exam (SEE) between May 1, 2024 through February 28, 2025 is available at the locations and dates below:

## ENROLLED AGENT SPECIAL ENROLLMENT EXAMINATION

Aug. 5 - 15, 2024	Aug. 16 - 23, 2024	Aug. 26 – Sep. 13, 2024
London, England Hyderabad, India New Delhi, India	Hyderabad, India New Delhi, India	Bangalore, India

Check back for additional dates.

**Note:** All international testing information is subject to change in the interest of ensuring the health, safety, and well-being of SEE candidates and Prometric test center staff.

### Testing fee

The testing fee is **\$259** for **each part** of the examination. This fee is paid at the time you schedule your examination. Accepted forms of payment include MasterCard, Visa, and American Express. Money orders, paper checks, electronic checks and cash are not accepted.

### Refunds

Testing fees are generally not refundable or transferable. In very limited situations such as death of the candidate or accidentally signing up for the examination twice for the same date and time, refunds will be considered. Please carefully review your appointment confirmation to ensure accuracy regarding exam part, exam location, and the date and time of the test appointment. You must notify Prometric immediately if there is an error in your scheduled test.

Examples where requests for refund or a free retest have been denied include:

- Candidate reported for exam appointment but mistakenly scheduled the wrong part.
- Candidate decides that they no longer want to take the test because they have passed the CPA exam, have retired or changed careers.

### ***Rescheduling an appointment***

If you need to reschedule an examination for another date, time, or location, you must contact Prometric. Rescheduling an examination must be done online at [www.prometric.com/see](http://www.prometric.com/see) or by calling **800-306-3926 (toll-free)** or **+1 443-751-4193 (toll) M-F from 8 a.m.- 9 p.m. (ET)**.

**Rescheduling fees** will apply as follows:

- **No fee** if you reschedule at least **30 calendar days** prior to your appointment date.
- **\$35 fee** if you reschedule **5 to 29 calendar days** before your appointment date.
- You will be required to pay **another full examination fee** if you reschedule **less than five calendar days** before your appointment date.



**Note** If you are scheduling for the **same** examination part, you must wait 24 hours AFTER your originally scheduled exam date before you can schedule a new appointment.

**If absent or late for your appointment**

If you miss your appointment or arrive late by 30 minutes or more, you will not be permitted to test. Your entire examination fee will be forfeited, and you must pay another examination fee to schedule a new appointment.

**Emergency closings**

Severe weather or an emergency could require canceling scheduled examinations. If this occurs, Prometric will attempt to contact you by phone or e-mail; however, you may check for testing site closures at <https://www.prometric.com/closures>. If the test center is closed, your examination will be rescheduled without a rescheduling fee.

If a test center is open and you choose not to appear for your appointment, your fee will be forfeited. You must then reschedule your examination and pay another full examination fee.

**Testing accommodations**

If you require testing accommodations such as for disabilities, **please call Prometric prior to scheduling your appointment** at 800-967-1139 between 8 a.m. and 6 p.m. (ET), Monday through Friday, to obtain an accommodation request form.

The accommodation request form must be completed by you and the health care provider who made the diagnosis or is treating you. The health care provider must document the nature of the disability and sign the form. This documentation will help us determine the appropriate testing accommodation(s). Your request will be assigned to a Testing Accommodations Advocate who will help schedule your test and arrange for the accommodations. Generally, at least 30 days' advance notice is required to arrange testing accommodations. There is no additional charge for testing accommodations. For a list of pre-approved permissible items see the Prometric website at; <https://www.prometric.com/sites/default/files/2019-09/permissible-items.pdf>

## ***Preparing for your examination***

**Study materials**

When studying for the examination, you may wish to refer to the Internal Revenue Code, Code of Federal Regulations (CFR), Treasury Department Circular 230, and IRS forms, instructions and publications. Circular 230, and current and prior year versions of IRS forms, instructions and publications are accessible online at; <https://www.irs.gov/forms-instructions>.

You may also wish to search the internet for commercially available materials and preparation courses in preparing to take the SEE. The IRS has a listing of continuing education providers at <https://www.ceprovider.us/public/default/listing> some of whom provide SEE test preparation courses. The IRS does not make recommendations as to any specific provider.

The IRS Tax Topics page may also be useful when studying for the exam. It can be found at <https://www.irs.gov/taxtopics>. The page contains general individual and business tax information.

## ENROLLED AGENT SPECIAL ENROLLMENT EXAMINATION

In addition, the **IRS Forms and Publications website** may contain valuable information.

Sample test questions provide examples of the types of questions you may see on the examination. View Prometric's website at [www.prometric.com/see](http://www.prometric.com/see) for additional examination prep resources including:

- **Frequently Asked Questions**
- **SEE Tutorial**
- **Understanding Your Score Report**
- **Results Reported for the SEE**
- **Test Drive Your Examination for Free**
- **"What to Expect on Test Day" Information and Video**
- **Review Test Center Regulations**
- **SEE Sample Test Questions and Answers**



**Important** For exams taken between May 1, 2024 – February 28, 2025, all references on the examination are to the Internal Revenue Code, Code of Federal Regulations, IRS forms, instructions and publications, as amended through December 31, 2023. Also, unless otherwise stated, all questions relate to the calendar year 2023. Questions that contain the term 'current tax year' refer to the calendar year 2023. In answering questions, candidates should not take into account any legislation, court decisions, or penalty amounts after December 31, 2023.

### **Examination topics overview**

The examination contains three parts. Each part contains 100 multiple-choice questions. There are 85 questions that are scored and 15 questions that are experimental and not scored. The length of each exam part is 3.5 hours (not including the pre-examination tutorial and post-examination survey). An on-screen timer is provided, showing the time remaining. The parts of the examination are:

#### **SEE1: Part 1 — Individuals**

1. Preliminary Work with Taxpayer Data – 14 questions
2. Income and Assets – 17 questions
3. Deductions and Credits – 17 questions
4. Taxation – 15 questions
5. Advising the Individual Taxpayer – 11 questions
6. Specialized Returns for Individuals – 12 questions



**SEE2: Part 2** — Businesses

1. Business Entities and Considerations– 30 questions
2. Business Tax Preparation – 37 questions
3. Specialized Returns and Taxpayers – 18 questions

**SEE3: Part 3** — Representation, Practices and Procedures

1. Practices and Procedures – 26 questions
2. Representation before the IRS – 25 questions
3. Specific Areas of Representation – 20 questions
4. Filing Process – 14 questions

To ensure that the Special Enrollment Examination covers appropriate topics, Prometric periodically conducts a review of the subjects tested which involves a survey of the enrolled agent community and IRS subject matter experts. Such a review was undertaken in 2020.

The test specifications are available at [www.prometric.com/see](http://www.prometric.com/see) under Step 3 as well as in this bulletin beginning on Page 144.

## ***Taking your examination***

### ***Test center procedures***

You do not need any computer experience or typing skills to take your examination. Before you start the examination, you will receive a personalized introduction to the testing system. You can also take a pre-examination tutorial if you wish. You should arrive at the test center at least **30 minutes before** your scheduled examination appointment.

### **Non-disclosure agreement**

At the beginning of the examination, candidates must read and agree to the terms of the non-disclosure agreement for the IRS Special Enrollment Examination which reads:

This exam is confidential and proprietary. It is made available to you, the examinee, solely for the purpose of assessing your proficiency level in the skill area referenced in the title of this exam. You are expressly prohibited from disclosing, publishing, reproducing, or transmitting this exam, in whole or in part, in any form or by any means, verbal or written, electronic or mechanical, for any purpose, without the prior express written permission of the IRS.

### **Reference materials**

The examinations are closed book. **You are not allowed to access notes, books, reference materials, or electronic devices at any time during the test or during breaks.** You will not be able to leave the testing room with any notes taken during the examination.

### **Calculator usage**

You will be able to use an onscreen calculator during the examination. Prometric will make available to you a handheld calculator to use during the examination. You **are not allowed** to bring your own calculator to the test center.

### Scratch paper

You will be provided with a packet of scratch paper and a pencil to use during the examination. You may not bring your own scratch paper or pencil. The test center administrator will collect all scratch paper (used and unused) upon completion of the examination. Removing scratch paper from the test center is considered an act of misconduct.

### Break Policy

The Special Enrollment Exam (SEE) includes one scheduled 15-minute break. The exam clock stops after you have answered questions 1-50 and the first section of the test has been completed. Once you have answered questions 1-50, completed your review of your answers, and acknowledged you have completed section one, you will no longer be able to access the first section of the test content. You may choose to decline the scheduled break and continue testing, but the break will not be offered again. If you choose to take the scheduled break you will leave the testing room, adhering to all security protocols, and will be readmitted to the testing room once cleared by Prometric personnel. If you have not returned and started the second section (questions 51-100) of the exam prior to the expiration of the 15 minutes, the exam clock will restart.

You are required to sign out on the test center roster when you leave the test room. You must also sign back in and show your identification to the test center administrator in order to be re-admitted to the test room (this process is included in the 15-minute break).

You are allowed to take additional unscheduled breaks in order to access the bathroom or lockers; however, the exam clock will continue to count down during any unscheduled break.

When taking a break, you are allowed to access your locker for food or medicine after notifying the test center administrator. You are not allowed to leave the locker area with any item such as a purse or bag. You are not allowed to leave the test center except to access the restroom.

You are not allowed to access notes, books, reference materials, electronic devices, or cell phones at any time during your appointment.

Failure to follow test center rules may result in the disqualification of your examination.

### Test center climate

Test center temperatures may be cooler or warmer than your comfort level. Please consider wearing several layers of clothing. Any clothing removed must be stored in your locker. Hats and outerwear, such as coats, are not permitted in the testing room.

### ***Test center regulations***

To ensure that all candidates are tested under equally favorable conditions, the following regulations and procedures will be observed at each test center. Prometric reserves the right to audiotape and videotape any test session.

- 1 You may not use your own written notes, published materials, or other testing aids while at the testing center or during your test appointment.**

## ENROLLED AGENT SPECIAL ENROLLMENT EXAMINATION

Any materials that you are allowed to use during the test will be provided to you by Prometric at the test site on the day of testing.

- 2 You will be continuously monitored by video, physical walk-throughs and the observation window during your test.
- 3 You must present original valid (unexpired) and acceptable identification in order to take your test.
- 4 You are required to sign out on the test center roster each time you leave the test room. You must also sign back in and show your identification to the test center administrator in order to be re-admitted to the test room.
- 5 You are **prohibited** from communicating, publishing, reproducing, or transmitting any part of your test, in any form or by any means, verbal, written, or electronic, for any purpose.
- 6 You **must not** talk to other candidates or refer to their screens, testing materials, or written notes in the test room.
- 7 You are **allowed** to bring your own soft earplugs or use test center-supplied sound dampening headphones in the test room.
- 8 Any clothing or jewelry items allowed to be worn in the test room must remain on your person at all times. Removed clothing or jewelry items must be stored in your locker.
- 9 You **must not** bring any personal/unauthorized items into the test room. Such items include but are not limited to outerwear, hats, food, purses, briefcases, notebooks, pagers, watches, cellular telephones, recording devices, and photographic equipment. Weapons are not allowed at any Prometric Test center. You will be asked to empty and turn your pockets inside out prior to every entry into the test room to confirm that you have no prohibited items.  
**Note: water will be allowed in the testing room** but it must be in a clear or transparent container with a lid or cap. All labels must be removed, and the container will be inspected for notes or other prohibited test aids. The candidate will need to remove the lid/cap for visual inspection by the Test Center staff. Should the container not meet the requirements outlined, the candidate will be required to put it in their locker and will not be allowed to take it into the test room.
- 10 You will be scanned with a metal detector wand prior to every entry into the test room. If you refuse, you cannot test.
- 11 You **must** return all materials issued to you by the test center administrator at the end of your test.
- 12 You are **not allowed to use any electronic devices or phones during breaks**.
- 13 Your test has **one scheduled 15-minute break**. Once you have answered questions 1-50, completed your review of your answers, and acknowledged you have completed section one, the test timer will stop for up to 15 minutes. **After acknowledging that you have completed the first section of the exam you will no longer be able to access the first section of the test content, including making changes to your answers.** If you choose to take the scheduled break you will leave the testing room, adhering to all security protocols. If you have not returned and started the second section (questions 51-100) of the exam prior to the expiration of the 15 minutes, the exam clock will restart. Unscheduled breaks are also permitted. The test timer will continue to count down during an unscheduled break. Breaks are only permitted in order to access the bathroom or lockers. Candidates are not permitted to leave the test center during the test. The only exception is where restrooms are not

located in the testing center and the candidate may leave only for the purpose of accessing the restroom, but first must notify the test center administrator.

- 14** Repeated or lengthy departures from the test room for unscheduled breaks will be reported by the test center administrator.
- 15** If you need access to an item stored in the test center locker during a break such as food, medicine, you must inform the test center administrator **before** you retrieve the item. **During the test you are not allowed to access notes, books, reference materials or electronic devices.**
- 16** **You must follow directions and conduct yourself in a civil manner at all times when on the premises of the test center.** Ignoring directions and/or exhibiting abusive behavior towards the test center administrator, or any other staff member of the test center, is considered misconduct and will be reported to the IRS.
- 17** To protect the privacy of all testers, the test center administrator can neither confirm nor deny if any particular individual is present or scheduled at the test center.
- 18** Persons not scheduled to take a test are not permitted to wait in the test center.
- 19** If you are wearing eyeglasses you will be required to remove them for visual inspection to ensure they don't contain a recording device. Large jewelry items must be stored in your locker due to concerns over concealed recording devices.

**If questions arise.** Test center administrators are not allowed to answer any questions pertaining to the examination content. If you do not understand a question on the examination, you should answer the question to the best of your ability.

**Failure to follow any of these security procedures may result in the disqualification of your examination.** The IRS takes candidate misconduct, including cheating, very seriously. If the IRS determines that a candidate is culpable of misconduct or has cheated, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of test scores, disqualification from subsequent test administrations, and civil and criminal penalties. In cases where candidate misconduct or cheating is discovered after a candidate has obtained an Enrolled Agent card, the IRS may rescind the card.

## Feedback

Our goal is to provide a quality exam and a pleasant testing experience for every candidate. We provide a voluntary customer satisfaction survey at the end of the examination. If you would like to submit a comment about a specific test question or provide feedback on your testing experience, the best way to share your feedback is at the end of the survey.

## Question types

The questions on your examination are multiple choice. Each question provides four options from which you choose your answer. Candidates should select the single best answer. An example of where this can occur could be a question about the Form 1040 filing deadline where the answer should be April 16 (because the normal filing deadline fell on a holiday). If the answer April 16 does not appear as an option but April 15 does appear as an answer, April 15 would be the single best answer, because that is generally the filing deadline.

**Question formats.** Three different multiple-choice formats are used. Each format is shown in the following examples.

### Format 1—Direct question

Which of the following entities are required to file Form 709, United States Gift Tax Return?

- A. An individual
- B. An estate or trust
- C. A corporation
- D. All of the above

**Format 2—  
Incomplete  
sentence**

Supplemental wages are compensation paid in addition to an employee's regular wages. They **do not** include payments for:

- A. Accumulated sick leave
- B. Moving expenses (non-military)
- C. Vacation pay
- D. Travel reimbursements paid at the Federal Government per diem rate

**Format 3—All of the  
following except**

There are five tests which must be met for a child to be a qualifying child. Which of the following is **not** a requirement?

- A. Residency Test
- B. Relationship Test
- C. Disability Test
- D. Joint Return Test

**Experimental questions.** Your examination includes 15 experimental questions that will not be scored. They are distributed throughout the examination and will not be identified as such. These are used to gather statistical information on the questions before they are added to the examination as scored items. These experimental questions **will not** be counted for or against you in your final examination score.

## ***Examination results***

Upon completion of the examination, a pass/fail message will appear on your computer screen. Test scores are confidential and will be revealed only to you and the IRS. In addition, you will receive an email from Prometric containing your score report.

You can print your score report by following the instructions below:

1. Go to <https://scorereports.prometric.com>.
2. Enter your full exam confirmation number. It must be 16 digits in length and include leading zeros, when applicable.
3. Enter your last name.
4. Click "Validate Score Report" button.
5. Once the requested score report appears on your screen, click the green "Print Score Report" button.

If you need assistance locating your confirmation number or printing your score report, call 800-306-3926 (toll-free) or +1 443-751-4193 (toll), Monday - Friday, between 8 a.m. and 9 p.m. (ET).

Note: You may also obtain score report results from prior test attempts by entering the required information as explained above.

**Scaled Scores.** Scaled scores are determined by calculating the number of questions answered correctly from the total number of questions in the examination and converting to a scale that ranges from 40 to 130. The IRS has set the scaled passing score at 105, which corresponds to a minimum level of knowledge deemed acceptable by those persons who will be practicing before the IRS as an Enrolled Agent.

**Pass.** If you pass, the score report will show a passing designation. It will not show a score. All score values above passing indicate that a candidate *is* qualified — not *how* qualified. You will also receive diagnostic information which will indicate areas where you may wish to consider professional development. When you pass all three parts of the examination, you may apply for enrollment. (See Page 11)

**Fail.** If you fail, your score report will show a scaled score between 40 and 104. You will also receive diagnostic information to assist you with future examination preparation. Diagnostic information will show an indicator of 1, 2, or 3 meaning:

- 1 Weak. Additional study is necessary. It is important for you to focus on this area as you prepare to take the test again. You may want to consider taking a course or participating actively in a study group on this topic.
- 2 Marginal. You may need additional study in this area.
- 3 Strong. You clearly demonstrated an understanding of this subject area.



**Important** You must reschedule and pass any parts of the examination you failed prior to applying for enrollment.

### ***Rescheduling failed examination parts***

You may take each part of the examination at your convenience and in any order. Examination parts do not have to be taken on the same day or on consecutive days. You may take examination parts up to four times each during each test window.

**If you fail any part of the examination, you must allow a 24-hour waiting period before scheduling a retest of that examination part. You must re-schedule with Prometric online at [www.prometric.com/see](http://www.prometric.com/see) or by calling 800-306-3926 (toll-free) or +1 443-751-4193 (toll), Monday - Friday, between 8 a.m. and 9 p.m. (ET).**

If you do not pass a part of the examination after four attempts during the May 1 to February 29 test window, you must wait until the next test window before attempting to retake any failed part of the examination again.

### ***Carryover policy***

**Carryover of scores.** Candidates who pass a part of the examination can carry over a passing score up to three years from the date they passed that part of the examination.

Candidates who pass a part of the examination can carry over passing scores up to three years from the date the candidate passed the examination. For example, assume a candidate passed Part 1 on November 15, 2021. Subsequently the candidate passed Part 2 on February 15, 2022. That candidate has until November 15, 2024 to pass the remaining part. Otherwise, the candidate loses credit for Part 1. The candidate has until February 15, 2025 to pass all other parts of the examination or will lose credit for Part 2.

### ***Applying for enrollment***

After passing all three parts of the examination, you must apply for enrollment via Form 23, *Application for Enrollment to Practice Before the Internal Revenue Service*, within one year of the date you passed the third examination part. You may electronically file Form 23 and pay the application fee at [Pay.gov](https://www.pay.gov). Copies of the score report do not need to be submitted to the IRS when submitting your application for enrollment (Form 23).

As part of the evaluation of your enrollment application, the Internal Revenue Service will conduct a suitability check that will include a review of your personal tax

## ENROLLED AGENT SPECIAL ENROLLMENT EXAMINATION

compliance. More information about the Enrolled Agent program can be found at <http://www.irs.gov/tax-professionals/enrolled-agents>

# Examination content outlines

The following is a list of topics for each part of the examination. Not every topic on the list will necessarily appear on the examination and the list should not be viewed as all-inclusive.

Some topics may appear in more than one examination part. This list is also available at [www.prometric.com/see](http://www.prometric.com/see).

## IRS Special Enrollment Examination: Part 1 Test Specifications 85 Total Questions

### 1. Preliminary Work and Taxpayer Data-14 Questions

#### 1.1 Preliminary work to prepare tax returns

- Use of prior years' returns for comparison, accuracy, and carryovers for current year's return
- Taxpayer personal information (e.g., date of birth, marital status, dependents, identity protection PIN, state issued photo ID)
- Residency status and/or citizenship (e.g., visas, green cards, resident alien or non-resident alien, ITIN)
- Filing requirements and due date
- Taxpayer filing status
- Sources of worldwide taxable and non-taxable income (e.g., interest, wages, business, sales of property, dividends, rental income, flow-through entities, alimony received)
- Sources of applicable exclusions and adjustments to gross income (e.g., foreign earned income exclusion, retirement plans, HSAs, alimony paid, health insurance, self-employment tax)
- Sources of applicable deductions (e.g., itemized, standard)
- Qualifications for dependency
- Sources of applicable credits (e.g., education, foreign tax, child and dependent care, credit for other dependents, child tax credit)

- Sources of tax payments and refundable credits
- Previous IRS correspondence with taxpayer
- Additional required returns to be filed, and taxes paid (e.g., employment, gifts, international information returns, and other information returns)
- Special filing requirements (e.g. foreign income, presidentially declared disaster areas, injured spouse)
- Foreign account and asset reporting (e.g., FBAR, Form 8938)
- Minor children's unearned income ("Kiddie" tax)
- ACA requirements (e.g., total household income, premium tax credit, household size)

### 2. Income and Assets – 17 Questions

#### 2.1 Income

- Taxability of wages, salaries and other earnings
- Interest Income (e.g., taxable and non-taxable)
- Dividends and other distributions from mutual funds, corporations, and other entities
- Personal property rental
- Gambling income and allowable deductions (e.g., Form W-2G, documentation)
- Tax treatment of cancellation of debt (e.g., Form 1099C, foreclosures, insolvency)
- Tax treatment of a U.S. citizen/resident with foreign income (e.g., tax treaties, Form 1116, Form 2555, Form 3520, Form 5471)
- Other income (e.g., scholarships, barter

- income, hobby income, alimony, non-taxable combat pay, unearned income, taxable recoveries, NOL, illegal income)
- Constructive receipt of income
- Constructive dividends (e.g., payments of personal expenses from a business entity)
- Passive income and loss
- Pass-through income (e.g., Schedule K-1, income, deductions, basis, qualified business income (QBI) items)
- Royalties and related expenses
- State/local income tax refund and other itemized deduction recoveries
- 1099 MISC, 1099 NEC, 1099 K reporting, irregularities, and corrections

#### 2.2 Retirement income

- Basis in a traditional IRA (Form 8606)
- Comparison of and distributions from traditional and Roth IRAs
- Distributions from qualified and non-qualified plans (e.g., pre-tax, after-tax, rollovers, Form 1099R, qualified charitable distribution)
- Excess contributions and tax treatment (e.g., penalties)
- Penalties and exceptions on premature distributions from qualified retirement plans and IRAs
- Prohibited transactions and tax consequences
- IRA conversions and recharacterization (Form 8606)
- Required minimum distributions
- Loans from qualified plans



- Taxability of Social Security and Railroad Retirement benefits
- Inherited retirement accounts
- Foreign pensions and retirement income

### 2.3 Property, real and personal

- Sale or disposition of property including depreciation recapture rules and 1099A
- Capital gains and losses (e.g., netting effect, short-term, long-term, mark-to-market, virtual currency)
- Basis of assets (e.g., purchased, gifted or inherited)
- Basis of stock after stock splits and/or stock dividends (e.g., research, schedules, brokerage records)
- Publicly traded partnerships (PTP) (e.g., sales, dispositions, losses)
- Sale of a personal residence (e.g., IRC sec 121 exclusions)
- Installment sales (e.g., related parties, original cost, date of acquisition, possible recalculations and recharacterization)
- Options (e.g., stock, commodity, ISO, ESPP)
- Like-kind exchange
- Non-business bad debts
- Investor versus trader

### 2.4 Adjustments to Income

- Self-employment tax
- Retirement contribution limits and deductibility (e.g., earned compensation requirements)
- Health savings accounts
- Other adjustments to income (e.g., student loan interest, alimony, moving expenses for active military, write-in adjustments)
- Self-Employed Health Insurance

## 3. Deductions and Credits – 17 Questions

### 3.1 Itemized deductions and QBI

- Medical, dental, vision, long-term care expenses
- Various taxes (e.g., state and local, personal property, real estate)
- Interest expense (e.g., mortgage interest, investment interest, tracing rules, points, indebtedness limitations)
- Charitable contributions (e.g., cash, non-cash, limitations, documentation required)
- Nonbusiness casualty and theft losses
- Other itemized deductions
- Itemized deductions for Form 1040-NR
- Qualified Business Income (QBI) deduction

### 3.2 Credits

- Child and dependent care credit
- Child tax credit and credit for other dependents
- Education credits
- Foreign tax credit
- Earned income tax credit (e.g., paid preparer's earned income credit checklist, eligibility and disallowance)
- Adoption credits (e.g., carryovers, limitations, special needs)
- ACA premium tax credit
- Other credits (refundable and non-refundable) (e.g., health coverage tax credit, energy credits, Retirement savings contribution credit)

## 4. Taxation– 15 Questions

### 4.1 Taxation

- Alternative minimum tax and credit for prior year
- Household employees
- Underpayment penalties and interest
- Self-employment tax
- Excess Social Security withholding
- Tax provisions for members of the clergy
- Tax provisions for members of the military

- Income in respect of decedent
- Net investment income tax
- Additional Medicare tax
- Uncollected Social Security and Medicare tax
- Other taxes (e.g., first time homebuyer credit repayment)

## 5. Advising the Individual Taxpayer – 11 Questions

### 5.1 Advising the individual taxpayer

- Reporting obligations for individuals (e.g., 1099, bartering, cash)
- Property sales (e.g., homes, stock, businesses, antiques, collectibles)
- Education planning (e.g., lifetime learning credit, IRC section 529 plans)
- Estate planning (e.g., gift versus inheritance, trusts, family partnerships, charitable giving, long-term care, life insurance)
- Retirement planning (e.g., annuities, IRAs, employer plans, early retirement rules, required minimum distribution, beneficiary ownership, charitable distributions from an IRA)
- Marriage and divorce (e.g., divorce settlement, common-law, community property, alimony)
- Items that will affect future/past returns (e.g., carryovers, net operating loss, Schedule D, Form 8801, negative QBI carryover)
- Injured spouse
- Innocent spouse
- Estimated tax and penalty avoidance (e.g., mid-year estimated tax planning)
- Adjustments, deductions, and credits for tax planning (e.g., timing of income and expenses)
- Character of transaction (e.g., use of capital

- gain rates versus ordinary income rates)
- Advantages and disadvantages of MFJ/MFS/HOH filing statuses in various scenarios (e.g., joint and several liability)
- Conditions for filing a claim for refund (e.g., amended returns)
- Penalty of perjury

## 6. Specialized Returns for Individuals – 11 Questions

### 6.1 Estate Tax

- Gross estate, taxable estate (calculations and payments), unified credit
- Jointly held property
- Marital deduction and other marital issues (e.g., portability election)
- Life insurance, IRAs, and retirement plans
- Estate filing requirements and due dates (e.g., Form 706; Form 1041)

### 6.2 Gift Tax

- Gift-splitting
- Annual exclusion
- Unified credit
- Effect on estate tax (e.g., Generation skipping transfer tax)
- Filing requirements (e.g., Form 709)

### 6.3 International

#### Information Reporting

- Filing and reporting requirements and due dates (e.g., FBAR, Form 8938, Form 8865, Form 5471, Form 3520)
- Covered accounts (e.g., FBAR, Form 8938)
- Potential penalties (e.g., failure to file, underreporting, substantially incomplete, statute of limitations, reduction of tax attributes)
- Distinctions between FBAR and Form 8938 requirements

## IRS Special Enrollment Examination: Part 2 Test Specifications 85 Total Questions

### 1. Business Entities and Considerations– 30 Questions

#### 1.1 Business Entities

- Sole proprietorships
- Partnerships and qualified joint ventures (QJV)
- Corporations
- S corporations
- LLCs
- Tax-exempt entities and associations
- Entity type default classifications and elections
- Employer identification number
- Accounting periods (tax year)
- Reporting requirements (e. g., Forms W-2, W-4, Form 1099)
- Hobby versus business determination and loss limitations

#### 1.2 Partnerships

- Partnership income, expenses, distributions, and flow-through (e. g., self-employment income)
- Family partnerships
- Partner's dealings with partnership (e. g., exchange of property, guaranteed payments)
- Contribution of property and/or services to a partnership (e. g., partnership's basis, property subject to indebtedness)
- Basis of partner's interest
- Disposition of partner's interest
- Partnership formation (e. g., partnership agreement, general vs limited partners, capital contributions)
- Dissolution of partnership (e. g., sale, death of partner)
- Filing requirements, due dates, penalties,

- and audit notice requirements
- Partnership cancellation of debt
- Partnership level audit and opt-out

#### 1.3 Corporations in general

- Filing requirements, due dates, and penalties
- Earnings and profits
- Shareholder dividends, distributions, and recognition requirements
- Special deductions and credits (e. g., dividends received deductions, charitable deduction)
- Liquidations and stock redemptions
- Accumulated earnings tax
- Estimated tax payments
- Corporate minimum tax credit

#### 1.4 Forming a corporation

- Services rendered to a corporation in return for stock
- IRC section 351 exchange
- Transfer and/or receipt of money or property in addition to corporate stock
- Transfer of property subject to indebtedness
- Controlled groups
- Closely held corporations

#### 1.5 S corporations

- Requirements to qualify (e. g., qualifying shareholders)
- Election procedure
- Income, expenses and separately stated items
- Treatment of distributions
- Shareholder's basis (e. g., loan basis, distributions and losses in excess of basis, services for stock)
- Revocation, termination and reinstatement
- Debt discharge

## 2. Business Tax Preparation – 37 Questions

### 2.1 Business Income

- Gross receipts and other income
- Cost of goods sold (e. g., inventory practices, expenditures included, uniform capitalization rules)
- Net income/loss and at-risk limitations
- Cancellation of business debt

### 2.2 Business expenses, deductions and credits

- Officers and employees' compensation (e. g., deductibility, fringe benefits, rules of family employment, statutory employee, necessary and reasonable)
- Business rental deduction, including self-rentals
- Depreciation, amortization (start-up and organizational cost), IRC section 179, depletion, bonus depreciation, and correcting errors
- Business bad debts
- Business travel, meals, and gift expenses
- Vehicle use and expenses
- Interest expense
- Insurance expense
- Taxes (e. g., deductibility of taxes, assessments, and penalties; proper treatment of sales taxes paid, excise)
- Employment taxes
- Casualties, thefts, and condemnations
- Qualified business income (QBI) (e. g., SSTB, calculations, phase out, UBI)
- Eligibility and deductibility of general business credits (e. g., disabled access credit, R & D credit, small business healthcare tax credit, foreign tax credit)
- Net operating loss deduction

- Home office

### 2.3 Business assets

- Basis of assets
- Disposition of property or assets
- Like kind exchange
- Converted property
- Capitalization and repair regulations (e. g., elections)

### 2.4 Analysis of financial records

- Proper business type, the use of classification codes, and year to year comparison
- Income statement
- Balance sheet (e. g., proofing beginning and ending balances, relationship to income statement and depreciation)
- Method of accounting and changes (e. g., accrual, cash, hybrid, Form 3115)
- Depreciation recovery (e. g., recapture, IRC sec 280F)
- Pass-through activity (e. g., K-1, separately stated items, non-deductible expenses)
- Reconciliation of tax versus books (e. g., M-1, M-2, M-3)
- Related party activity
- Loans to and from owners

### 2.5 Advising the business taxpayer

- Reporting and filing obligations (e. g., extended returns and potential penalties, international information returns, Form 1099 series, Form 8300)
- Payments and deposit obligations (e. g., employment tax, excise tax)
- Record-keeping requirements (e. g., mileage log, accountable plans)
- Selection of business entity (e. g., benefits and detriments)
- Comingling (e. g., personal usage of business accounts, separation of

- business and personal accounts)
- Advice on accounting methods and procedures (e. g., explanation of requirements)
- Transfer of property in or out of the business
- Life cycle of the business (e. g., formation, dissolution)
- Type of industry (e. g., specified service business owners)
- Worker classification (e. g., independent contractor versus employee, outside sales, full-time versus part-time)
- Deductions and credits for tax planning (e. g., timing of income and expenses, NOL, depreciation versus IRC section 179 versus bonus depreciation)
- ACA compliance

## 3. Specialized Returns and Taxpayers – 18 Questions

### 3.1 Trust and estate income tax

- Trust types (e. g., simple/complex, grantor, irrevocable, tax shelters, foreign)
- Distributable net income and accounting income
- Exclusions, exemptions, and deductions
- Fraudulent trusts
- Income (e. g., allocations, corpus versus income)
- Separately stated items (e. g., items reported on the K-1)
- Filing requirements, tax years, and penalties

### 3.2 Exempt organizations

- Qualifying for and maintaining tax-exempt status (e. g., IRC 501(c))
- Applying for IRS tax-exempt status (e. g.,

- Form 1023, Form 1024)
- Filing requirements (e.g., Form 990 series)
- Unrelated business taxable income

### 3.3 Retirement plans

- Employer and employee contributions
- Reporting requirements
- Plans for self-employed persons (e.g., SEP and SIMPLE)
- Prohibited transactions
- Qualified and non-qualified plans
- Non-discrimination rules

### 3.4 Farmers

- Farm income (e.g., livestock, crop insurance proceeds, subsidies, patronage dividends, conservation payments)
- Depreciation for farmers
- Disaster-area provisions (e.g., drought, flood, other weather-related conditions)
- Farm rental (e.g., Form 4835)
- Farm tax computation (e.g., Schedule J, Schedule SE, estimated tax)

### 3.5 Rental Property

- Real estate professional qualifications
- Commercial rentals versus residential rentals
- Mixed used property/vacation home
- Passive loss limitation (e.g., special \$25,000 allowance, MAGI limits)
- Rental income (e.g., deposits, pre-paid rent, not rented for profit)

## IRS Special Enrollment Examination: Part 3 Test Specifications

85 Total Questions

### 1. Practices and Procedures – 26 Questions

#### 1.1 Practice before the IRS

- What constitutes practice before the IRS
- Categories of individuals who may practice and extent of practice privileges

#### 1.2 Requirements for Enrolled Agents

- Information to be furnished to the IRS
- Omission or error on return, document, or affidavit
- Rules for employing or accepting assistance from former IRS employees or disbarred/suspended persons
- Rules for restrictions on advertising, solicitation and fee information
- Rules regarding fees (e.g., contingent, unconscionable)
- Due diligence requirements
- Conflict of interest
- Rules for refund check negotiation
- Standards for written advice, covered opinions, tax return positions and preparing returns
- Continuing education requirements
- Enrollment cycle and renewal
- Rules for prompt disposition of matters before the IRS
- Rules for returning a client's records and documents
- PTIN requirements
- Practitioner supervisory responsibilities

#### 1.3 Sanctionable acts

- Incompetence and disreputable conduct
- Sanctions imposed by the Office of

- Professional Responsibility
- Frivolous submissions (returns and documents)
- Fraudulent transactions (e.g., badges of fraud)

#### 1.4 Rules and penalties

- Assessment and appeal procedures for preparer penalties
- Types of penalties (e.g., negligence, substantial understatement, overvaluation)
- Furnishing a copy of a return to a taxpayer
- Signing returns and furnishing identifying numbers
- Keeping copies or lists of returns prepared
- Employees engaged or employed during a return period (e.g., IRC section 6060)
- Preparer due diligence penalties

### 2. Representation before the IRS – 25 Questions

#### 2.1 Power of attorney

- Purpose of power of attorney
- Signature authority (e.g., extension of assessment period, closing agreement)
- Authority granted by taxpayer
- Limitations on signing tax returns on behalf of taxpayer
- Proper completion of power of attorney (Form 2848)
- Alternate forms of power of attorney (durable)
- Rules for client privacy and consent to disclose
- Distinctions between power of attorney (Form 2848) and tax information authorization (Form 8821)
- Requirements to be met when changing or dropping representatives or withdrawal of representative
- Purpose of a Centralized

Authorization File (CAF) number  
-Conference and practice requirements (Publication 216)

## 2.2 Building the taxpayer's case- Preliminary work

- Identification of tax issue(s) with supporting details
- Potential for criminal aspects
- Competence, expertise, and time to handle issue
- Conflict of interest in regards to representation
- Transcripts from IRS (e.g., access to and use of e-services)

## 2.3 Taxpayer financial situation

- Taxpayer's ability to pay the tax (e.g., installment agreements, offer in compromise, currently not collectible)
- General financial health (e.g., bankruptcy, lawsuits, garnishments, cash flow, assets, and insolvency)
- Third-party research (e.g., property assessment for taxes, asset values, state and local tax information)
- Discharge of the tax liability in bankruptcy
- IRS Collection Financial Standards

## 2.4 Supporting documentation

- Financial documents and expense records (e.g., cancelled checks or equivalent, bank statements, credit card statements, receipts, brokerage records)
- Legal documents (e.g., birth certificate, divorce decrees, lawsuit settlements)
- Prior and subsequent tax returns
- Other substantive and contemporaneous

documentation (e.g., corporate minutes)  
-Business entity supporting documents (e.g., partnership agreement, corporate bylaws)

## 2.5 Legal authority and references

- Internal Revenue Code and income tax regulations
- Revenue rulings and revenue procedures
- Case law
- IRS forms, instructions, and publications
- Private letter ruling
- Internal Revenue Manual
- Authoritative versus non-authoritative source material
- Tax treaties

## 2.6 Related issues

- Statute of limitations
- Post-filing correspondence (e.g., math error notices, under-reporting notices)
- Deadlines and timeliness requirements
- Third-party correspondence (e.g., witness communications, employment records)
- Freedom of Information Act (FOIA) requests
- Tax avoidance vs tax evasion
- Tax return disclosure statements
- Taxpayer Advocate Service (e.g., criteria for requesting assistance)
- Taxpayer identity Theft
- Judicial levels of representation beyond the scope of EA representation

# 3. Specific Areas of Representation – 20 Questions

## 3.1 Representing a taxpayer in the collection process

- Extension of time to pay (e.g., Form 1127)
- Installment agreements
- Offer in compromise

- Collection appeals program (e.g., denial of installment agreements, discharge applications)
- Collection appeals and due process (e.g., lien, levy, and Form 12153)
- Adjustments to the taxpayer's account (e.g., abatements and refund offsets)
- Requesting an audit reconsideration (e.g., documents and forms)
- Representing a decedent
- Collection notice and Notice of Federal Tax Lien
- Levy and seizure of taxpayer's property
- Currently Not Collectible (e.g., reasons and reactivation)
- IRS Collection Summons (e.g., purposes)
- Collections statute of limitations
- Trust fund recovery penalty
- Amended returns and claims for refund (e.g., Form 1040X, Form 843, effect on statute of limitations)
- Passport revocation

## 3.2 Penalties and/or interest abatement

- Penalties subject to abatement
- Basis for having penalties abated or refunded
- Basis for having interest abated or refunded
- Interest recalculation
- Procedures for requesting abatement

## 3.3 Representing a taxpayer in audits/examinations

- IRS authority to investigate
- Limited practitioner privilege (e.g., IRC section 7525)
- Verification and substantiation of entries on the return
- IRS authority to fix time and place of investigation
- Steps in the process (e.g., initial meeting,

- submission of IRS requested information)
- Interpretation and analysis of revenue agent report (RAR) (e.g., 30-day letter)
- Interpretation and analysis of CP-2000 notice and correspondence audits
- Explanations of taxpayer options (e.g., agree or appeal)
- Taxpayer's burden of proof

### **3.4 Representing a taxpayer before appeals**

- Right to appeal Revenue Agent findings
- Request for appeals consideration (e.g., preparation, elements contained)
- Enrolled Agent appearance at appeals conference
- Settlement function of the appeals process
- Issuance of 90-day letter

- Compliance requirements to continue in program
- EFIN revocation appeal process
- E-file authorization and supporting documentation (e.g., Form 8879 and Form 8453)
- Rejected returns and resolution (e.g., client notification, IP PIN)

## **4. Filing Process – 14 Questions**

### **4.1 Accuracy**

- Reliance on software (e.g., review of results)
- Miscalculations and recognition of duplicate entries

### **4.2 Record maintenance**

- Length of time to retain returns and records
- Data security (e.g., electronic, systems, paper)

### **4.3 Electronic filing**

- Application process to be an e-file provider (e.g., e-services, EFIN)
- E-file mandate and exceptions (Form 8948)
- Advertising standards
- Definition and responsibilities of an ERO
- Levels of infractions

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