2017

ENROLLED AGENT INFORMATION KIT

CONCORDE-GLEIM

EA REVIEW

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Contents

Enrolled Agent (EA) 2
Steps to Become an EA 2
EA Exam Content 2
Scheduling EA Exam 3
Exam Results 3
FAQs 3

Enrolled Agent (EA)

An Enrolled Agent is a person who has earned the privilege of preparing US tax returns and also representing taxpayers before the Internal Revenue Service (IRS) by passing a three-part comprehensive IRS test covering individual and business tax returns.

Enrolled agent status is the highest credential the IRS awards. Enrolled agents, like attorneys and certified public accountants (CPAs), have unlimited practice rights. This means they are unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS offices they can represent clients before.

Steps to Become an EA

Follow these steps to become an EA:

1. Obtain a Preparer Tax Identification Number;
2. Apply to take the Special Enrollment Examination (SEE);
3. Achieve passing scores on all 3 parts of the SEE;
4. Apply for enrollment; and
5. Pass a tax compliance check to ensure that you have filed all necessary tax returns and there are no outstanding tax liabilities.

EA Exam Content

Part 1 – Individual

1. Preliminary work to prepare tax returns
2. Income and Assets
3. Deductions and Credits
4. Taxation and Advice
5. Specialized Returns for Individuals Estate (Tax and Gift Tax)

Part 2 – Business

1. Businesses (Types of Business entities and their filing requirements)
2. Partnerships
3. Corporations
4. S Corporations
5. Business Income, Business expenses, Business Assets
6. Specialized Returns and Taxpayers (Trust, Estate, Exempt organizations, etc.)

Part 3 – Representation, Practice and Procedures

1. Practice before the IRS
2. Requirements for Enrolled Agents
3. Representation Before the IRS
4. Record Maintenance
5. Electronic Filing

Each part of the SEE contains 100 multiple choice questions of which 85 questions are graded. 15 questions are experimental questions and are not scored. Each part is 3.5 hours long.

Scheduling EA Exam

Examinations are administered at Prometric test centers located all over the world.

You may take each part of the examination at your convenience. 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.

The current test window is May 1, 2016 to February 28, 2017. Testing is not available in the months of March and April each year while the system is updated.

Exam Results

You will receive a printed score report after you have completed the test. 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.

If you pass, the score report will show a passing designation. It will not show a score. When you pass all three parts of the examination, you may apply for enrollment.

If you fail, your score report will show a scaled score between 40 and 104.

FAQs

1. Who is an Enrolled Agent?

An enrolled agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service. Enrolled agents, like attorneys and certified public accountants (CPAs), are generally unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS offices they can represent clients before.

2. How do you become an Enrolled Agent?

Follow these steps to become an EA:

1. Obtain a Preparer Tax Identification Number;
2. Apply to take the Special Enrollment Examination (SEE);
3. Achieve passing scores on all 3 parts of the SEE;*
4. Apply for enrollment; and
5. Pass a tax compliance check to ensure that you have filed all necessary tax returns and there are no outstanding tax liabilities.

3. How much does it cost to take the Special Enrollment Examination?

There is a $109 fee paid at the time of appointment scheduling. The test fee is non-refundable and non-transferable. Please refer to the Candidate Information Bulletin to read the policy on rescheduling appointments.

4. Will my application be denied if I have problems with my personal tax obligations?

Failure to timely file tax returns or to pay your taxes may be grounds for denying an application for enrollment. The Return Preparer Office will review all of the facts and circumstances to determine whether a denial of enrollment is warranted.

5. How can I check on the status of my enrolled agent application?

Form 23 takes 60 days to process. If you haven't received a response after 60 days, send an email to epp@irs.gov or call (855) 472-5540. Please be sure to include your full name and address.

6. How can I replace an enrollment card?

A replacement card may be obtained by calling (855) 472-5540. You may also request a replacement card by e-mail at epp@irs.gov or by fax at (855) 889-7959. If requesting the card via e-mail, please do not include your SSN. The request should include your name, contact information, such as your daytime phone, and your enrolled agent number.

7. **If I live outside the U.S. am I required to obtain a PTIN prior to becoming an enrolled agent?**

Yes, all applicants must have a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) in order to register to take the examination. Obtain a PTIN at www.irs.gov/ptin.

8. How do I maintain enrolled agent status?

Enrolled Agent Renewal

- Renewal cycle: every 3 years based on last digit of SSN. The November 1, 2016 - January 31, 2017 renewal cycle is for SSNs ending in 4, 5 or 6 (view Circular 230 Section 10.6(d) for details)
- Renew online at Pay.gov (put 8554 in the search box)
- Renew on paper using Form 8554

PTIN Renewal

- Renew your preparer tax identification number (PTIN) between October 16 – December 31 each year at www.irs.gov/ptin

Continuing Education Requirements

- Obtain 72 hours every three years (based on your renewal cycle)
- Obtain a minimum of 16 hours per year (2 of which must be on ethics)
- Use an IRS approved continuing education provider
- Review the enrolled agent CE credit chart
- Review the Frequently Asked Questions