

IRS Study Material

Each testing year's EA exam (up through February of the following year) covers the tax law in effect the previous December 31. For example, the May 1, 2009 - February 28, 2010, testing window will test tax law in effect December 31, 2008.

In studying for the examination, candidates may wish to refer to the Internal Revenue Code, Circular 230 (reproduced in Appendix A of *EA Review: Part 3*), IRS publications, and IRS tax forms and accompanying instructions, which can be found by going to www.irs.gov and clicking on "Tax Professionals" and then "Enrolled Agents." This material may also be ordered from the IRS as a CD-ROM. You may order the Federal Tax Products CD-ROM (Publication 1796) by calling 877-233-6767. The CD cost is \$30. There is an additional \$5 handling fee if ordered by phone, fax, or mail. To avoid the handling fee, the CD can be ordered via the Web at www.ntis.gov. Use these IRS publications as references to the Gleim/Hasselback *EA Review* system.

How to Reschedule the EA Examination

Rescheduling an examination must be done online at www.prometric.com/irs or by calling 800-306-3926. You cannot reschedule an examination by fax, email, or voice mail. There is no fee if rescheduled at least 30 days prior to the scheduled date. A \$35 fee applies if rescheduled 5 to 29 days before the scheduled date. If an examination date is rescheduled less than 5 days before the scheduled date, the full \$97 fee must be paid again (the same fee applies for absenteeism).

NOTE: If you miss your appointment or arrive late and are not allowed to test, your entire examination fee will be forfeited, and you must pay \$97 to schedule a new appointment.

Examination Sites

Examinations are administered by computer at a Prometric Testing Center. Currently, the EA examination is given at nearly 300 Prometric testing centers located across the United States and internationally. Test centers are located in most major metropolitan areas. A complete list of these testing centers, addresses, and driving directions is located at www.prometric.com/irs. Choose Test Sites from the list at left and then choose Locate a Test Site. Most locations are open on Saturdays and some locations are open on Sundays and evenings.

If you require testing accommodations under the Americans with Disabilities Act, call Prometric at 888-226-9406 to obtain an accommodation request form.

Grading Examinations and Notifying Candidates

Examination scores are confidential and will be revealed only to the candidate and the IRS.

Scores will be shown on screen at the end of the examination, and the candidate will receive a printed score report before leaving the test site.

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.

For a passing exam, the score report will only show a passing designation. It will not show a score. The IRS has set the scaled passing score at 105 (approximately 70%), which corresponds to a minimum level of knowledge deemed acceptable by those persons who will be practicing before the IRS.

For a failing exam, the score report will show a scaled score between 40 and 104. In addition, diagnostic information detailing the topic area(s) in which the candidate needs improvement is provided. This information will assist the candidate with future exam preparation.

The “Topic Area” of the score report is based on the exam sections for that part. The exam sections for Part 1 are provided here along with corresponding study units/subunits of the Gleim/Hasselback *EA Review*.

Exam Section 1: Preliminary Work and Taxpayer Data

Gleim/Hasselback Study Unit/Subunit	
1.1	Gross Income
3	Above-the-Line Deductions and Losses
5.1	Preliminary Work to Prepare Tax Returns
5.2	Filing Status
5.3	Filing Requirements
5.4	Personal Exemptions
5.5	Returns of Dependents
5.6	Nonresident and Dual-Status Aliens
5.7	Estimated Tax Payments

Exam Section 2: Income and Assets

Gleim/Hasselback Study Unit/Subunit	
1	Gross Income
2.3	Rental Property Expenses
3	Above-the-Line Deductions and Losses
7	Basis
8	Adjustments to Asset Basis and Capital Gains and Losses
9	Business Property, Related Parties, and Installment Sales
10	Nonrecognition Property Transactions
11.1	IRA, Defined
11.2	Contributions
11.3	Penalties
11.4	Roth IRAs

Exam Section 3: Deductions and Credits

Gleim/Hasselback Study Unit/Subunit	
2.1	Business Expenses
2.2	Entertainment and Meals
3	Above-the-Line Deductions and Losses
4	Itemized Deductions
6	Tax Credits
11.2	Contributions

Exam Section 4: Taxation and Advice

Gleim/Hasselback Study Unit/Subunit	
3	Above-the-Line Deductions and Losses
5.2	Filing Status
5.7	Estimated Tax Payments
5.8	Alternative Minimum Tax (AMT)
5.9	Employment Taxes and Withholding
5.10	Claims for Refund
6.3	Education Credits
6.5	Adoption Credit
6.10	Earned Income Credit (EIC)
8.3	Capital Gains and Losses
9.2	Business Property
10.1	Sale of a Principal Residence
11	Individual Retirement Accounts
11.3	Penalties
12	Estate Tax

Exam Section 5: Specialized Returns for Individuals

Gleim/Hasselback Study Unit/Subunit	
12	Estate Tax
13	Gift Tax

Diagnostic information will show results by topic area as follows:

- 1 = Considerably below the minimally acceptable score
- 2 = Marginally below the minimally acceptable score
- 3 = At or above the minimally acceptable score

EXAMPLE:

**Special Enrollment Examination
Score Report**

Candidate Name: John Doe

Candidate Number: P00123456

Part: Special Enrollment Examination Part 1 – Individuals

Candidate Score: 102

Test Date: November 23, 2008

Test Center: 0629

This report documents that you were not successful in achieving the passing score on the Special Enrollment Examination Part 1 – Individuals. You did not pass this part of the examination.

Diagnostic Indicators	Level
Preliminary Work and Taxpayer Data	3
Income and Assets	1
Deductions and Credits	3
Taxation and Advice	1
Specialized Returns for Individuals	3

For a breakdown of the topics that fit into each diagnostic indicator, please visit our website.

The passing scaled scores range from 105 - 130. Scaled scores of 105 or above are reported as pass; failing scores are reported numerically between a scaled range of 40 - 104.

Diagnostic indicators have been provided as feedback on each of the topic areas identified above. You may not apply for enrollment until you pass all parts of the Special Enrollment Examination.

Level 1: Considerably below the minimally acceptable score. It is important for you to approach how you study this topic 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.

Level 2: Marginally below the minimally acceptable score. You should study this topic area in detail as you prepare to take the test again.

Level 3: At or above the minimally acceptable score. Be sure to review this topic as you prepare to take the test again.

If you have any questions about the examination, please visit our website at www.prometric.com/IRS. If you have any questions about enrollment, please refer to www.irs.gov. Click on "Tax Professions" and then select "Enrolled Agents."