



**IMPORTANT**

**UPDATED INFORMATION**

**REGARDING THE**

**2010-2011**

**IRS SPECIAL ENROLLMENT**

**EXAMINATION**

**(ALSO KNOWN AS THE IRS ENROLLED AGENT EXAM)**

**WWW.WISEGUIDES.COM**

**800.713.2098**

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**Don't Be Fooled!**

**Current feedback is that the IRS Enrolled Agent Exam is definitely getting more difficult.**

Most exam candidates need more than an abridged version of information to prepare them to pass the EA Exam. **Don't be fooled by "streamlined" or "fast" study methods, as such abbreviated efforts may not adequately prepare you for this increasingly difficult exam.** Exam candidates have varying tax proficiency backgrounds and hence there is no appropriate one-size-fits-all study program.

The following significant disclaimer is posted on the Prometric website (the company that administers the EA Exam) regarding topics that may appear on the Enrolled Agent Exam.

*"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 exam part.**"*

Based on the above very revealing statement, **most exam candidates need a comprehensive study program to pass the IRS Enrolled Agent Exam.** Since the EA Exam is no longer an "open" exam, meaning that the actual questions are not published after-the-fact, it is critical that exam candidates prepare using a study program that includes both lessons with relevant background information (not just outlines or bullet points) and a software program with plenty of updated questions and complete answer explanations.

As a computer generated and random assigned exam, at any given time various versions of the exam are given. **No one knows which questions will be on your exam.** So, unless you are comfortable with the idea of retaking the exam to secure a passing score, it is best not to count on a "streamlined" study program.

**Use the WiseGuides™ comprehensive program and choose the study methods that work best for you.** Exam topics are introduced in the Lesson Book or in the Internet eCourse or CD Courseware lessons. Next, topics are incrementally mastered using the Question & Answer Software with complete answer explanations that are aligned with the lesson's topics. To wrap-up the learning process, the WiseGuides™ eStudy Cards Software helps to truly master the material by challenging you to answer questions without the crutch of choosing between given answer options (also known as multiple choice guessing). Use of eStudy Cards enhances essential concept mapping skills critical to applying tax law.

**For over thirteen years, WiseGuides™ has helped candidates pass the EA Exam on the first try.** We welcome you to visit our website to view excerpts from our EA Exam Lesson Books and to try our free software demo. Then, just give us a call to discuss your study options or to answer any questions you may have about the IRS Enrolled Agent Exam.

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## ***What is an Enrolled Agent?***

An enrolled agent is a person who has demonstrated competence in tax matters, allowing that individual to represent taxpayers before the Internal Revenue Service.

A person wishing to become an enrolled agent must pass a three-part Special Enrollment Examination. The exam is also known as the SEE, the EA Exam, and the Enrolled Agent Exam. A background check is also a prerequisite to become an enrolled agent.

In 2006, Thomson Prometric was selected by the Internal Revenue Service to develop and administer the Enrolled Agent Exam. The following information contains some general information about the Enrolled Agent Exam and a summary of information released by Prometric that will help explain the steps needed to take the EA Exam and become an enrolled agent.

## ***To become an enrolled agent***

- 1 Review the bulletin issued by Prometric at [www.prometric.com/irs](http://www.prometric.com/irs) thoroughly to understand the examination registration procedures. If you have questions not answered at the Prometric website, you may phone them at **800.306.3926 (Fax: 800.347.9242)**.
- 2 Contact Thomson Prometric via the Web to register for your examination, to schedule an exam date, and to pay the required fee to take the examination. The quickest way to register is online at [www.prometric.com/irs](http://www.prometric.com/irs). Fax and mail options are also available (see next page for Prometric address).
- 3 Take the scheduled examination, bringing required identification to the test center. Exam candidates will receive their results immediately after the examination.
- 4 Upon successfully passing all three parts of the examination, complete the IRS Application for Enrollment to Practice Before the Internal Revenue Service (Form 23) which is available online at [www.irs.gov](http://www.irs.gov).

As part of the processing of your application, the Internal Revenue Service will conduct a background check that will include a review of any tax compliance issues that you may have.

Direct questions about applying for enrollment to:

**Internal Revenue Service  
Office of Professional Responsibility**

Phone: 313.234.1280

Fax: 313.234.1293

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

Website: [www.irs.gov](http://www.irs.gov). Select "Tax Professionals" and then click on "Enrolled Agents"

## ***Registering and scheduling your examination appointment***

**NOTE:** For security and tracking purposes, candidates who wish to register for the examination must first have a Preparer Tax Identification Number (PTIN). A detailed description on obtaining a PTIN number can be found online at [www.prometric.com/irs](http://www.prometric.com/irs). We also have the PTIN info and Form W-7P at our website at <http://www.wiseguides.com/ea/eaupdatePIN.pdf> for your convenience.

A biometric identity management system is used at Prometric testing centers. For more information about this scanning process, go to the Prometric website at: [www.prometric.com/irs](http://www.prometric.com/irs).

To register for an examination, candidates must complete Form 2587 by using one of the three following options:

### **1 Online—a one-step process**

Completing Form 2587 online is considered an “express registration.” This is the only way to register and schedule an examination in the same day.

To register and schedule an examination online, follow these steps:

- Access [www.prometric.com/irs](http://www.prometric.com/irs) and click **Register for your test**.
- Click **Online Registration and Scheduling** and follow the prompts.
- If it's your first time, click **Create Account** to set up your user ID and password.
- Complete the registration process by clicking on **Scheduling**.

### **2 By fax to 800.347.9242**

- Fax your completed Form 2587 to Thomson Prometric at 800.347.9242.
- Wait one full calendar day before scheduling an examination appointment.

### **3 By mail -- Mail your completed Form 2587 to:**

**Thomson Prometric**  
**Attn: IRS Special Enrollment Examination**  
1260 Energy Lane  
St. Paul, MN 55108

- Wait six to 10 calendar days for delivery and processing before scheduling an examination appointment.

### **Candidates now have more control over when to take the examination parts**

Candidates can take each part of the examination at their convenience. Consequently, parts do not have to be taken on the same day, or on consecutive days. All parts do not have to be taken or scheduled during an examination window. And, you may start with any part you choose.

### **Candidates may take the SEE...**

- **Up to four times each part** during the test Window **May 1 through February 28**

Once your registration has been processed, you can schedule an examination appointment at any time online at [www.prometric.com/irs](http://www.prometric.com/irs) or by calling [800.306.3926](tel:800.306.3926) between 8 a.m. and 8 p.m. (Eastern Time), Monday through Friday.

You will be provided a number confirming your appointment. Record and **keep this confirmation number for your records**—you will need it to reschedule, cancel, or change your appointment in any way.

Examinations are administered by computer at a Thomson Prometric Testing Center. Currently, the Special Enrollment 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 are located at [www.prometric.com/irs](http://www.prometric.com/irs). **In the box "Do More", select "Continue" and then select a preferred test location.**

Most locations are open on Saturdays and some locations are open on Sundays and evenings.

The **testing fee is \$101 for each part** of the examination. This fee is paid at the time you schedule your examination. Accepted payment forms include: MasterCard, Visa, American Express, Discover, Diner's Club cards bearing the MasterCard symbol and JCB. Electronic checks are also accepted when scheduling by phone. **Money orders, paper checks, and cash are not accepted.**

**Examination testing fees are not refundable or transferable.**

Candidates have one year from the date of registration to take an examination. If you need to reschedule an examination for another date, time or location, you must contact Thomson Prometric.

**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 **five to 29 calendar days** before your appointment date.
- **Another \$101 full examination fee** if you reschedule **less than five calendar days** before your appointment date.

Rescheduling an examination must be done online at [www.prometric.com/irs](http://www.prometric.com/irs) or by calling 800.306.3926. You cannot reschedule an examination by fax, e-mail, or voicemail.

**If absent or late for your appointment.** 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 \$101 to schedule a new appointment.

**ADA accommodation.** If you require testing accommodations under the Americans with Disabilities Act (ADA), please call Thomson Prometric at 888.226.9406 to obtain an accommodation request form.

**Candidates for whom English is a second language.** Please note that a language barrier is not considered a disability.

**\*\*\* IMPORTANT \*\*\*****TEST CONTENT REFERENCES INTERNAL REVENUE CODE**

**For the test window May 1, 2010 - February 28, 2011, all references on the examination are to the Internal Revenue Code, as amended through December 31, 2009. Also, unless otherwise stated, all questions relate to the calendar year 2009.**

In studying for the examination, candidates may wish to refer to the Internal Revenue Code, Circular 230, IRS publications, as well as IRS tax forms and accompanying instructions. Circular 230, IRS publications, as well as tax forms and accompanying instructions can be found by going to [www.irs.gov](http://www.irs.gov), clicking on "tax professionals" and then "enrolled agents." This material may also be ordered from the IRS in DVD format at a cost of \$30. You may order the Federal Tax Products DVD (Publication 1796) by calling 877.233.6767. There is an additional \$5 handling fee if ordered by phone. To avoid the handling fee, the DVD can be ordered at [www.ntis.gov](http://www.ntis.gov).

**How to prepare for the computer based Enrolled Agent Exam:** The EA Exam is a timed exam and it is definitely getting more difficult. To best prepare you for taking the exam, **it is very important that your efforts include using a computer based study program** that will help you to develop a comfort zone for taking a computer based timed test.

Whether you consider yourself a seasoned computer and Internet user, a traditional pencil and paper advocate, or somewhere in between the two, **WiseGuides™ Enrolled Agent Exam Study Materials provide a format that meets your preferred learning style.**

Since 1996, our **multi-faceted learning tools, exceptional personalized customer service, and value pricing**, have made WiseGuides™ one of the top international providers of professional exam study materials and continuing education courses for accounting, tax, and other financial professionals.

Your study time is precious. So be **sure to use the WiseGuides™ Question & Answer (Q&A) Software's diagnostic feature** to identify your strengths and weaknesses per specific topic. There are fifteen preconfigured 100-Question Practice Exams (5 per Part). WiseGuides™ also offers a powerful **Design Your Own Test option**, to help you target your study efforts. The **Q&A Software has over 2,550 Questions & Answers** and is available in Internet and CD versions. You choose which format best meets your study needs. All software is compatible with both Windows and Apple operating systems.

WiseGuides™ also offers **EA Exam Lesson Books (1,000 pages) and Electronic Flashcards** Software to prepare you to pass the IRS Enrolled Agent Exam – **truly a "best value" purchase for your study needs.**

## Exam format

The examination includes three parts. The length of each part is 3.5 hours (not including the pre-examination tutorial and post-examination survey). The parts of the examination are:

- **Part 1** - Individuals
- **Part 2** - Businesses
- **Part 3** - Representation, Practices, and Procedures

Thomson Prometric conducted a survey of enrolled agents to determine the knowledge needed to perform their responsibilities as an enrolled agent. Content for the revised three-part exam is based on the survey results and a list of topics that may appear is posted on the Prometric website along with this note: ***"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 exam part."***

## ***Taking your examination***

Your examination will be given by computer at a Thomson Prometric testing center. You do not need any computer experience or typing skill to take your examination. Before you start the examination, you will receive a personalized introduction to the testing system. A pre-examination tutorial is also available.

You should arrive at least **15 minutes before** your scheduled examination appointment. This allows time for you to sign-in and for staff to verify your identification.

**Identification required.** You must present a valid, nonexpired 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 identification cards:  
one with your photo and one with your signature.
- have a **name that exactly matches** the name used to register for the examination (including designations such as "Jr." and "III")

**Failure to provide appropriate identification at the time of the examination is considered a missed appointment.** As a result, you forfeit your fees. If you cannot provide the identification listed above, contact Thomson Prometric **before** scheduling your appointment to arrange an alternative way to meet this requirement.

**Calculators**• Personal calculators are **not** allowed to be brought into the exam. Candidates will be able to use an onscreen calculator during the examination. Prometric will furnish each candidate with a handheld calculator that is silent, solar or battery-operated and nonprogrammable (without paper tape-printing capabilities or alphabetic keyboards).

***Your Exam scores.*** Examination scores are **confidential** and will be revealed **only to you and the IRS**. Hence, any company that declares a "passing rate" for students using their study materials obviously is not being forthright in their marketing.

**Experimental questions.** Your examination may include some experimental questions that are being field tested and hence will not be scored. If present, 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.

**After you finish your Exam, a message will appear on the computer screen telling you if you passed or failed the exam. You will also receive a printed document with this information.** Scaled scores are determined by calculating the number of questions answered correctly from the total number of scored questions in the examination and converting to a scale that ranges from 40 to 130.

**Pass.** If you pass, 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, which corresponds to a minimum level of knowledge deemed acceptable of those persons who will be practicing before the IRS.

**If you fail the exam.** 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 results by topic area as follows:

- 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.
- 2 *Marginally below the minimally acceptable score:* You should study this topic in detail as you prepare to take the test again.
- 3 *At or above the minimally acceptable score:* Be sure to review this topic as you prepare to take the test again.

### Rescheduling failed examination parts

Parts need not be taken on the same day or consecutive days.

From May 1 → February 28 of each exam year, candidates may take **each part** of the examination **up to four times**. Candidates who do not pass a part of the exam after four attempts during this test window must wait until the next test window before attempting to take that part of the examination again.

**After passing the exam.** After you pass all three parts of the examination, you can file Form 23, Application for Enrollment to Practice Before the Internal Revenue Service.

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

### Carryover of scores under the new examination format.

Candidates can sign up for the examination one part at a time. Candidates who pass a part of the examination under the new format can **carryover passing scores up to two years from the date the candidate took and passed the examination**.

#### EXAMPLE:

- A candidate passed Part 1, which the candidate took on November 15, 2010.
- Subsequently the candidate takes Part 2 on February 15, 2011 and passes that part.
- That individual has until November 14, 2012 to pass the remaining parts otherwise he/she loses credit for Part 1.
- On February 14, 2013, if that individual still has not passed all other parts of the examination, he/she loses credit for Part 2.

## Comparison of old SEE parts with new SEE parts beginning October, 2006:

<b>Thomson Prometric Examination</b> (new format)	<b>Corresponding IRS SEE</b> (old format)
Part 1 – Individuals	Part 1 – Individuals
Part 2 - Businesses	Part 2 – Sole Proprietorships <b>and Partnerships</b> AND Part 3 – Corporations, Fiduciaries, Estate and Gift Tax and Trusts
Part 3 – Representation, Practices, and Procedures	Part 4 – Ethics, Recordkeeping Procedures, Appeal Procedures, etc.

• Candidates applying carryover scores from the old IRS format to the new Thomson Prometric format were only **able to do so through December 31, 2007**. \*\*\* NOTE: This window is now closed and the carryover of passing scores from the old format of the exam is no longer available. \*\*\*

### *Applying for enrollment*

After passing all three parts of the examination, you must file Form 23, Application for Enrollment to Practice Before the Internal Revenue Service within one year of the date you passed all parts of the examination.

Form 23 is available at [www.irs.gov](http://www.irs.gov), click on "tax professionals" and then click on "enrolled agents." Attaching copies of passing score reports reflecting all parts passed to your Application for Enrollment to Practice Before the Internal Revenue Service (Form 23) will speed up processing of your application.

Thomson Prometric will **not** reissue lost score reports.

The IRS's Office of Professional Responsibility will process, review, and act on your application for enrollment. As part of the evaluation of your enrollment application, the Office of Professional Responsibility will conduct a background check that will include a review of any tax compliance issues you may have, including failure to timely file and pay tax due, interest, penalties, etc.

Good studying!

~ The WiseGuides™ Team

Toll Free: 800.713.2098



[www.WiseGuides.com/ea](http://www.WiseGuides.com/ea)

## Obtaining a PTIN

### Paid-Preparer Tax Identification Number

**PTIN.** To obtain a PTIN, you will need to complete a W-7P by mail, fax or online. The online method is quickest and provides you with the instantaneous issuance of the PTIN. Directions to obtain a PTIN online are listed below. It can take up to six weeks to obtain a PTIN by mail. If you fax the W-7P, it will take approximately three weeks, provided you write "SEE" across the top of the form.

**PTIN exceptions for certain foreign-based tax professionals.** Foreign-based tax professionals who do not have a Social Security Number (SSN) or Individual Tax Identification Number (ITIN) cannot obtain a PTIN and should mark n/a on line 5 of Form 2587.

### Obtaining a PTIN online:

- 1 Go to [www.irs.gov](http://www.irs.gov).
- 2 Click on the **Tax Professionals Tab**.
- 3 Click on the link for e-services **eServices for Tax Pros**. Follow the instructions based upon whether or not you have already registered for IRS e-services.
- 4 Click on **Login** next to the question "**Already Registered?**" You will be redirected to a secure site.
- 5 Enter your username and password on the login page. Note: If you have forgotten your password, click on the forgotten password link and submit the required registration information again. You must use the same user name that you registered with e-services originally. If you have forgotten your username, contact IRS e-help at 866-255-0654.
- 6 Enter the PIN number you selected during your registration and click on the Accept button.

**If you have NOT already registered for e-services**, before you continue, you will need to have your Adjusted Gross Income (AGI) from your current or prior year Form 1040 tax return as originally filed. You will be required to provide it along with your Name, SSN, and Date of Birth when registering.


**Click on the Registration Services link** next to the question "**Not Already Registered.**"  
You will be redirected to a secure site.

Complete the registration information page and follow the instructions for how to proceed.

Form **W-7P**

(Rev. April 2009)

Department of the Treasury  
Internal Revenue Service**Application for Preparer Tax Identification Number**

<b>1 Name</b> (Type or print)	Last name	First name	Middle name/initial
	Street address. Use a P.O. box number only if the post office does not deliver mail to your street address.		
<b>2 Address (residence)</b>	City or town, state/province, and, if outside the U.S., country. Include ZIP or postal code where appropriate. Do not abbreviate name of country.		
	<input type="checkbox"/> <b>Check here if address is new</b>		
<b>3 SSN and Date of Birth</b>	SSN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date of birth (month, day, year) / /	
	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. Further, I certify that I will use my preparer tax identification number only to identify myself on returns or claims for refund that I prepare for compensation.		
<b>Sign Here</b>	Your signature	Date (month, day, year) MM DD YYYY / /	Phone number ( )
			

**Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of form.** Use this form to apply for a preparer tax identification number (PTIN) **only** if you are a paid tax return preparer and you do not want to disclose your social security number (SSN) on returns you prepare. If you use a PTIN, you will meet the requirement under section 6109(a)(4) of furnishing your identifying number on returns you prepare. The PTIN cannot be used in place of the employer identification number (EIN) of the tax preparation firm.

**Note.** You are not required to get a PTIN. If you prefer, you may continue to use your SSN on tax returns you prepare. However, you must use either an SSN or PTIN on returns you are paid to prepare. Do not write "PTIN applied for" in the *Paid Preparer's Use Only* section of the return. Certain states and localities may not accept the PTIN as satisfying a requirement for a preparer identification number on their tax returns.

**How To Apply**

- **Online.** Request a PTIN online at [www.irs.gov](http://www.irs.gov). Click on *Tax Professionals* then on the link for e-services. Once you have registered, follow the online instructions to have a PTIN assigned.
- **By mail.** Complete Form W-7P and send it to:  
Internal Revenue Service  
P.O. Box 9020  
Holtsville, NY 11742-9020
- **By fax.** Complete Form W-7P and fax it to 1-631-687-3850.

Regardless of how you applied, you will receive your PTIN by mail only. If you have not heard from the IRS within 6 weeks after applying for your number, you may call 1-800-829-1040 to check on the status of your application.

**Privacy Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 3710 of the Internal Revenue Service Restructuring and Reform Act of 1998 allows the use of a PTIN. If you request a PTIN, you must give us the information requested on this form; we need it to properly respond to your request. Under section 6109, you must provide your social security number on Form W-7P. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you do not provide all of the requested information, we may be unable to process your request.