



Welcome to TaxMama's® Place - Home of the



Today's Topic: **All About the EA Exam**



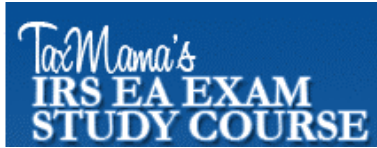
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Who Qualifies for the exam?

- Education
- Age
- Citizenship/Residence
- Compliance
- **PTIN**



PTIN Registration

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- Mandatory for ALL paid tax preparers
- You must get a PTIN
- You cannot schedule an exam date without it
- Sign up online <http://www.irs.gov/Tax-Professionals/PTIN-Requirements-for-Tax-Return-Preparers>
- Original Fee \$64.25 – per year!
- Renewal Fee \$63.00 per year
- Note: The PTIN database now allows you to see your completed (and posted) CE from all providers. Simply log in and follow instructions.



RTRPs and PTINS

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- The mandatory RTRP (Registered Tax Return Preparers) designation has ended.
The IRS lost the lawsuit and will not be appealing (Loving v IRS [http://www.cadc.uscourts.gov/internet/opinions.nsf/B63C3129A4FE761985257C7C00539949/\\$file/13-5061-1479431.pdf](http://www.cadc.uscourts.gov/internet/opinions.nsf/B63C3129A4FE761985257C7C00539949/$file/13-5061-1479431.pdf)).
- The IRS is not offering the exam at this time.
- The 15-hour Continuing Education requirements are on hold. Any courses you take are voluntary.
- The IRS is looking at putting together a voluntary system for testing and education.
- BUT, everyone must have a PTIN to prepare and sign tax returns.
- Everyone must have a PTIN to sit for the EA Exams
- PTINs without a Social Security Number or for non-US persons – allow for at least three months



Form 2587 – Application for the EA Exam

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Form 2587 (December 2013)	Department of the Treasury – Internal Revenue Service Application for Special Enrollment Examination	OMB Number 1545-0949		
The data on this form may be completed and submitted online by going to www.prometric.com/see				
Last name	First name	Middle initial		
Mailing address <i>(If you live outside the United States, do not abbreviate Country name. Include Province and Postal Code if applicable)</i>				
City	State	ZIP <i>(Postal)</i> code	Country	Province
Primary telephone number		Secondary telephone number		
Date of birth <i>(mm-dd-yyyy)</i>				
Preparer Tax Identification Number <i>(PTIN)</i> . <i>(See PTIN instructions on the next page for more information.)</i>				

www.irs.gov/pub/irs-pdf/f2587.pdf - Note this is built in to the Prometric registration



Registering

Registration, Scheduling and Payment

Before scheduling and paying, you must complete Form 2587. Once Form 2587 is completed, you may schedule and pay for your examination with Prometric. Candidates should complete Form 2587 only one time under our registration process. For example, if you register, but do not pass all parts of the examination, you will not have to complete Form 2587 in order to register for the examination again.

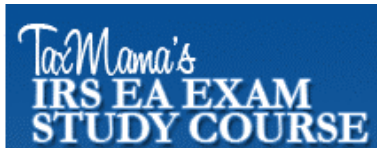
There are three ways to register, schedule and pay for the Special Enrollment Examination:

1. To express register, visit www.prometric.com/see and complete this form online. You can then immediately schedule and make payment online. This is the only way to complete the process in the same day.
2. You may fax this form to 1-800-347-9242. Wait one full calendar day and then either: log on to www.prometric.com/see or call 1-800-306-3926, to schedule and pay.
3. You may mail this completed form to: Prometric, Attn: IRS Special Enrollment Examination, 7941 Corporate Drive, Nottingham, MD 21236. Wait six to 10 calendar days, and then either log on to www.prometric.com/see or call 1-800-306-3926, to schedule and pay.



Exam Logistics

- **When:** You'll be able to take *each* Part of the exam FOUR times during the 2014 window, from May 2014 to February 2015.
- **Locations:** The exam is offered globally, practically wherever Prometric has a facility. (Most are open Saturdays, some on Sundays.)
- Exam Time: 3.5 hours (4 hours including tutorial and survey)
- **FEES:** \$109 (up from \$105) for each part of the examination = \$327 for all three parts (There is a \$35 fee to reschedule 5-29 days before exam. Full price if 5 days before exam. No fee if more than 30 days before the exam.) If you miss the exam – no refund.
- **Prometric Phone Numbers:**
Main - 800.306.3926 Problems - 800-853-6769
- Register at Prometric - www.prometric.com/see
- Candidate Information Bulletin - <http://irsexams.com/ea-exam-part1-individuals/> (scroll to bottom of the page).
- ***TaxMama® Scheduling Strategy***



Scoring, Passing, Re-testing, Retention

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- Prometric conducted a survey of enrolled agents to determine the tasks that they perform and the knowledge needed to perform those tasks. Based on the survey, a test blueprint was developed as well as test questions.
- Exam questions and scores based on quantitative analysis.
- Exam questions no longer have absolute scores – like 1 point for T/F, 2 points for multiple choice, 3 points for problems.
- Scoring developed interactively within the software based on prior testing results and refined with this year's examinations.
- Test includes experimental questions that won't be scored
- Passing = 105 (range 40-130)
- Failing messages, coded 1, 2, or 3
- Re-take each 'Part' up to 4 times during testing window
- Retention – up to two years from passing date
- ***TaxMama® (Re)scheduling Strategy if you miss***



Score Report

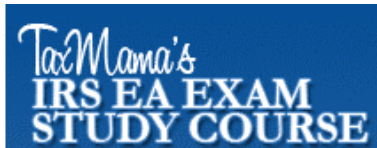
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Scaled scores are determined by calculating the number of questions answered correctly from the total number of questions in the examination and converting to a scale that ranges from 40 to 130. The IRS has set the scaled passing score at 105, which 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. When you pass all three parts of the examination, you need to file Form 23, Application for Enrollment to Practice Before the Internal Revenue Service.

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 Area of weakness where additional study is necessary. It is important for you to focus on this domain 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 May need additional study.
- 3 Clearly demonstrated an understanding of subject area.



Passing Rates

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Scores have improved dramatically since 2006.

When the new exam started, only about 55% of first timers were passing. Each year, candidates are better prepared – except in Part 2.

- Average passage rates for folks taking Part 1 in 2013 is about 80% (up from 70% in 2010).
- Average passage for folks taking Part 2 was close to 70% in 2010. This has gone down to about (or below) 60% in 2013.
- Average passage rates of folks taking Part 3 is a little above 80% in 2013 (similar to prior years).



Content of the Exam?

- Team of EAs from the National Association of Enrolled Agents (NAEA) and the National Association of Tax Professionals (NATP) review and update prior year questions.
- EAs create new questions. Provide the 4 answer choices. Provide the legal source for the answer – i.e. Code Section, Reg, Rev. Ruling, etc.
- (The system has changed to pay these EA to create questions, rather than using volunteers.)
- IRS and EAs review the new questions and overall exam
- People who teach the exam or develop materials may not participate
- The questions were intended to be designed to test for the skills an EA with two years experience should have.
 - Frankly, the questions cover far more complex issues than EAs with 5 or 10 years experience often encounter.
- Too broad a base of data to learn easily – so you have to study a lot!



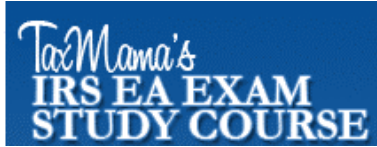
List of Topics and their Weight in overall exam

IRS topic and publication list separate by exam

The new list from Prometric is showing changes we can track.

Prometric Topic List for each exam:

- Part 1 – Individuals
 - <http://irsexams.com/wp/ea-exam-part1-individuals/>
- Part 2 – Businesses, Entities and Specialized Returns
 - <http://irsexams.com/ea-exam-part2-businesses/>
- Part 3 – Representation and Procedures
 - <http://irsexams.com/ea-exam-part3-representation-practices-and-procedures/>



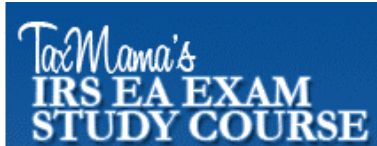
Part 1 - Individuals

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<http://irsexams.com/ea-exam-part1-individuals/>

No changes to the percentage breakdowns.

- Section 1: Preliminary Work and Tax Payer Data (15 items)
- Section 2; Income and Assets (25 items)
- Section 3: Deductions and Credits (25 items)
- Section 4: Taxation and Advice (20 items)
- Section 5. Specialized Returns for Individuals (15 items)



Part 2 - Businesses

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<http://irsexams.com/ea-exam-part2-businesses/>

No changes to the percentage breakdowns.

- Section 1: Businesses (45 items)
- Section 2: Business Financial Information (40 items)
- Section 3: Specialized Returns and Tax Payers (15 items)



Part 3 - Ethics

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<http://irsexams.com/wp/ea-exam-part3-representation-practices-and-procedures/>

- Section 1: Practices and Procedures (35 items)
(was 33)
- Section 2: Representation before the IRS (30 items) (was 25)
- Section 3: Specific Types of Representation (30 items) (was 25)
- Section 4: Completion of the Filing Process (5 items) (was 17!)



What is the exam like?

- Computerized exam, in a testing facility full of computers, with people taking other exams.
- They provide pencil and paper. Bring nothing in with you – not even water.
- They will make special ADA arrangements, if needed.
- Calculator on computer screen – request a physical calculator
- Sample of the software running on the Prometric site if you want to see it. (It's called SEE Tutorial – not intuitive...)
https://www.prometric.com/en-us/clients/SEE/Assets/5-7-2013_IRS/index.htm
- For \$30 you can Test Drive the exam
<http://www.prometric.com/TestDrive/default.htm>
- Exam is all multiple choice.
- Mark the questions to review. See completed and incomplete questions




TaxMama's
IRS EA EXAM
STUDY COURSE

Exam Samples

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Comprehensive Demo - Windows Internet Explorer

http://www.prometric.com/demos/irs/cdemo/confirm.htm



Internal Revenue Service
United States Department of the Treasury

IRS Computer-Based Testing Demo

If this information is correct, click the "Yes" button with the mouse.

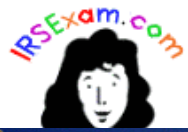
If this information is NOT correct, click the "No" button with the mouse and contact the administrator.

YES

No

Done

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TaxMama's
IRS EA EXAM
STUDY COURSE

Navigation

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Comprehensive Demo - Windows Internet Explorer

http://www.prometric.com/demos/irs/cdemo/tutpg3.htm

Sample Tutorial Page 3 **Time Remaining: 12:15**

Navigating through the exam

You can use the mouse to move through the exam one question at a time. Buttons appear at the bottom of the screen.

To move backwards
Click the **Previous** button.

To move forwards
Click the **Next** button.

Click on the 'Next' button to continue.

PREVIOUS **NEXT** **END**

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TaxMama's
TUTORIAL

Comprehensive Demo - Windows Internet Explorer

http://www.prometric.com/demos/irs/cdemo/tutpg4.htm

Sample Tutorial Page 4

Time Remaining: 11:32

Marking questions for later review

Your score is determined by the number of questions you answer correctly. Therefore it is to your advantage to answer every question. If you are unsure of your answer, you can mark the question to review if time permits.

To mark a question

Click the **Mark** button.

MARK**To unmark a question**

Click the **Marked** button. This button will only appear if you have marked the question.

MARKED

Unmark each question when you are satisfied with your answer choice. If you forget to unmark the question, it's OKAY. The scoring process does not differentiate between marked and unmarked questions.

You can also leave a question unanswered (incomplete). Marked and Incomplete questions will be highlighted in a Review Questions screen before you exit the exam, and you will have the opportunity to go back to those if you have time remaining.

Click on the 'Next' button to continue.

PREVIOUS**NEXT****END**

Start

Eudora - [5-All Tax Samp...

Prometric Online Sample ...

Comprehensive Dem...

Microsoft PowerPoint - [...]

Internet

100%

3:33 PM



Prometric Online Sample Test - Windows Internet Explorer
http://www.prometric.com/demos/irs/cdemo/item1.htm

Sample Question 1 of 5 **Special Enrollment Examination** **Time Remaining: 5:00**

Alberta and Archie (wife and husband) had water damage in their home during 2004 which ruined the furniture in their basement. The following items were completely destroyed and not salvageable.

Damaged Items:	Fair market value just prior to damage:	Original Item cost:
Antique bed frame	\$5,000	\$4,000
Pool table	\$8,000	\$10,000
Large screen TV	\$700	\$2,500

Their homeowner's insurance policy had a \$10,000 deductible for the personal property, which was deducted from their insurance reimbursement of \$12,700. Their adjusted gross income for 2004 was \$30,000. What is the amount of casualty loss that Alberta and Archie can claim on their joint return for 2004?

- ☐ A. \$10,600
- ☐ B. \$3,400
- ☐ C. \$6,900
- ☐ D. \$0

CALCULATOR

NEXT **MARK** **REVIEW**

Done Internet 100% 3:34 PM

Start Eudora - [5-All Tax Samp... Prometric Online Sample ... Prometric Online Sam... Microsoft PowerPoint - [...]



Reviewing items

Questions	Marked	Incomplete	Complete
<input checked="" type="checkbox"/> Question 1			Yes
<input checked="" type="checkbox"/> Question 2			Yes
<input type="checkbox"/> Question 3		Yes	
<input checked="" type="checkbox"/> Question 4	Yes	Yes	
<input checked="" type="checkbox"/> Question 5	Yes		Yes

At the end of the examination, you will see a scrollable listing of all the question numbers. This list displays each question number and indicates if the question has been marked for review, completed or skipped.

To review questions

Click on the **Review All** button. You will be moved to the first question. Clicking on the **Next** button will cause you to move to the next question. You can also double-click on the question number in the list to move to a particular question.

REVIEW ALL

To review marked questions

Click on the **Review Marked** button. You will be moved to the first marked question. Clicking on the **Next** button will cause you to move to the next marked question.

REVIEW MARKED

To review incomplete questions

Click on the **Review Incomplete** button. You will be moved to the first incomplete question. Clicking on the **Next** button will cause you to move to the next incomplete question.

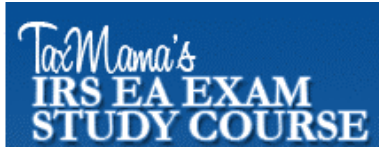
REVIEW INCOMPLETE

Click on the 'Next' button to continue.

PREVIOUS

NEXT

END



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[illegible]



What NOT to use

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Don't use IRS's exams from prior years.

<http://www.irs.gov/Tax-Professionals/Enrolled-Agents/Special-Enrollment-Examination-Questions-and-Official-Answers>

Why?

- ◆ Questions and ANSWERS are based on old tax law
- ◆ Not being used by Prometric

• ***TaxMama® Flash Card Strategy***



Disputes and Challenges

Although the formal challenge process we had with IRS no longer exists, you CAN still challenge your exam if you just fail by a few points

- Submit challenge notes in 15 minute window after exam completion
- Or write to Prometric – Prometric – include your PTIN and test date

ATTN: IRS SEE Feedback
7941 Corporate Drive
Nottingham, MD 21236

TaxMama® Challenge Strategy

- TaxMama® fights for you
 - ◆ Got questions reviewed and removed from exam – and scores adjusted
 - ◆ Registration problems – got Prometric to help out.
 - ◆ Systemic problems – I am a thorn in the side of IRS



Do What When You Pass

- When you pass, file Form 23, the application to become and EA with IRS - and \$30

File online or via paper - <http://www.irs.gov/pub/irs-pdf/f23.pdf>

Online – www.pay.gov when you pay, you also file the application.

- IRS will do a background check, primarily focusing on your tax filing and payment history.
- About 2-5 months later, you will get your T-card (Treasury Card...old slang).
- ***TaxMama® EA Application Strategy***

**Application for Enrollment to Practice Before
the Internal Revenue Service**

OMB No. 1545-0950

See Instructions on Page 3

Important things you need to know and do before you file this form:

- Take and pass the Special Enrollment Examination
- You must obtain a Preparer Tax Identification Number (PTIN) before completing this form
- Read Circular 230
- The application fee is \$30.

Visit www.pay.gov to file and pay electronically. This fee is non-refundable.

- ☐ Check here if you are a former Internal Revenue Service Employee, and enter the date you separated from the Service ____ / ____ / ____.

For IRS use:

Date Enrolled:

Enrollment Number:

Part 1. Tell Us About Yourself**1 Your Social Security Number**

--	--	--	--	--	--	--	--	--	--

☐ If you do not have an SSN, please check this box.**2 Date of Birth**

--

mm/dd/yyyy

3 Your Full Legal Name

Last	First	M

4 Your Current Address

--

Number Street Suite or Apt. Number

--

City

--

State

--

Zip Code

--

Country

Your email Address:

--

Your Contact Telephone Number:

--

5 Enter your PTIN number issued by the IRS:

--

6 Do you have an Employer Identification Number (EIN)? ☐ Yes ☐ No

If Yes, enter all EINs, business names, and addresses below (attach additional pages, if necessary):

EIN	Business Name	Business Address



Form 23 page 2

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Do you notice what they don't ask about?

Form 23 (Rev. 4-2013)

Page 2

7 Do you have a Centralized Authorization File (CAF) number? ☐ Yes ☐ No

If "Yes", enter all CAF numbers assigned to you (attach additional pages, if necessary):

--	--	--	--	--	--

8 Have you been sanctioned by a federal or state licensing authority? ☐ Yes ☐ No

9 Has any application you filed with a court, government department, commission, or agency for admission to practice ever been denied? ☐ Yes ☐ No

10 Have you been convicted of a tax crime or any felony? ☐ Yes ☐ No

11 Have you been permanently enjoined from preparing tax returns, or representing others before the IRS? ☐ Yes ☐ No

NOTE: If you answered "Yes" to question 8, 9, 10 or 11, please describe on a separate page, the matter, including the date of when the matter occurred, and provide any additional information about the matter that you would like us to consider.

12 Are you a CPA? ☐ Yes ☐ No If "Yes", enter the states where you are licensed to practice.

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13 Are you an Attorney? ☐ Yes ☐ No If "Yes", enter the states where you are licensed to practice.

--	--	--	--	--

14 Are you a Registered Tax Return Preparer (RTRP)? ☐ Yes ☐ No

Part 2. Sign here

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.

Signature

--

Date

--



How Long?

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How long will it take to process your application for enrollment?

It generally takes about 60 days to process applications. Your enrollment status is not effective until we approve your request. You are not authorized to practice before the IRS as an EA until enrollment has been granted.

Who do I call if I have questions?

Please allow 60 days for processing before calling to check on the status of your application. To check on the status of your application you may call 1-313-234-1280.

What if I don't have a Social Security Number?

If you are living and working in the United States (U.S.), you are required to have a Social Security Number (SSN). If you are working outside of the U.S. and you do not have an SSN or an ITIN check the box on line 1.



TaxMama's® EA Exam Review Uniqueness

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If you already know tax and only want a review – any course will do. They are ALL good – and much cheaper.

To learn tax, client management, tax strategy **and** how to pass the exams – AND how to make a living...

This is the only course for you .

When you need a mentor, cheerleader and advisor – TaxMama® is there for you.



TaxMama's® EA Exam Review Courses

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- **Live Class** – May through October
 - Tues and Thurs – Learn Tax – Solving the Tax Puzzle
 - Saturday – 4 hours – Usually EA Exam Review
 - There are some Saturdays when we **Learn Tax**
 - The TaxBook Library Online with 3 years' data
 - Instant Gratification – get answers during class
 - Video and audio Recordings of the live sessions (i.e. the course data is updated only after the live class)
- **Self Study** – Year-round
 - Video and audio Recordings of the live sessions (i.e. the course data is updated only after the live class)
 - Invited to 2 live sessions per month
 - Get answers by email
- **All students** get all other materials, books and **Gleim** and **Fast Forward Academy** software and support, study buddies, Dropbox access which contains special resources just for you.



TaxMama's® EA Exam Review Library (the Board)

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We record each class. If you miss a class – don't worry.

Before each class, you will find a PDF file of the Lecture – to print and take notes on.

Within 48 hours or less, you will have

1. The PDF of the lecture PowerPoint
2. A replay of the class – you can see the class as if you had been there – but you can skip around, directly to those topics important to you.
3. An audio recording of the class
4. MP3 audio version, so you can also download sessions and listen on your portable players while you work out or do laundry.

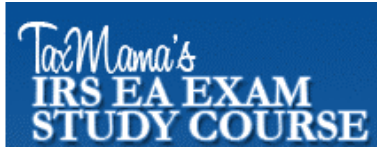
The classes start at 5 minutes after each hour, SHARP. We might take a 5-minute break at the end of each hour. Or not, usually - NOT. During the 4-hour Saturday sessions, we **do** take breaks.



CE Credits

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- The live Solving the Tax Puzzle classes will provide 2 hours of CE per session for EAs, CPAs and those wanting voluntary CPE (you must answer polling questions during class to get credit)
 - Free to students registering and paying for the course during the current year.
 - \$10 for prior year students and those auditing the classes. (Note: prior year students can audit for free)
- The Final Review classes – **NO CE credits permitted by the IRS.**
- The Self-Study classes? No CE credits



Study Tips

- Each person has different learning styles
 - TaxMama® provides tools to help you identify your own optimal learning style
 - TaxMama provides tools to help you capitalize on your learning style
- Studying with others helps keep you target
 - TaxMama® provides Study Buddies and study guides
 - TaxMama® provides online study hall tools you can use for free. Some even allow you to record your sessions.
 - TaxMama® provides tips on how to study together



Armand D'Alo said

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It was worth every penny. You really get comfortable that you can do this.

I had about 20 years of experience and I hate taking tests.

She also gives a LOT of practice aids.

TONS OF SUPPORT and lots of Hugs.



Anya said

- Tax Mama Enrolled Agent IRS Exams Review Course is even more than just a high-quality review course. First of all, it includes the most current content covered on the SEE exam, and the materials are integrated so that all lectures, presentations and home-tasks work together to help you prepare in the most effective way. Secondly, once you sign up for this course you get a FAMILY and you become an important FAMILY MEMBER, where people around you have the same goal as you do.
- I passed all three parts on my first try. I accomplished this with the knowledge and support I received from the Tax Mama Enrolled Agent IRS Exam Review. I am proud to be a member of the Tax Mama family.



Tim Said

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Just a note to say I really enjoyed your Review course. It was a huge help to me to relearn tax since passing the CPA exam back in 2000 and then winding up doing valuations.

Awesome, awesome lectures, materials, and resources, just a wealth of great material.

I passed all three parts of the EA on first attempt over a 6-wk period, and I found the combo of your lectures/slides, FastTax, and Mike Reed's Excel review sheets were very helpful in passing.



TaxMama® Guarantee

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If you don't pass, you stay in the class...
Until you do pass, ***no matter how long it takes.***

You only pay for updated software, if applicable.
(at this time I have negotiated free renewals for current students. Long ago students will have to pay for the software.)

Note: we do reserve the right to eject anyone, at any time for ***rudeness and disruptiveness***. No refunds, no sympathy.
We've only ever done that twice in our very long history.



TaxMama's® EA Exam Review Discount

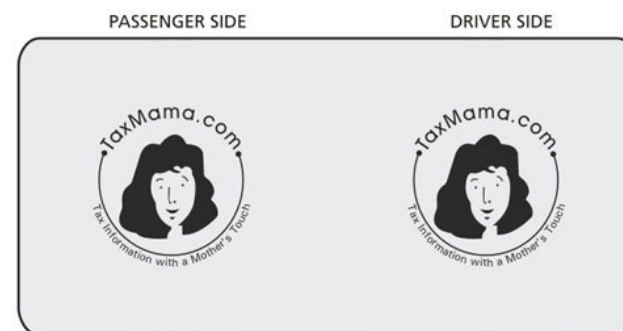
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Register By Midnight

April 15, 2014 EST!

- <http://irsexams.com/registration/>
- Get *Early_Bird Discount*
- Family Members get an additional 20% discount
- 2 or *more people* paying for registration *at the same time* – more discounts are built into the order system – up to an additional 30% off!
- First 5 people today ALSO - special 4 slot USB hub.
- Get TaxMama's® sunshade

Register TODAY –
Special discount - \$50
Discount code:
DISCAP50





Replay and Recordings

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You will find handouts and the replay of today's session in these places

- <http://irsexams.com/news-faqs/>
- <http://wp.me/pNwS0-3gd>
- <http://irsexams.com/board/index.php?/topic/643-everything-you-want-to-know-about-the-ea-exam-2014/>

Register TODAY –

Special discount - \$50

Discount code: **DISCAP50**

<http://irsexams.com/registration/>