



Guide to Study Material  
(includes Appendix A)  
2019-20 Testing Season

## Guide to Study Material

The exam consists of three parts:

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

Each exam part has been divided into 3 units for study purposes. See Appendix A for the topics covered in each unit.

The Tax Preparer Learning Systems, LLC Enrolled Agent Exam study materials consist of the following tools:

- Short Quizzes
  - 20 questions per attempt
- Long Quizzes
  - 50 questions per attempt
- EA Practice Exams
  - 100 questions per attempt
  - Practice exams are timed to simulate the real exam
- Study Guides

**Figure 1. Guide to Study Material**

Tool	By Unit or Part	Questions Per Attempt	Timed	Printable Results Available
Short Quiz	Unit	20	No	Yes
Long Quiz	Unit	50	No	Yes
EA Practice Exams	Part	100	Yes	Yes
<b>Study Guides –</b> Contain hundreds of pages of explanatory information. They are delivered electronically in printable PDF format. The Study Guides are available as a reference source. For most students, we do not recommend a full reading of the study guides.				

## Appendix A

### Topics Covered in Each Unit

Part 1		
Part 1 Unit 1	111	Preliminary Work
	121	General Income
	122	Retirement Income
Part 1 Unit 2	123	Property, real and personal
	124	Self-employment issues
	131	Itemized Deductions
Part 1 Unit 3	132	Credits
	141	Taxation Issues
	142	Advising Taxpayer Various
	151	Estate Tax
	152	Gift Tax
	153	FBAR
Part 2		
Part 2 Unit 1	211	Business Entities
	212	Partnerships
	213	Corporations General
Part 2 Unit 2	214	Forming a Corporation
	215	S Corporations
	221	Business Income General
Part 2 Unit 3	222	Business Expenses General
	223	Business Assets
	224	Financial Record Issues
	225	Advising Business Taxpayer Various
	231	Trust and Estate Income Tax
	232	Exempt Organizations
Part 2 Unit 3	233	Retirement Plans
	234	Farmers
Part 3		
Part 3 Unit 2	311	Practice Before the IRS
	312	Enrolled Agent Requirements
	313	Sanctionable Acts
Part 3 Unit 2	314	Rules and Penalties
	321	Power of Attorney
	322	Building a Case Issues
	323	Taxpayer Financial Situation Issues
	324	Business Entity Documents
	325	Legal Authority and Reference
Part 3 Unit 3	326	Representation Related Issues
	331	Collection Process Representation
	332	Penalties and Interest Abatement
	333	Audit Representation
	334	Appeals Representation
	341	Accuracy Issues
	342	Information Sharing Issues
	343	Record Maintenance
344	Electronic Filing	