

Tax Preparer Learning Systems, LLC
 Guide to Study Materials
 2018-19 Testing Period

The exam consists of three parts:

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

We have divided each part of the exam into 3 units (see Figure 1). 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
 - All questions (range) from the unit
 - The order of the questions is randomly selected for each 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 Emailed to Student
Short Quiz	Unit	20	No	Yes
Long Quiz	Unit	Varies	No	Yes
EA Practice Exams	Part	100	Yes	Yes
Study Guides –				
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

(number of available questions for each unit)

Part 1 - Individuals	
Unit 1 (118 questions)	Preliminary Work)
	General Income
	Retirement Income
Unit 2 (128 questions)	Property, real and personal
	Self-employment issues
	Itemized Deductions
Unit 3 (92 questions)	Credits
	Taxation Issues
	Advising Taxpayer Various
	Estate Tax
	Gift Tax
	FBAR
Part 2 - Businesses	
Unit 1 (156 questions)	Businesses Intro
	Business Entities
	Partnerships
	Corporations General
Unit 2 (174 questions)	Forming a Corporation
	S Corporations
	Business Income General
	Business Expenses General
Unit 3 (154 questions)	Business Assets
	Financial Record Issues
	Advising Business Taxpayer Various
	Trust and Estate Income Tax
	Exempt Organizations
	Retirement Plans
	Farmers
Part 3 - Representation, Practices and Procedures	
Unit 1 (67 questions)	Practice Before the IRS
	Enrolled Agent Requirements
	Sanctionable Acts
Unit 2 (66 questions)	Rules and Penalties
	Power of Attorney
	Building a Case Issues
	Taxpayer Financial Situation Issues
	Business Entity Documents
	Legal Authority and Reference
	Representation Related Issues
Unit 3 (75 questions)	Collection Process Representation
	Penalties and Interest Abatement
	Audit Representation
	Appeals Representation
	Accuracy Issues
	Information Sharing Issues
	Record Maintenance
Electronic Filing	