

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

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
 - 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 Available
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

(approximate number of available questions for each unit)

Part 1 Group 1		111	Preliminary Work
	121	General Income	
	122	Retirement Income	
Part 1 Group 2	123	Property, real and personal	
	124	Self-employment issues	
	131	Itemized Deductions	
Part 1 Group 3	132	Credits	
	141	Taxation Issues	
	142	Advising Taxpayer Various	
	151	Estate Tax	
	152	Gift Tax	
	153	FBAR	
Part 2 Group 1	202	Businesses Intro	
			211 Business Entities
	212	Partnerships	
	213	Corporations General	
Part 2 Group 2	214	Forming a Corporation	
	215	S Corporations	
	221	Business Income General	
	222	Business Expenses General	
Part 2 Group 3	223	Business Assets	
	224	Financial Record Issues	
	225	Advising Business Taxpayer Various	
	231	Trust and Estate Income Tax	
	232	Exempt Organizations	
	233	Retirement Plans	
	234	Farmers	
Part 3 Group 1	311	Practice Before the IRS	
	312	Enrolled Agent Requirements	
			313 Sanctionable Acts
Part 3 Group 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	

	326	Representation Related Issues
Part 3 Group 3	331	Collection Process Representation
	332	Penalties and Interst Abatement
	333	Audit Representation
	334	Appeals Representation
	341	Accuracy Issues
	342	Information Sharing Issues
	343	Record Maintenance
	344	Electronic Filing