

The Enrolled Agents Exam Bob Jennings CPA, CFP and just passed the EA Exam (1/2011)

Early in 2010, after the IRS announced that there would be a new type of tax professional known as a Registered Tax Preparer, I decided to give more serious consideration to taking the Enrolled Agents (EA) exam. My CPA license, although still valid and something I was proud of, was a distant memory and not relevant to 90% of the work I performed. My ability to move to another state and practice as a tax professional was restricted because of the ludicrous red tape involved, even though I had passed the same CPA exam that all states used, had over 30 years of experience, was actively and currently licensed for over 30 years and averaged over 250 hours of CPE annually. My frustration with the state board (Florida in this case), combined with the recognition that I did not need to be a CPA to work on income tax issues led to my interest in the EA exam. The Enrolled Agent designation offered the national level of certification and portability that the CPA license did not, as well as tax knowledge specific certification. This interest was further piqued by the new IRS licensing rules, the new entry level RTP designation, my friendship with a number of very, very sharp EA's around the country and my realization that the general public would soon be introduced to a new type of tax professional based on IRS marketing efforts. Discussions with my clients, friends and acquaintances also opened my eyes to the fact that the public perception of the new RTP was that these folks would be equivalent to my CPA licensing level!

Over the last several years as our seminar company doubled in size each year I had toyed with the idea of becoming an EA for personal satisfaction and, frankly, because it would give our seminar company another leg up on our competition. In the early fall of 2010 as the IRS was still flip-flopping over what and how to institute the new registration, testing and CPE rules, I decided to stop sitting on the sidelines and go ahead and sign up for the exam. In early October I went online to the IRS website and signed up, as discussed below, and began the process of studying for, taking and passing the enrolled agent exam.

Signing up for the Exam

On October 12, 2010 I went to the IRS website and first found that you need to go to the ProMetric website at <http://www.prometric.com/IRS/default.htm> to sign up for the exam.

Caution: You must already have a PTIN to sign up for the exam. **Caution:** The name you use to register for the exam must agree EXACTLY with your picture based identification (driver's license or passport). If you use a full middle name on your ID, use it when registering. Also use any designations on your ID such as Jr. or III.

There are three buttons on the ProMetric website-press the "Register" button to get started. The forms are easy to complete as long as you have a credit card, approved PTIN (since 9/2010) and know your own demographic information. Proceed through the "Scheduling" and "Test Center" buttons to set up your exam date.

Note that exams usually use 1 year old rules, for example I took the second-to-the-last exam available (1/2011) on 2009 rules. Make sure you check to see which year is being tested. 2010 rules will probably be tested through February 28, 2012.

Once you sign up you will receive a confirmation of exam, location and date as pictured below. Each section of the exam will cost you \$101 to register.





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IRS: Internal Revenue Service Testing for the Special Enrollment Examination



You may schedule your appointment for the testing period May 1, 2010 - February 28, 2011. There is no testing in March and April.

You must first REGISTER for each exam prior to making an appointment. For instance, if you fail an exam, you must register again before attempting to schedule a new appointment.

Highlights

National Association of Enrolled Agents

National Association of Tax Professionals

The above organizations have been instrumental in the development of the Special Enrollment Examination. We thank them for their continued contribution to the profession.

Download Adobe® Reader®

REGISTER

- Register for your test

START

GET STARTED

- Schedule your test

START

DO MORE

- Locate a test center
- Reschedule your test
- Confirm your test

CONTINUE

IRS Information and Downloads

The candidate bulletin should be read prior to applying for the Special Enrollment Examination. Answers to most questions you have can be found in this bulletin.

- [The Value of Becoming an Enrolled Agent](#)
- [Enrolled Agent Candidate Information Bulletin](#)
- Need Assistance Preparing to Take the Special Enrollment Examination? [Click Here](#) for a List of Test Prep Providers.
- [Instructions for obtaining a PTIN](#)
- [Application for Preparer Tax Identification Number](#)
- [SEE Tutorial](#)
- [Understanding Your Score Report](#)
- [Results Reported for the Special Enrollment Examination](#)
- [Special Enrollment Test Specifications - Part 1](#)
- [Special Enrollment Test Specifications - Part 2](#)
- [Special Enrollment Test Specifications - Part 3](#)
- [Frequently Asked Questions](#)

Time's Running Out!

Beat the Year-End Rush!

Scheduling your exam as early as possible helps ensure that the test date and location you want are available to you

GO





Bob Jennings <taxspeaker@gmail.com>

Confirmation of computer-based exam

3 messages

emailconfirmations@prometric.com <emailconfirmations@prometric.com> Tue, Oct 12, 2010 at 5:54 PM
To: taxspeaker@gmail.com

ROBERT JENNINGS
2505 ST ANDREWS RD
JEFFERSONVILLE INDIANA 47130 UNITED STATES North America
Date: 12 Oct 2010

Subject: Confirmation of computer-based SEE Part 1 Individuals #088888883448888
Your appointment for the computer-based SEE Part 1 Individuals is confirmed. Please find the confirmation details that follow:

Confirmation: [redacted]
Program: Internal Revenue Service Prometric Test Center: # 0623
Exam Code: SEE1 PROMETRIC TEST CENTER
SEE Part 1 Individuals 8590 POTTER PARK DRIVE
Exam Date: 20 Jan 2011 SARASOTA FLORIDA 34238
Exam Time: 11:00 UNITED STATES

DRIVING DIRECTIONS

From I-75: Take exit 205-Clark Road west. Turn Left on McIntosh Rd. Stay on McIntosh Rd. for roughly 3 miles. Turn right on Sarasota Square Blvd. Turn Left on Potter Park Drive. Go down 1 mile until you see Sylvan Learning Center on your right. Prometric is located inside the Sylvan Learning Center in a light blue and white building.

From North US-41: Go south on US-41 until you reach Central Sarasota Parkway (this is about 5 miles past Stickney Point Rd). Make a left on Sarasota Parkway. Make your first left onto Potter Park Drive. Prometric will be on your left in a blue and white building inside the Sylvan Learning Center.

From South US-41: Go North on US-41 and make a Right on Central Sarasota Parkway. Make a left onto Potter Park Drive. Prometric will be on your left in a blue and white building inside the Sylvan Learning Center.

BIOMETRIC CONSENT

http://www.prometric.com/biometricconsent

Sincerely,

North America
Prometric
www.prometric.com

emailconfirmations@prometric.com <emailconfirmations@prometric.com> Tue, Oct 12, 2010 at 8:41 PM
To: taxspeaker@gmail.com

ROBERT JENNINGS
To: 2505 ST ANDREWS RD North America
JEFFERSONVILLE INDIANA 47130



Taking the EA Exam

Gmail - Confirmation of computer-based exam

https://mail.google.com/mail/?ui=2&ik=35cf33237c&view=pt&search=i...

UNITED STATES

Date: 12 Oct 2010

Subject: Confirmation of computer-based **SEE Part 2 Businesses**, # [REDACTED]

Your appointment for the computer-based SEE Part 2 Businesses is confirmed. Please find the confirmation details that follow.

Confirmation: [REDACTED]

Program: Internal Revenue Service

Exam Code: SEE2

SEE Part 2 Businesses

Exam Date: 20 Jan 2011

Exam Time: 15:00

Prometric Test Center: # 0623

**PROMETRIC TEST CENTER
8590 POTTER PARK DRIVE
SARASOTA FLORIDA 34238
UNITED STATES**

DRIVING DIRECTIONS

From I-75: Take exit 205-Clark Road west. Turn Left on McIntosh Rd. Stay on McIntosh Rd. for roughly 3 miles. Turn right on Sarasota Square Blvd. Turn Left on Potter Park Drive. Go down 1 mile until you see Sylvan Learning Center on your right. Prometric is located inside the Sylvan Learning Center in a light blue and white building.

From North US-41: Go south on US-41 until you reach Central Sarasota Parkway (this is about 5 miles past Stickney Point Rd). Make a left on Sarasota Parkway. Make your first left onto Potter Park Drive. Prometric will be on your left in a blue and white building inside the Sylvan Learning Center.

From South US-41: Go North on US-41 and make a Right on Central Sarasota Parkway. Make a left onto Potter Park Drive. Prometric will be on your left in a blue and white building inside the Sylvan Learning Center.

BIOMETRIC CONSENT

<http://www.prometric.com/biometricconsent>

Sincerely,

North America

Prometric

www.prometric.com

emailconfirmations@prometric.com <emailconfirmations@prometric.com>

Tue, Oct 12, 2010 at 8:43 PM

To: taxspeaker@gmail.com

ROBERT JENNINGS
2505 ST ANDREWS RD
To: JEFFERSONVILLE INDIANA 47130
UNITED STATES

North America

Date: 12 Oct 2010

Subject: Confirmation of computer-based **SEE Part 3 Representation, Practice & Procedures**, # [REDACTED]

Your appointment for the computer-based SEE Part 3 Representation, Practice & Procedures is confirmed. Please find the confirmation details that follow.

Confirmation: [REDACTED]

Program: Internal Revenue Service

Exam Code: SEE3

SEE Part 3 Representation, Practice & Procedures

Prometric Test Center: # 0623

**PROMETRIC TEST CENTER
8590 POTTER PARK DRIVE
SARASOTA FLORIDA 34238
UNITED STATES**



Preparing a Study Program

Years ago while preparing for the CPA exam I found that the structured learning programs available worked well for me. In those days I used the Becker CPA review program because it gave me learning guides, study programs and plenty of practice guides. As a college professor for many years I also became acquainted with the Gleim structured review manuals for the CPA exam, and found that they had a review course for the EA exam as well (www.Gleim.com) . I did not look at any other review programs and cannot comment on their effectiveness or lack thereof! I purchased the Gleim books for each part of the exam as well as their computerized downloadable test bank of review questions for each part, costing in total around \$600.

There are 3 parts to the EA exam, known as the Special Enrollment Exam or SEE 1,2 and 3.

SEE 1 is on individual tax issues

SEE 2 is on business, nonprofit and estate & gift issues

SEE 3 is on Ethics, practice and whatever else they felt like testing!

You can sign up for 1, 2 or all 3 parts. Your call-I wanted to do all 3 to get them out of the way. They are not easy, but I found that studying all 3 helped me pass all 3, simply because there is some overlap of questions between sections, particularly in Part 3. Each section consists of 100 multiple choice questions and you must obtain roughly 70% to pass a section. If you pass one section you have 2 years to complete the other sections. You are allotted 3 and 1/2 hours for each section for test taking, plus 1/2 hour for administrative pre and post test stuff.

Now let's address what to study and what rumors to believe. I have read the internet posts from people saying if you have lots of experience you can walk in cold and pass the exam. I do not agree with that statement, and actually think it is a major disservice and misleading to most people. There is a trick to test-taking and even if you have the subject knowledge, if you are like me you have forgotten the art of test taking. I found in my early exams in particular that I was losing 10-20% just from test-taking errors, not from lack of knowledge. Secondly the questions are often so poorly written that you must be in an EA exam frame of mind from studying old questions. The test writers never learned the art of test writing and regularly utilize double and even triple negatives within one question that make it so confusing that Confucius would be dizzy.

Finally, we get to the matter of subject material. I found that the studying, practice questions and computer based exams filled in lots of holes in my knowledge. There are some things I refused to memorize (Earned income credit amounts, certain phaseouts, etc) and I was willing to give up those points. I also found that 30-40% of the questions address things I have never seen in 30 years of practice at the local and national level with over 100,000 1040's prepared! The review course will get you through this.



Studying for the Exam

First, set up a study schedule of goals, after looking at the study material, determining your available time, and seeing how many units there were in each Gleim book. I set up a calendar program requiring me to read 5 chapters a week. At the conclusion of each chapter there were 50-100 multiple choice, exam-adapted questions. Every practice question in the study guides should be completed at the conclusion of each chapter, and then read the official answer and explanation. Be careful-do not think of the exceptions to the rule, which is what I tend to do, instead look at what the question is asking. Try to remember why your wrong answers were wrong.

Follow your study program to the letter. reading every chapter, doing every written review question and then moving on to the next chapter. Sadly, many of my study sessions were late at night and on planes after teaching an all day seminar and I will be the first to admit I fell asleep and lacked concentration on many, many things. I did the work, but my quality of study was a C-.

I started my study program October 16th and completed it December 28th. After completing all of my study for SEE 1 I also went back a couple of times to keep fresh and did 100 random review computer based questions. When all of my studying was done I then entered my 3 week phase of intense review. As you can see below, I completed hundreds of computerized practice questions before the exam. Frankly, this is what got me through the SEE because of the poor quality of my study. I don't want to sugar coat or mislead anyone, so I have attached, with Gleim permission, a printout of all the results of all of my study sessions below. Poor study habits were saved by diligent practice sessions.

My last review sessions were unusual in that I took them in what I considered test conditions: a quiet area; not at night and fatigued; and patiently reading and answering questions rather than just jumping at what looked correct.

In reviewing the statistics you can also note the amount of time necessary to answer most questions. Everyone is different here, so please do not infer that you can do the exam slower, faster or anything else. It is just how long it took me. I am one of those people who was always the first one done with a test in school, and I have the patience level of a Wolverine-none. I do not check answers, I do not re-read answers and I jump at whatever looks right. Better test taking techniques would have served me much better and I recommend doing what I say, not what I did! Slow down-you have plenty of time.



Gleim EA Test Prep - Performance History

Part 1. Individuals
Type: Study Sessions

Library	Completion Date	Total Questions	Avg. Time per Question	Total Time per Session	Questions Answered	Questions Correct	Percent Correct
EA1	10/15/2010	20	0:00:46	0:15:16	20	12	60
EA1	10/17/2010	20	0:00:36	0:12:48	20	14	70
EA1	10/26/2010	20	0:00:29	0:09:33	20	16	80
EA1	11/2/2010	40	0:00:32	0:21:16	40	38	95
EA1	11/2/2010	20	0:00:40	0:13:27	20	13	65
EA1	11/9/2010	50	0:00:35	0:28:46	50	36	72
EA1	11/21/2010	100	0:00:29	0:12:42	26	23	88
EA1	11/21/2010	3	0:00:14	0:00:42	3	2	66
EA1	11/25/2010	100	0:00:33	0:33:24	60	48	80
EA1	11/26/2010	20	0:00:30	0:10:00	20	16	80
EA1	11/28/2010	40	0:01:05	0:43:02	40	26	65
EA1	11/28/2010	20	0:00:41	0:13:33	20	17	85
EA1	12/24/2010	100	0:00:27	0:45:45	100	83	83
EA1	12/26/2010	100	0:00:28	0:46:10	100	78	78
EA1	12/26/2010	100	0:00:25	0:41:21	100	72	72
EA1	12/28/2010	100	0:00:34	0:56:29	100	77	77
EA1	12/28/2010	100	0:00:26	0:43:43	100	79	79
EA1	12/31/2010	100	0:00:28	0:46:59	100	82	82
EA1	1/6/2011	20	0:00:32	0:10:33	20	16	80
EA1	1/7/2011	100	0:00:33	0:54:53	100	77	77
EA1	1/9/2011	40	0:00:31	0:20:23	40	33	82
EA1	1/11/2011	20	0:00:30	0:09:53	20	18	90
EA1	1/12/2011	100	0:00:30	0:50:47	100	76	76
EA1	1/13/2011	20	0:00:25	0:08:22	20	18	90
EA1	1/13/2011	40	0:00:28	0:18:43	40	33	82
EA1	1/16/2011	100	0:00:25	0:41:24	100	83	83
EA1	1/16/2011	21	0:00:23	0:08:10	21	13	61
EA1	1/19/2011	100	0:00:30	0:50:33	100	87	87
EA1	1/19/2011	100	0:00:25	0:42:09	100	87	87
Total		1714	0:00:31	13:30:46	1600	1273	78



Gleim EA Test Prep - Performance History

Part 2. Businesses
Type: Study Sessions














Library	Completion Date	Total Questions	Avg. Time per Question	Total Time per Session	Questions Answered	Questions Correct	Percent Correct
EA2	10/15/2010	10	0:00:21	0:03:31	10	8	80
EA2	11/27/2010	20	0:00:30	0:09:55	20	18	90
EA2	11/28/2010	20	0:00:55	0:18:24	20	18	90
EA2	12/5/2010	50	0:00:26	0:21:54	50	40	80
EA2	12/5/2010	20	0:00:26	0:08:47	20	13	65
EA2	12/7/2010	50	0:00:35	0:29:12	50	38	76
EA2	12/7/2010	20	0:00:23	0:07:49	20	15	75
EA2	12/28/2010	100	0:00:31	0:51:00	100	84	84
EA2	12/28/2010	100	0:00:33	0:54:16	100	72	72
EA2	12/31/2010	100	0:00:29	0:48:48	100	73	73
EA2	12/31/2010	100	0:00:28	0:46:56	100	73	73
EA2	12/31/2010	20	0:00:28	0:09:17	20	13	65
EA2	12/31/2010	20	0:00:25	0:08:30	20	14	70
EA2	1/1/2011	100	0:00:40	1:06:01	100	80	80
EA2	1/1/2011	100	0:00:31	0:52:16	100	81	81
EA2	1/6/2011	20	0:00:25	0:08:21	20	15	75
EA2	1/8/2011	100	0:00:27	0:45:09	100	76	76
EA2	1/9/2011	40	0:00:40	0:26:57	40	28	70
EA2	1/9/2011	10	0:00:48	0:08:04	10	8	80
EA2	1/11/2011	40	0:00:37	0:24:50	40	26	65
EA2	1/11/2011	100	0:00:29	0:49:10	100	77	77
EA2	1/13/2011	100	0:00:37	1:01:10	100	77	77
EA2	1/16/2011	100	0:00:29	0:48:01	100	74	74
EA2	1/19/2011	100	0:00:44	1:13:43	100	79	79
EA2	1/19/2011	60	0:00:27	0:27:24	60	50	83
EA2	1/19/2011	100	0:00:29	0:48:41	100	81	81
Total		1600	0:00:32	14:18:07	1600	1231	76



Gleim EA Test Prep - Performance History

Part 3. Representation, Practice, and Procedures

Type: Study Sessions

Library	Completion Date	Total Questions	Avg. Time per Question	Total Time per Session	Questions Answered	Questions Correct	Percent Correct
EA3	1/4/2011	100	0:00:24	0:40:00	100	71	 71
EA3	1/5/2011	100	0:00:19	0:30:50	100	91	 91
EA3	1/5/2011	40	0:00:18	0:12:17	40	35	 87
EA3	1/6/2011	20	0:00:20	0:06:32	20	18	 90
EA3	1/9/2011	40	0:00:21	0:13:44	40	37	 92
EA3	1/13/2011	40	0:00:20	0:13:19	40	32	 80
EA3	1/16/2011	40	0:00:22	0:14:32	40	29	 72
EA3	1/16/2011	20	0:00:18	0:05:51	20	17	 85
EA3	1/16/2011	50	0:00:22	0:18:25	50	40	 80
EA3	1/18/2011	20	0:00:18	0:06:05	20	17	 85
EA3	1/19/2011	30	0:00:19	0:09:38	30	22	 73
EA3	1/21/2011	100	0:00:23	0:38:48	100	86	 86
Total		600	0:00:20	3:30:01	600	495	 82



The Actual Exam

SEE 1 was scheduled for 11:00AM-3:00 PM, followed by SEE 2 from 3:00PM-7:00PM. I arrived at the test site at 9:35 am, and began SEE 1 at around 9:50AM. The exam room is very quiet. You are not allowed to take anything into the room, including jewelry, purse, wallet or watch. A locked locker is available for your personal effects, and you must turn all of your pockets inside out for security. The test center provides you with scratch paper, 2 pencils and a hand calculator. I have a little technique of reading the last line of the question first to see what is being asked, rather than reading the information first. It avoids jumping to conclusions about the questions. Read each question very carefully because what you think is being asked may not be what is being asked. For example lots of information may be provided about "Ted", but the questions asks about the tax effects on "Tom".

The first couple of questions threw me because I had seen none of them before. After settling in to an exam routine however, by around # 50 or so I knew things were going well, and at completion I was confident I had passed. I would guess that 90% of the material had been covered in my Gleim studies, and a few of the questions even looked the same. It took about 55 minutes to do all 100 questions. I debated going back and checking them, but felt confident enough that I said heck with it and pushed the "End" button just to be done. There is then about 5 minutes of the hard drive spinning and whirring, then you are asked about 5-10 evaluation questions. When you press "End" the second time the results come up on your screen, the key word being "Congratulations". You do not get a score, just "pass or did not pass". If you fail you will get a report illustrating your weak areas. Talk about instant gratification. Although no grades were provided, my gut feeling is that my score was in the mid to high 80% range. I know I missed several questions on things like dependency exemptions (always did have trouble with that!), the EIC calculation and a few wild things never seen before, but all in all, I knew I had passed.

After seeing the results, I walked out into the administration area and signed out. I then immediately signed in to take SEE 2. Some of you may want to take a mental break here, and it might have been a good thing. Because I get in a focused zone, I went right into Test 2.

SEE 2 started at 11:05 AM. The first few questions were simple to me, and before long I was at question 75. Frankly, I found SEE 2 the easiest of all, and if there were any mistakes they would have been dumb ones, not lack of knowledge. Gleim hit the mark on the head here. After hitting the "End" button, I saw the key word of "Congratulations" and left the facility by 11:40. Please do not let me mislead you here though. My practice specialty areas are corporate and partnership tax issues and frankly this one could have been passed without study. However, that is because of experience. Part 1 could not have been passed without study, and unless you have 30 years of corporate and partnership experience, Part 2 may very well be the hardest part. But read on.

After obtaining my "Pass" certificates I asked the center administrator if I could go ahead and take SEE 3, currently scheduled for 2 days later. She tried to the best of her ability, but once the exam is scheduled it cannot be changed that day. This was actually a good thing in retrospect.



Taking the EA Exam

SEE 3 was scheduled for 9:00 AM two days later. After arriving at the testing center early, I began SEE 3 around 8:30 AM. Immediately I knew I was in trouble. Not only had I not seen most of these questions before, I had not seen the topics nor studied what was asked, and my knowledge of Circular 230 was not helping here. By Question fifty I was doubting whether I would pass Part 3. I would guess I was hitting around 60% or so, and did not have a clue on many of the questions. In Parts one and two I could often eliminate two of the four answers and then just decide which of the remaining two seemed better. This did not work on SEE 3 as many of the questions were unusual and never studied. Finally around question eighty or so things seemed to start looking familiar. Thank goodness! I think I got the last ten questions correct, and that has to be what got me through SEE 3. When I pushed the "End" button I would not have given you odds on whether I passed or not, and the relief when the key word "Congratulations" popped up was gratifying. If I were to guess a score on Part 3, I would guess 72-74%, just enough to pass.

What would I recommend for SEE 3 now? Study the given materials, study Circular 230, and pray to the Gods of the Statute of Limitations who are apparently also the Gods of SEE 3 since both seem to work in our office!

Test result letters are reprinted below. After you pass all 3 parts, submit Form 23 along with a check for \$125, and sit back and wait for your enrollment card! Good luck.

Bob Jennings CPA, CFP and as soon as it comes back in the mail, EA!



**Special Enrollment Examination
Score Report**

Candidate Name: ROBERT JENNINGS
Candidate Number: [REDACTED]
Part: Special Enrollment Examination Part 1 - Individuals
Test Date: January 20, 2011
Test Center: 0623

Congratulations! This report documents that you were successful in achieving the passing score on the Special Enrollment Examination Part 1 - Individuals. You have passed this part of the examination.

As noted in the candidate bulletin, which can be found on our website, passing candidates will not be provided with their scaled score. The passing score range is from 105 to 130.

Upon passing all parts of the examination you will be eligible to apply for enrollment to practice before the Internal Revenue Service. You will have to complete Form 23, Application for Enrollment Before the Internal Revenue Service and file it with the Internal Revenue Service. The form can be found at www.irs.gov and click on "Tax Professionals" and then click on "Enrolled Agents". Please save this score report. When mailing in Form 23, you should attach a check for \$125 (payable to the Internal Revenue Service) and a copy of this score report, along with passing score reports for all other parts of the examination. You have one year to apply for enrollment once you have passed all parts of the examination. Upon receipt, the Internal Revenue Service will send you a confirmation that Form 23 has been received.

If you have any questions about the examination, please visit www.prometric.com/IRS. If you have any questions about enrollment, please refer to www.irs.gov. Click on 'Tax Professions' and then select 'Enrolled Agents'.



**Special Enrollment Examination
Score Report**

Candidate Name: ROBERT JENNINGS
Candidate Number: [REDACTED]
Part: Special Enrollment Examination Part 2 - Businesses
Test Date: January 20, 2011
Test Center: 0623

Congratulations! This report documents that you were successful in achieving the passing score on the Special Enrollment Examination Part 2 - Businesses. You have passed this part of the examination.

As noted in the candidate bulletin, which can be found on our website, passing candidates will not be provided with their scaled score. The passing score range is from 105 to 130.

Upon passing all parts of the examination you will be eligible to apply for enrollment to practice before the Internal Revenue Service. You will have to complete Form 23, Application for Enrollment Before the Internal Revenue Service and file it with the Internal Revenue Service. The form can be found at www.irs.gov and click on "Tax Professionals" and then click on "Enrolled Agents". Please save this score report. When mailing in Form 23, you should attach a check for \$125 (payable to the Internal Revenue Service) and a copy of this score report, along with passing score reports for all other parts of the examination. You have one year to apply for enrollment once you have passed all parts of the examination. Upon receipt, the Internal Revenue Service will send you a confirmation that Form 23 has been received.

If you have any questions about the examination, please visit www.prometric.com/IRS. If you have any questions about enrollment, please refer to www.irs.gov. Click on 'Tax Professions' and then select 'Enrolled Agents'.



**Special Enrollment Examination
Score Report**

Candidate Name: ROBERT JENNINGS

Candidate Number: [REDACTED]

Part: Special Enrollment Examination Part 3 - Representation, Practice and Procedures

Test Date: January 22, 2011

Test Center: 0623

Congratulations! This report documents that you were successful in achieving the passing score on the Special Enrollment Examination Part 3 - Representation, Practice and Procedures. You have passed this part of the examination.

As noted in the candidate bulletin, which can be found on our website, passing candidates will not be provided with their scaled score. The passing score range is from 105 to 130.

Upon passing all parts of the examination you will be eligible to apply for enrollment to practice before the Internal Revenue Service. You will have to complete Form 23, Application for Enrollment Before the Internal Revenue Service and file it with the Internal Revenue Service. The form can be found at www.irs.gov and click on "Tax Professionals" and then click on "Enrolled Agents". Please save this score report. When mailing in Form 23, you should attach a check for \$125 (payable to the Internal Revenue Service) and a copy of this score report, along with passing score reports for all other parts of the examination. You have one year to apply for enrollment once you have passed all parts of the examination. Upon receipt, the Internal Revenue Service will send you a confirmation that Form 23 has been received.

If you have any questions about the examination, please visit www.prometric.com/IRS. If you have any questions about enrollment, please refer to www.irs.gov. Click on 'Tax Professions' and then select 'Enrolled Agents'.

