

Topics Covered at Least Seven Times in the Last Ten Publicly Available EA Exams: Part 1 of the Exam

Requirements to File a Return

Exemption Deductions – Gross Income Test

Filing Status – Head of Household

Statutory Fringe Benefit Exclusions

Dividend Income – Dividend Reinvestment Plans

Prepaid Rental Income and Deposits

Reporting Rental Income – Vacation Rental Homes

Social Security Income – Basic Computation

Passive Activities – The \$25,000 Real Estate Exception

Investment Incomes – Mutual Funds and REITS

Miscellaneous Income – Members of the Clergy

Prizes, Awards, and Scholarships

Forgiveness of Indebtedness Income

Requirements for Alimony for Tax Deduction/Inclusion

Medical Expenses of Dependents and Family Members

Qualifying Medical Costs

Medical Expenses – Capital Expenditures

Interest Expense – Home Acquisition and Home Equity Interest

Charitable Deductions – Qualifying Organizations and Contributions

Charitable Contributions – Limits on Contributions of Property

Charitable Contributions – Substantiation

Casualty and Theft Losses – Determining the Deduction

Employee Business Expenses – Meals and Entertainment

Employee Business Expenses – Transportation and Auto Expenses

Travel Expenses of Employees or Self-Employed Individuals

Reimbursed Employee Expenses and Required Documentation

Education Expenses of Employees

Miscellaneous Itemized Deductions Subject to the 2% AGI Floor

Capital Assets – Holding Period

Statutory Gain or Loss – Transactions Between Related Parties

Statutory Gain or Loss – Nonbusiness Bad Debts

Statutory Gain or Loss – Miscellaneous (1244 Stock, Worthless Stock)

Like-kind Exchanges – Adjusted Basis of New Property

Determining Adjusted Basis – Purchased Property



Topics Covered at Least Seven Times in the Last Ten Publicly Available EA Exams: Part 1 (continued)

Determining Adjusted Basis – Stock and Stock Dividends

Determining Adjusted Basis – Gift Property

Determining Adjusted Basis – Inherited Property

Capital Gain or Loss Netting – 15%-Rate "Pure" Capital Assets

Determining Net Capital Losses and Carryovers

Exclusion of Gain on Sale of a Residence – Qualifications

Exclusion of Gain on Sale of a Residence – Computations

Installment Sales – Basic Computations

Dispositions of Installment Notes

Child and Dependent Care – Qualified Expenses

Earned Income Credit – General Qualifications

Earned Income Credit – Basic Computations

Child Tax Credit

Individual Alternative Minimum Tax – Adjustments and Preferences

Alternative Minimum Tax Computation and Related AMT Credit

Estimated Tax Requirements and Underpayment Penalties

Refund Claims and Extensions

Employment Tax Issues for Individuals (Household, Clergy, etc.)

Individual Retirement Accounts – Qualifications

Individual Retirement Accounts – Earned Compensation Defined

IRAs and Other Pension Plans – Prohibited Transactions

Individual Retirement Accounts – Contributions and Deductions

Roth IRAs

Excess Contributions to IRAs

IRA Distributions

Requirements to File a Gift Tax Return

Computing Taxable Gifts for Gift Tax Purposes

Gift Tax – Gift Splitting Election

Due Dates for Federal Estate Tax Return

Gross Estate – Inclusion Rules

Determining the Gross Estate

Estate Tax – Applying the Alternative Valuation Rules

Estate Tax – Deductions From the Gross Estate

Credits Against the Estate



Topics Covered at Least Seven Times in the Last Ten Publicly Available EA Exams: Part 2 of the Exam

Accounting Periods and Changes of Accounting Periods

Definition and Adoption of an Accounting Method

Farmers – Special Inventory Methods

Farmers – Weather-Related Sales and Tax Elections

Inventory Requirements and Permissible Methods

Inventories – Inventoriable Costs

Deductions – Losses Between Related Parties

Bad Debts Expense – Business vs. Nonbusiness Determinations

Recoveries of Bad Debts

MACRS – §179 Deductions

MACRS – Listed Property Rules and Luxury Auto Limitations

Rent and Leasehold Expenses – Deducting Prepaid Rent

Rent and Leasehold Expenses – Leasehold Improvements

Salary and Wage Expenses – General Requirements

Salary and Wage Expenses – Deductibility of Vacation Pay

Tax Treatment of Fringe Benefits

§197 Intangibles Defined

Determining Meals and Entertainment Deductions

Convention Travel Expenses

Expenses for Gifts

Business Interest Expense Deductions

Business Taxes Expense Deductions

Business Insurance Expense Deductions

Net Operating Losses – Basic Rules

Net Operating Loss Carryforwards and Carrybacks

Hobby Loss Rules

Casualty and Theft Losses – Noninventory Items

Casualty and Theft Losses – Inventory Items

Excise Taxes – Heavy Vehicle Motor Use Tax

Self-employed Earnings Defined

Determining Self-Employed Earnings

Estimated Taxes – Farm and Fishing Income

Determination of Basis – Lump-sum Purchases

Determining the Adjusted Basis of Real Estate

Special Gain (Loss) Rules – §1244 Stock



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Like-kind Exchanges – Determining Gain or Loss

Like-kind Exchanges – Determining Basis of Replacement Properties

Partnerships – Definition and Legal Formalities

Partnerships – Determining Basis of a Partnership Interest

Partnerships – Accounting Methods Issues

Determining Ordinary Partnership Income and Special Allocations

Partner Reporting of Partnership Income Share

Determining Partnership Guaranteed Payment Deduction

Determining the Adjusted Basis of a Partner's Interest

Allocation of Partnership Losses – Basic Rules

Allocation of Partnership Losses With Liabilities

Partnership Profit and Loss Allocations for Family Partnerships

Partner/Partnership Related Party Attribution Rules

Resale of Partnership Property With a Disallowed Loss

Liquidating Partnership Distributions – Basis of Properties Received

Sale of a Partnership Interest Without §751 Assets

Sale of a Partnership Interest With §751 Assets

Entities – Check the Box Regulations

§351 Transfers – Basic Requirements

§351 Transfers – Transfers of Services

§351 Transfers – Gain (Loss) Without Boot Received

§351 Transfers – Gain (Loss) With Boot Received

§351 Transfers – Gain (Loss) With Liabilities Involved

§351 Transfers – Basis of Property Received by Corporation

§351 Transfers – Basis of Stock to Shareholders

§351 Transfers – Basis of Property to Shareholders

Disallowed Losses on Sales of Property Between Corporations and Shareholders

Corporate Capital Gains and Losses – Carryover of Capital Losses

Corporate Dividends Received Deduction – General Rule

Corporate Dividends Received Deduction – Income Limitations and Exceptions

Corporate Charitable Deduction – Limits on Deduction

Corporate Deduction – Compensation and Fringe Benefits

Controlled Corporate Groups – Special Limitations

Corporations – Schedule M-1 and M-3 Reconciliations of Book and Taxable Income

Corporate Filing Requirements and Due Dates

C Corporation Estimated Tax Payments



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Corporate Form 1099 Filing Requirements

Corporate Filing Requirements at Liquidation

Corporate Earnings and Profits (E&P) – Adjustments Required to Determine E&P

Property Distributions – Effect on E&P

Corporate Distributions – Classification of Cash Distributions

C Corporation Redemptions – Dividend or Exchange Treatment

C Corporation Redemptions – Stock Attribution Rules

Corporate Distributions of Property – Gain or Loss to Shareholder

Corporate Distributions of Property – Gain or Loss to Distributing Corporation

Stock Dividends and Stock Rights

Liquidating Cash Distributions to Corporate Shareholders

S Corporations – Basic Requirements

S Corporation Election – Effective Date

Termination of an S Corporation Election

Tax on Excessive Passive Income of an S Corporation

S Corporations – Determining Ordinary Income and Specially Allocated Items

Allocation of S Corporation Losses – No Shareholder Loans

Allocation of S Corporation Losses – Shareholder Loans Also Present

Classifying S Corporation Distributions of Cash

Determining an S Corporation Shareholder's Stock Basis

Decedent's Final Income Tax Return – Gross Income Issues

Decedent's Final Income Tax Return – Deductions and Credits

Estates and Trusts – Form 1041 Filing Requirements

Estates and Trusts – Income in Respect of a Decedent

Simple and Complex Trusts Defined

Estates and Trusts – Taxable Income Calculation

Estates and Trusts – Determining Distributable Net Income (DNI)

Estates and Trusts – Beneficiary Income (Loss) Allocation Rules in General

Estates and Trusts – Computing the Allocated Income (Loss) to Beneficiaries

Grantor Trust Issues

Keogh Retirement Plans – Basic Requirements

Keogh Retirement Plans – Contribution and Deduction Limits

SEP-IRAs – Basic Rules

SIMPLE Pension Plans – Basic Rules

Business Pension Plans – Prohibited Transactions

Identifying Tax-Exempt Organizations



Topics Covered at Least Seven Times in the Last Ten Publicly Available EA Exams: Part 3 of the Exam

Acts Constituting Practice Before the IRS

Automatic Categories of Representation Before the IRS

Nonenrolled Individuals Who May Practice Before the IRS

Individuals Who May NOT Practice Before the IRS

Enrollment – Basic Privilege and Responsibilities

Enrollment Cycles and Renewals

Enrollment CPE Requirements

Due Diligence and Confidentiality Issues

Power of Attorney – Scope of Authority

Power of Attorney – Form 2848 Requirements

Power of Attorney – Changes in a Power of Attorney

Enrollment – Tax Information Authorizations (TIAs)

Enrollment – Central Authorization Files (CAFs)

Enrollment – Confidentiality

Enrollment – Disreputable Conduct

Enrollment – Complaints Against Enrolled Agents

Enrollment – Hearing on Suspension or Disbarment

Electronic Filing – Special Returns

Electronic Filing – Rejected Returns

Electronic Filing – Fee Structure

Recordkeeping Requirements – Business Records

Recordkeeping Requirements – Individuals

IRS Audits – Transfers to Another District

IRS Audits – Repetitive Audits

Statutory Notice of Deficiency

IRS Appeals – Written Protest Requirements

IRS Appeals – Court Options

U.S. Tax Court – Small Case Procedures

U.S. Tax Court – Basic Procedure

Income Tax Preparers – Definition of a Preparer

Penalties – §6694(a) Understatement of Tax Due to Unrealistic Position on Return

Penalties – §6694(b) Willful Understatement

Tax Preparers – Who Must Sign a Return

Tax Preparers – Penalty for Endorsing or Negotiating Refund Checks

IRS Administration – The Collection Process

IRS Administration – Tax Lien Filing Requirements

IRS Administration – Requirements for a Levy

