

How to Use These Materials

Congratulations! You have taken an important step towards passing the Special Enrollment Examination, commonly known as the Enrolled Agent Exam. The task can be daunting, but these materials will help provide the focus you need to pass.

The enclosed materials offer a variety of features to assist you in studying. Each part of the review course includes the “Top 150 Questions” for that part following the Study Notes. These are essential questions on basic topics that you will absolutely need to master in order to understand the tax laws. You should start your studying for a particular part of the exam by first working through these questions, and work through them again after you have completed an initial review of the materials for that part. The answer sheet provided at the end of each set of questions allows for four different tries by simply covering up the answers and prior work on the right side of the page. (Warning: This can be discouraging, as these questions were chosen for maximum exposure to a topic, and some are difficult. So, do not be discouraged with your initial performance; after all, if you can answer 60% or so correctly the first time, maybe you do not need this course!)

After completing these questions, you should begin your studying. Each volume of the study materials is divided into 50 major topics and around 150 or so subtopics. References to the IRS recommended materials are given for each of the major topics, in the event you feel like you need more information on a particular topic.

For your convenience, a boxed past question grid is included for each subtopic, summarizing the number of questions on that particular subtopic on the last ten exams that are publicly available (1996 through 2006). Although it is highly unlikely that many of these questions will reappear on the exam, it does illustrate the importance that the IRS placed on the topic when the exam was produced by the Service. It is not hard to imagine that the more popular topics on the old exam, which were representative of the basic knowledge needed for a tax professional, will still be popular topics under the new format.

You will also note that each boxed summary for a subtopic has a designated color in the header according to relative importance of the subtopic. There are four possible colors, interpreted as follows:

RED – *Absolutely Essential* – This is a relatively easy to understand and basic-knowledge topic that is likely to be tested repeatedly. Do *not* leave home for the exam without knowing these items cold!

BLUE - *Essential* – This is a more difficult concept to master, but nonetheless one that is likely to be tested repeatedly. These are important points and should be mastered before the exam.

GREEN – *Important* – This is a relatively easy to understand topic that is tested moderately on the exam. You can’t afford to give away easy points, so these should be reviewed more than once.

YELLOW – *Less Important* – This is a difficult concept to understand that is tested moderately on the exam. These can be reviewed in a cursory manner by reviewing questions on the topic.

You may want to purchase color transparent “dots” or color pens so that you can better highlight each subtopic with the appropriate color as you cover it. A great product is Avery 3/4” Round Labels

(#05473); these see-through color dots could be placed over the letter of the subtopic and are great visual aids. These labels are available at most office supply stores or on the Web. We believe that this color system will consciously and subconsciously help you prioritize your studying, especially right before the exam.

You will find that these materials make frequent use of examples to illustrate key concepts. These are shaded for quick reference immediately prior to the exam. And where possible, the materials include comprehensive study aids that summarize the tax law related to a particular subject. These aids should prove valuable in last-minute reviews prior to the exam.

Finally, each subtopic discussion is followed by a compilation of applied questions from past examinations during the open-exam era, as well as new questions developed by the author. There are a LOT of questions! We believe that you learn by doing, so we want to simulate the exam as much as we can. Those questions shown in **bold** are “Top 150 Questions” that you should pay special attention to as you work the questions again in your review. Work these again and again.

The answers to all questions are in the back of each court Part in a table that includes the question number reference, the answer, and a short explanation. Refer to these as you work questions for each subtopic.

These materials also include 18 special Study Guides, six for each part of the exam. Each of the first five contain brief reviews, exam tips, and new questions for ten topics in that part, and the sixth contains final thoughts and suggestions for taking that exam part.

Finally, each review manual includes a “FINAL REVIEW CARD” that may serve as a memory jogger immediately prior to the exam. After you have completed your review of a topic (50 per Part), examine the Final Review Card and reconcile the cryptic notes to the material discussed in the topic (the topic is shown in **bold**). This will help you retain a lot of these facts as the exam draws near. This is a good candidate for lamination so that it does not become too dog-eared prior to the exam!

WHEW! That seems like a lot of material, and it is. We want to provide the best possible review materials in the market and offer alternative structures and aids for your studying. The next page offers one possible schedule for your studying involving six weeks for each part of the course, with space to check off each task (you may need to compact the time if less than six weeks are available, so just do your best – you know how you study best). This study schedule also corresponds to the Study Guides mentioned above.

We wish you the best of luck. And if you have any questions about materials or some topic is just not clear, email the author at the same address. John is more than willing to help you sort out the details, and anytime you have a question, feel free to email John at john.o.everett@verizon.net