



PassKey EA Review, Complete: Individuals, Businesses and Representation: IRS Enrolled Agent Exam Study Guide, 2013-2014 Edition

Collette Szymborski, Christy Pinheiro, Richard Gramkow

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PassKey EA Review, Complete: Individuals, Businesses and Representation: IRS Enrolled Agent Exam Study Guide, 2013-2014 Edition Collette Szymborski, Christy Pinheiro, Richard Gramkow
This book is OUT-OF-PRINT. The new edition is released on March 1st each year, in advance of the new IRS exam cycle.

Learn how to become an enrolled agent with PassKey's comprehensive EA Review study program, newly revised and thoroughly updated for tax year 2012. The numerous sample questions and answers at the end of each chapter prepare you for the EA exam offered during the May 1, 2013 to February 28, 2014 testing window.

This is an in-depth study guide for all three parts of the IRS enrolled agent exam. Using simple to understand language and concrete examples, this study guide helps demystify complex tax law. This textbook includes the following:

Part 1: Individuals covers taxable and nontaxable income; filing requirements; deductions and credits; capital gains and losses; basis; rental income; estate and gift taxes; IRAs; and more.

Part 2: Businesses covers tax law relating to C and S corporations; sole proprietorships; partnerships; exempt entities; farmers; business income and expenses; accounting methods; inventory valuation; business credits; basis; depreciation; disposition of business assets; retirement plans; trusts and estates; and more.

Part 3: Representation covers issues relating to ethics and rules of practice for enrolled agents, including professional standards; preparer and taxpayer penalties; assessment, collection, and audit procedures; e-filing regulations; the major changes to Circular 230; and more.

Note: This book has been extensively updated and rigorously vetted by experts in the tax profession. It includes the last-minute tax changes of the *American Taxpayer Relief Act*, which was signed into law on January 2nd, 2013.

For more study help, PassKey also offers a six-part practice exam workbook with detailed answers and explanations, so you can test yourself, time yourself, and learn!



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