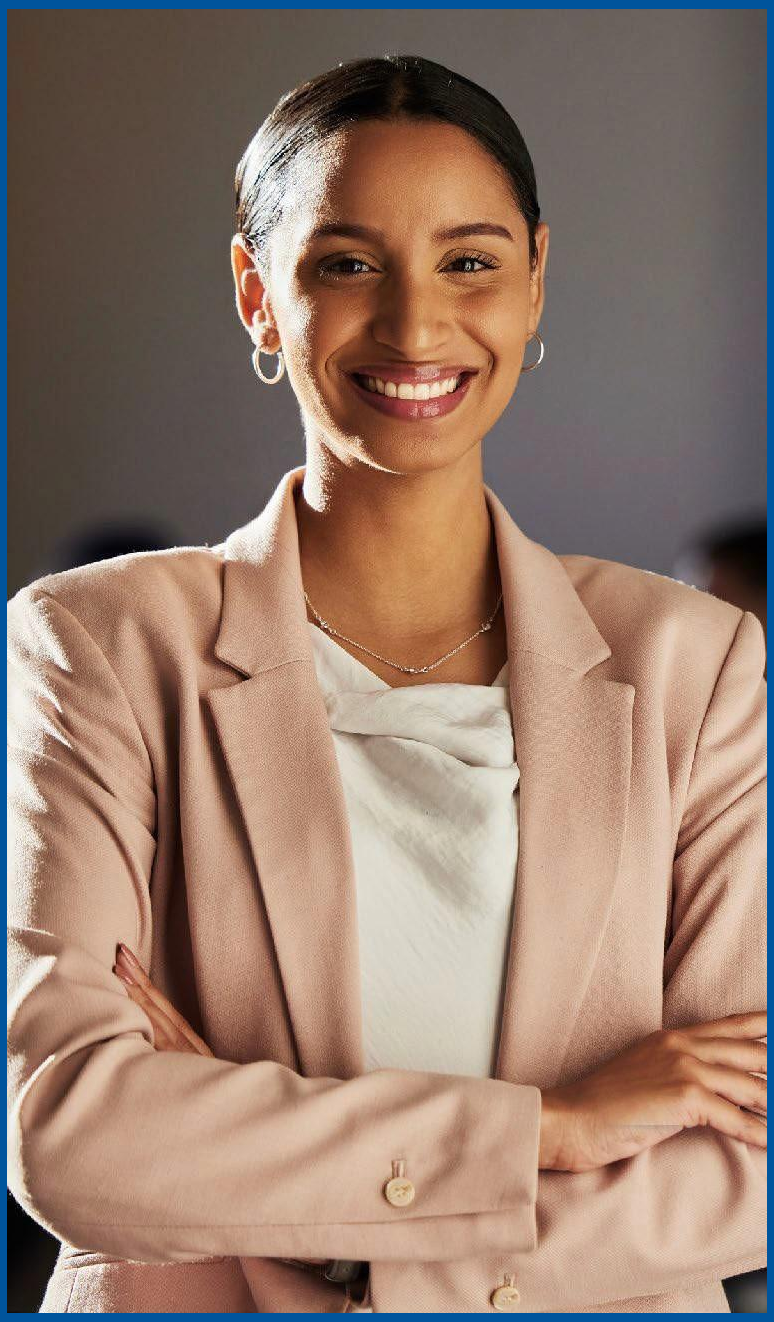
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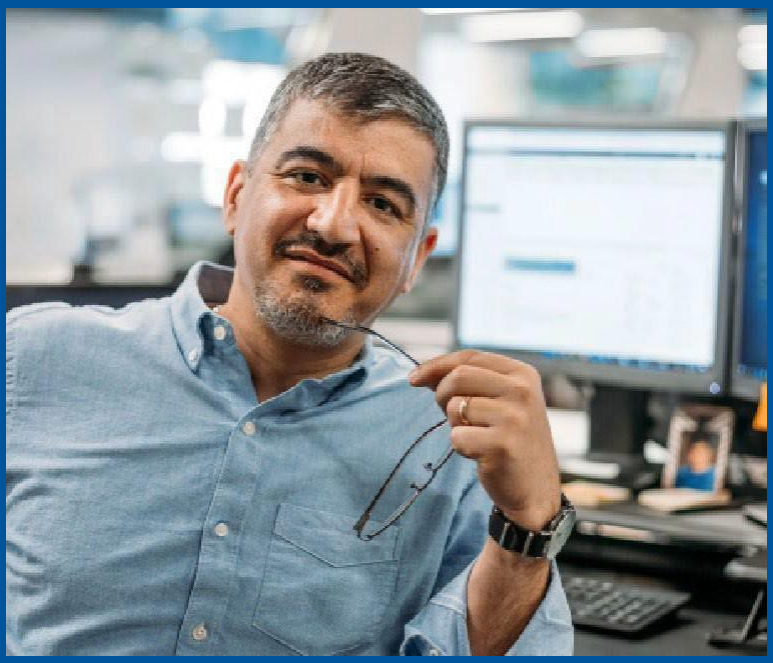
IRS

Candidate Information Bulletin

Internal Revenue Service
Enrolled Agent Special Enrollment Examination

REVISED
October 9, 2026





Before paying for examination registration, be sure you understand the contents of this bulletin. Please retain and use it as reference when contacting PSI.

Please refer to our website to check for the latest updates to this bulletin.

VIEW TEST TAKER PORTAL

PSI Services LLC
18000 W 105th St,
Olathe,
KS 66061,
United States

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Introduction



Introduction

An Enrolled Agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service by passing a three-part comprehensive IRS test. A person wishing to become an Enrolled Agent must pass the Special Enrollment Examination (SEE) as well as a suitability check. The information contained in this bulletin will help explain the steps needed to take the SEE and to become an Enrolled Agent. We wish you well in preparing for your examination.

To Become an Enrolled Agent

1. Review this bulletin thoroughly.
2. Schedule an appointment online at https://test-takers.psigov.us/irs and pay to take the examination. (See Page 9)
3. Prepare for your examination. (See Page 15) The examination topics are listed in this bulletin beginning on page 29.
4. Bring the required identification to the test center and take the scheduled examination. (See Page 10).
5. Upon successfully passing all three parts of the examination, complete the IRS Application for Enrollment to Practice Before the Internal Revenue Service (Form 23) available online at Pay.gov. Click on “See All Forms”. Click “Form Name”. In the Filter box type “Enrolled Agent”. Click “Application for Enrolled Agent” and then “Continue to the Form”.

To Get Answers Not Provided in This Bulletin

Direct All Questions and Requests for Information About the Examination to:

PSI Services LLC

18000 W 105th St

Olathe, KS 66061

United States

Phone Numbers: US/Canada - (844) 645-2218 toll-free

International - (913) 456-7498

Hours of Operation: Monday through Friday: 7:30 AM – 8:00 PM ET

Email: irs@support.psigov.us

Website: https://test-takers.psigov.us/irs

Direct Questions About Applying for Enrollment to:

Internal Revenue Service, Office of Enrollment

Phone: 855-472-5540 toll-free

Hours of Operation: Monday through Friday: 7:00 AM – 5:00 PM CST

Fax: 855-889-7959

Online: Contact the Office of Enrollment | Internal Revenue Service
On irs.gov, go to tax pros, enrolled agent, and scroll down to the bottom of the page for the Contact Office of Enrollment web form.

Answers to many questions can be found at www.irs.gov/tax-professionals/enrolled-agents.

Scheduling an Examination Appointment

Via the test taker portal



Scheduling an Examination Appointment

Obtain a PTIN

Applicants must have a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to schedule an examination.

To Obtain Your PTIN Online

The IRS PTIN Landing page is available at http://www.irs.gov/ptin

Once online, you must:

- Create Your Account — Go to the online PTIN system

  If you have a Social Security number, click on "SIGN IN WITH ID.*me*".

  If you do not have a Social Security number, click on "CREATE AN ACCOUNT" follow the prompts to complete the account setup process to obtain a temporary password and login using your email address as the User ID.

- Apply for Your PTIN — Complete the online application by providing personal information, information about your previous year's tax return, professional credentials, and more.
- Get Your PTIN —Your PTIN will be provided online.

It takes approximately 15 minutes to obtain a PTIN online. If you opt to use the paper application, Form W-12 IRS Paid Preparer Tax Identification Number (PTIN) Application, it will take 6 weeks to process.

PTIN Renewal

PTINs must be renewed annually by December 31 for the following year.

Scheduling an Examination

You can schedule an appointment online or call toll-free from the US or Canada at (844) 645-2218, or internationally at (913) 456-7498, Monday through Friday 7:30 AM to 8:00 PM ET.

Appointments must be scheduled at least 24 hours in advance.

The examination is 3.5 hours; however, appointments are scheduled for four hours to allow for a pre-exam tutorial and post-exam customer satisfaction survey.

After your appointment has been scheduled, you will receive a confirmation number. Keep this confirmation number

for your records—you will need it to modify or cancel your appointment.

You may take each examination part in any order and at your convenience. You may take each examination part up to four times during a testing window. The current test window is July 1, 2026, to February 28, 2027. Testing is not available in the months of March and April each year while the examination is updated.

Note: You will receive a confirmation email containing the date, time, and location of the exam. If any information on the confirmation email is incorrect, contact PSI to correct the appointment information. If you have not received your confirmation email before your exam date, or if you lose your confirmation email, you can log in to your account at https://test-takers.psigov.us/irs and request a duplicate confirmation email.

Identification Required

You must present a **valid, original, unexpired,** government-issued form of identification. That identification document must:

- Be government-issued (e.g., driver's license, passport, state-issued identification card or military identification card with a valid signature); Note: Military ID is not a valid form of identification if you are testing remotely.
- Include **both** a current photo and your signature (if it does not, you must present two government-issued identification cards: one with your photo and one with your signature).
- Closely resemble your appearance on the date of testing; and
- Match the name used for registration.

If a name on the candidate's government-issued ID does not match the name on the candidate's registration (for example, because of marriage) the candidate will not be permitted to test unless an original certified marriage certificate or original certified legal name change document is provided (no photocopies or digital images).

- Note: Photocopies and digital images are NOT acceptable. Failure to present proper identification will result in being denied access to take the test and forfeiture of your test fee.

Special ID Requirements for Amish/Mennonite Examinees Without a Photo ID

All Amish/Mennonite examinees without a proper ID must present a certified or notarized birth certificate. In addition to the Identification Required (above) the examinee must also present any one of these IDs.

- IRS Form 4029 (Must be signed by both IRS and SSA)

OR

- A non-photo bearing, state-issued ID (as permitted by law)

OR

- A Social Security Card

If you cannot provide identification that meets the requirements listed above, contact PSI **before** scheduling your appointment to arrange an alternative way to meet this requirement.

If you have an identification that is damaged, clipped, altered, or marked in any way, PSI reserves the right to turn you away and you will forfeit your test fee.

Examination Locations

Examinations are administered by computer either remotely or in-person. Remote testing is available in the U.S. In-person testing is only available in the U.S. at PSI test centers. Scheduling and testing for international candidates is temporarily delayed.

United States

In-person testing is available in the U.S. at select PSI test centers. Test centers are located in most major metropolitan areas. Most locations are open on Saturdays, Sundays, and evenings. Disclaimer: Times will vary by location.

Remote testing is also available for candidates testing in the U.S. All remote testing is subject to strict candidate authentication and remote proctoring guidelines. Visit https://test-takers.psigov.us/irs for information on how to schedule and take a remote proctored exam.

International Testing

There is no in-person international testing. International testing will only be available via remote proctored examinations. All remote testing is subject to strict candidate authentication and remote proctoring guidelines. Visit https://test-takers.psigov.us/irs for information on how to schedule and take a remote proctored exam. **Scheduling and testing for international candidates is delayed. A new start date has not yet been determined. New dates and additional information will be provided when available.**

NOTE: The IRS takes examination security and candidate misconduct seriously. Candidates must follow all examination rules and provide accurate information when scheduling and taking an examination. Currently, remote testing is only available to candidates physically located within the United States at the time of their examination. Providing false or misleading information about your identity, address, or physical location to gain access to remote testing is prohibited.

Violations of examination rules, including misrepresentation, cheating, or other misconduct, may result in termination of the examination, invalidation of test scores, disqualification from future examinations, and applicable civil or criminal penalties. If misconduct is discovered after a candidate has become an enrolled agent, the IRS may take additional action, including revocation of enrollment, as permitted by appliable law.

Testing Fee

The testing fee is $317 per examination part. This fee must be paid at the time of scheduling. Accepted payment methods include MasterCard, Visa, and American Express. Cash, checks, and money orders are not accepted.

Refunds

Testing fees are generally not refundable or transferable. In very limited situations such as death of the candidate or duplicate registration, refunds will be considered. Supporting documentation may be required to substantiate a refund request. Please carefully review your appointment confirmation to ensure accuracy regarding exam part, exam location, and the date and time of the test appointment. You must notify PSI immediately if there is an error in your scheduled test.

Rescheduling an Appointment

If you need to reschedule an examination for another date, time, or location, you must contact PSI. Rescheduling an exam must be done online by visiting https://test-takers.psiqov.us/irs or by calling toll-free from the US or Canada at (844) 645-2218, or Internationally at (913) 456-7498, Monday through Friday 7:30 AM to 8:00 PM ET. You must wait at least 24 hours before rescheduling for the same exam part.

In general, you may get a refund or cancel a test appointment without forfeiting your test fee if you make the request at least 48 hours from your test appointment. Any cancelation of your test appointment within 48 hours of your test appointment time, will result in a forfeiture of your testing fee. Any request for a refund within 48 hours of your test appointment will be determined based on all the facts and circumstances of the request.

If Absent or Late for your Appointment

If you miss your appointment or arrive late by 30 minutes or more, you will not be permitted to test. Your examination fee will be forfeited, and you must pay another examination fee to schedule a new appointment.

Emergency Closings

Severe weather or emergencies may result in examination cancellations. If this occurs, PSI will attempt to contact you by phone or e-mail; however, you may check for testing site closures at https://www.psiexams.com/test-takers/openings/

If the test center is closed or the remote testing appointment cannot be provided by PSI, your examination will be rescheduled without a forfeiture of your test fee. If a test center is open or your remote testing appointment is available and you choose not to appear for your appointment, your fee will be forfeited. You must then reschedule your examination and pay another full examination fee.

Testing Accommodations

To request exam accommodations, you must submit your request through your PSI candidate portal during the scheduling process.

Test Accommodations Form

All accommodation requests must include a completed **Testing Accommodations Request Form.** When you request a testing accommodation through the PSI registration system, a link to the **Testing Accommodations Request Form** will be provided. The form must be completed in its entirety and signed by all applicable parties before it is submitted. Incomplete or unsigned forms may delay the review of the request or result in denial. The completed form must be submitted with the accommodation request along with any required supporting documentation.

Supporting Documentation

During the accommodation request process, you will be required to upload supporting documentation** from a qualified medical authority or specialist confirming your condition and recommending exam accommodations.

Test Takers must submit proper documentation. Documentation of previously approved testing accommodations may be submitted as supporting evidence; however, it does not replace the required medical documentation listed below. Candidates must still provide documentation from the qualified medical authority or specialist that includes the information necessary to evaluate the requested accommodation.

Verification from the medical authority or learning institution that rendered the diagnosis must be submitted to PSI on letterhead or stationery of the authority or specialist and include all the following:

- Test taker's full name
- Medical authority or specialist information:
  - First and last name
  - Address
  - Phone number
  - Type of license
  - License number
  - State of Licensure
- Length of time the candidate has been under the provider's care
- Description of the disability and related testing limitations
  - For mental or emotional disabilities, include the applicable DSM diagnosis code
- Recommended accommodation or modification
- Original signature of the medical authority or specialist, including the date

**Failure to submit the required documentation will delay the approval process

Once submitted, your request will be reviewed by the team. Please allow 3-5 business days for review. If approved, an Exam Accommodations Representative will contact you to assist with scheduling your exam appointment.

If you have additional questions, please call toll-free from the US or Canada at (844) 645-2218, or Internationally at (913) 456-7498, Monday through Friday 9:00 AM to 6:00 PM ET for assistance.

Preparing for Your Examination



Preparing for Your Examination

Study Materials

When studying for the examination, you may wish to refer to the Internal Revenue Code, Code of Federal Regulations (CFR), Treasury Department Circular 230, and IRS forms, instructions, and publications. Circular 230, and current and prior year versions of IRS forms, instructions and publications are accessible online at; https://www.irs.gov/forms-instructions.

You may also wish to search the internet for commercially available materials and preparation courses in preparing to take the SEE.

The IRS Tax Topics page may also be useful when studying for the exam. The page contains general individual and business tax information.

In addition, the Browser-Friendly Forms and Publications website is a valuable resource.

Sample test questions also provide examples of the types of questions you may see on the examination.

View the PSI website at https://test-takers.psigov.us/irs for additional examination prep resources.

> For exams taken between July 1, 2026-February 28, 2027, all references on the examination are to the Internal Revenue Code, Code of Federal Regulations, IRS forms, instructions, and publications, as amended through December 31, 2025. Unless otherwise stated, all questions relate to the calendar year 2025. Questions that contain the term 'current tax year' refer to the calendar year 2025. In answering questions, candidates should not consider any legislation, court decisions, or penalty amounts after December 31, 2025.

Examination Topics



Examination Topics

Examination Topics Overview

The examination contains three parts. Each part contains 100 multiple-choice questions including 85 scored questions and 15 unscored questions, Each exam part is 3.5 hours (not including the pre-examination tutorial and post-examination survey). An on-screen timer is provided, showing the time remaining. The parts of the examination are:

SEE1: Part 1 — Individuals

1. Preliminary Work with Taxpayer Data – 14 questions
2. Income and Assets – 17 questions
3. Deductions and Credits – 17 questions
4. Taxation – 15 questions
5. Advising the Individual Taxpayer – 11 questions
6. Specialized Returns for Individuals – 11 questions

SEE2: Part 2 — Businesses

1. Business Entities and Considerations– 30 questions
2. Business Tax Preparation – 37 questions
3. Specialized Returns and Taxpayers – 18 questions

SEE3: Part 3 — Representation, Practices and Procedures

1. Practices and Procedures – 26 questions
2. Representation before the IRS – 25 questions
3. Specific Areas of Representation – 20 questions
4. Filing Process – 14 questions

> To ensure that you are prepared for the Special Enrollment Examination, the topics to be tested (Examination Content Outlines) are available on page 29 of this guide.

Taking Your Examination



Taking Your Examination

You do not need any computer experience or typing skills to take your examination. Before you start the examination, you will receive a personalized introduction to the testing system. You may also take the pre-examination tutorial. You should arrive at the test center at least 30 minutes before your scheduled appointment.

Non-Disclosure Agreement

At the beginning of the examination, candidates must read and agree to the terms of the non-disclosure agreement for the IRS Special Enrollment Examination.

Reference Materials

The examinations are closed book. You are not allowed to access notes, books, reference materials, computers, phones, smart glasses, or other electronic devices at any time during the test or during breaks. You will not be able to leave the testing room or designated testing area with any notes taken during the examination.

Calculator Usage

An onscreen calculator will be provided. Personal calculators are not permitted.

Scratch Paper

If you are testing in-person at a test center, you will be provided with scratch paper and a pencil to use during the examination. You should not bring your own scratch paper or pencil. The test center administrator will collect all scratch paper (used and unused) upon completion of the examination. Removing scratch paper from the test center is considered an act of misconduct.

For remote testing, you will not be allowed to use scratch paper and a pencil to take notes. You will be provided with an electronic whiteboard to take any notes. These notes will not be accessible once the remote test is completed.

Break Policy

Break Structure

The Special Enrollment Exam (SEE) includes two scheduled 10-minute breaks. The exam clock stops after you have answered questions 1-34 and the first section of the test has been completed. Once you have answered questions 1-34, complete your review of your answers, and acknowledge you have completed section one, you will no longer be able to access the first section of the test content. You may choose to decline the scheduled break and continue testing.

If you choose to take the scheduled break you will leave the testing room or designated testing area, adhering to all security protocols, and will be re-admitted to the testing room or remote testing event once cleared by PSI personnel. If you have not returned and started the second section (questions 35-67) of the exam prior to the expiration of 10 minutes, the exam clock will restart.

Once you have answered questions 35-67, complete your review of your answers, and acknowledge you have completed section two, you will be offered another scheduled 10-minute break. The same rules apply. You will no longer be able to access the second section of the test content. You may choose to decline the scheduled break and continue testing. Questions 68-100 comprise the final section of the exam.

Test Center Break Policy

Scheduled Breaks

If you choose to take the scheduled break and you are testing in-person, you will leave the testing room, adhering to all security protocols, and will be re-admitted to the testing room once cleared by PSI personnel. If you have not returned and started the next section of the exam prior to the expiration of the 10 minutes, the exam clock will restart.

You are required to sign out on the test center roster each time you leave the test room. You must also sign back in and show your identification to the test center administrator to be re-admitted to the test room (this process is included in the 10-minute break).

Unscheduled Breaks

You are allowed to take additional unscheduled breaks to access the bathroom or lockers; however, the exam clock will continue to countdown during any unscheduled break.

When taking a break, you are allowed to access your locker for food or medicine after notifying the test center administrator. You are not allowed to leave the locker area with any item such as scratch paper, a purse or bag. You are not allowed to leave the test center except to access the restroom. **If you leave the test center for any other reason your test will be terminated.**

Test Center Environment

Candidates are expected to conduct themselves in a manner that does not significantly disrupt or interfere with other candidates' ability to test. Candidates who are aware of a personal condition or circumstance that may substantially affect others in a shared test center environment are encouraged to contact the testing program in advance to discuss available testing options, which may include a separate testing space, when available, or remote testing, if eligible.

Test center temperatures may be cooler or warmer than your comfort level. Please consider wearing several layers of clothing. Any clothing removed must be stored in your locker. Hats and outerwear, such as coats, are not permitted in the testing room.

Remote Testing Break Policy

Scheduled Breaks

If you choose to take the scheduled break and you are testing remotely, you must notify the proctor before leaving your designated testing area, adhering to all security protocols, and will be re-admitted to the remote testing event once you are cleared by PSI personnel. If you have not returned and started the next section of the exam prior to the expiration of the 10 minutes, the exam clock will restart.

You must check back in and be authenticated by the test proctor to continue your remote testing event (this process is included in the 10-minute break).

Unscheduled Breaks

You are not allowed to take additional unscheduled breaks. Y**ou cannot leave your designated testing area or leave camera view. If you leave the designated testing area or leave the camera view, your test will be terminated.**

Note: If you do not return from your scheduled break within the allotted time, your test is subject to termination.

Test Center Regulations

You are not allowed to access notes, books, reference materials, computers, phones, smart glasses or other electronic devices, at any time during your appointment. Failure to follow test center rules may result in the termination of your exam and/or the disqualification of your test results. To ensure that all candidates are tested under equally favorable conditions, the following regulations and procedures will be observed at each test center. PSI reserves the right to audiotape and videotape any test session.

1. You may not use your own written notes, published materials (such as books and reference materials), computers, phones, smart glasses or other electronic devices while at the testing center or during your test appointment. Any materials that you are allowed to use during the test will be provided to you at the test site on the day of testing.

2. You will be continuously monitored by video, physical walk-throughs and observation during your test.

3. You must present original valid (unexpired) and acceptable identification to take your test.

4. You are required to sign out on the test center roster each time you leave the test room. You must also sign back in and show your identification to the test center administrator to be re-admitted to the test room.

5. You are prohibited from communicating, publishing, reproducing, or transmitting any part of your test, in any form or by any means, verbal, written, or electronic, for any purpose.

6. You must not talk to other candidates or refer to their screens, testing materials, or written notes in the test room.

7. You are allowed to bring your own soft earplugs or use test center-supplied sound dampening headphones in the test room.

8. Any clothing or jewelry items allowed to be worn in the test room must remain on your person at all times. Removed clothing or jewelry items must be stored in your locker.

9. Water is not allowed in the testing room.

10. You must not bring any personal/unauthorized items into the test room. Such items include but are not limited to food, gum, outerwear, hats, purses, briefcases, notebooks, pagers, watches, cellular telephones, recording devices, laptops, photographic equipment and water. Weapons are not allowed at any test center. You will be asked to empty and turn your pockets inside out prior to every entry into the test room to confirm that you have no prohibited items.

11. You will be scanned with a metal detector wand prior to every entry into the test room. If you refuse, you cannot test.

12. You must return all materials issued to you by the test center administrator at the end of your test.

13. You are not allowed to remove your shoes at any time during the test.

14. Your test has two scheduled 10-minute breaks. You must adhere to all break policy rules as described on page 20. Breaks are only permitted to access the bathroom or lockers. Candidates are not permitted to leave the test center during the test. The only exception is when restrooms are not located in the testing center, and the candidate may leave only for the purpose of accessing the restroom but first must notify the test center administrator. If you leave the test center for any other reason, your test will be terminated.

15. Repeated or lengthy departures from the test room for unscheduled breaks will be reported by the test center administrator. If you do not return from break within the allotted time, your test is subject to termination.

16. If you need access to an item stored in the test center locker during a break such as food, water or medicine, you must inform the test center administrator before you retrieve the item.

17. You must follow directions and conduct yourself in a civil manner at all times when on the premises of the test center. Ignoring directions and/or exhibiting abusive behavior towards the test center administrator, or any other staff member of the test center, is considered misconduct and will be reported to the IRS.

18. To protect the privacy of all testers, the test center administrator can neither confirm nor deny if any particular individual is present or scheduled at the test center.

19. People who are not scheduled to take a test are not permitted to wait in the test center.

20. If you are wearing eyeglasses you will be required to remove them for visual inspection to ensure they don't contain a recording device. You are not allowed to access electronic devices, including smart glasses, at any time during the test or during breaks.

21. Large jewelry items must be stored in your locker due to concerns over concealed recording devices.

22. Candidates should not bring laptops or other large personal items to site-proctored exams. Testing centers may not have lockers or secure storage available to accommodate these items. Candidates who bring prohibited or oversized items may be required to store them outside the testing center before being admitted to test.

Remote Testing Regulations

To ensure that all candidates are tested under equally favorable conditions, the following regulations and procedures will be observed for each remote testing event. PSI reserves the right to audiotape and videotape any test session. Failure to follow these rules may result in the termination of your examination and/or the disqualification of your test results.

1. You may not use your own written notes, published materials (such as books and references), computers, phones, smart glasses or other electronic devices at any time during your test appointment.
2. You will be continuously monitored by video and audio during your test.
3. You must present original valid (unexpired) and acceptable identification to take your test.
4. You are required to check in each time you leave your designated testing area. You must also check back in and be authenticated by the test proctor prior to being allowed to continue testing.
5. You are prohibited from communicating, publishing, reproducing, or transmitting any part of your test, in any form or by any means, verbal, written, or electronic, for any purpose.
6. You must not refer to other people, other computer screens, testing materials, or written notes in your designated testing area.
7. You are not allowed to use your own soft earplugs or sound dampening headphones in your designated testing area.
8. Any clothing or jewelry items allowed to be worn in your designated testing area must remain on your person at all times.
9. You must not have any personal/unauthorized items in your designated testing area. Such items include but are not limited to food, gum, outerwear, hats, purses, briefcases, notebooks, pagers, watches, cellular telephones, recording devices, and photographic equipment. You may be asked to empty and turn your pockets inside out to confirm that you have no prohibited items.

Water will be allowed in your designated testing area, but it must be in a clear or transparent container, with a lid or cap and no label or writing on the container itself. The container will be inspected for notes or other prohibited test aids. The candidate will need to remove the lid/cap for visual inspection by the PSI staff. Should the container not meet the requirements outlined, the candidate will be required to put it away and will not be allowed to have it in the designated testing area.

10. You will be checked in by PSI remote proctors prior to every entry into your designated testing area. If you refuse, you cannot test.
11. You are not allowed to remove your shoes at any time during the test.
12. Your test has two scheduled 10-minute breaks. You must adhere to all break policy rules as described on

page 21. Candidates are not permitted to leave the designated testing area or camera view during the test. The only exception is during a scheduled break. If you leave the designated testing area or camera view for any other reason, your test will be terminated.

13. Lengthy departures from your designated testing area, during a scheduled break, will be reported by the PSI remote proctor. If you do not return from break within the allotted time, your test is subject to termination.

14. If you need access to food, or medicine, you must inform the PSI remote proctor before you retrieve the item.

15. You must follow directions and conduct yourself in a civil manner at all times. Ignoring directions and/or exhibiting abusive behavior towards the remote test proctor, or any other PSI staff member, is considered misconduct and will be reported to the IRS.

16. No one is allowed in your designated testing space while you are testing. This includes animals and pets since they could be a distraction and inadvertently lead to a violation of the remote testing regulations resulting in an automatic termination of the test.

17. If you are wearing eyeglasses, you will be required to remove them for visual inspection to ensure they don't contain a recording device. You are not allowed to access electronic devices, including smart glasses, at any time during the test or during breaks.

18. Large jewelry items are not allowed due to concerns over concealed recording devices.

If Questions Arise - Test administrators and proctors are not allowed to answer any questions pertaining to the examination content. If you do not understand a question on the examination, you should answer the question to the best of your ability.

NOTE: Failure to follow any of these rules may result in the termination of your examination and/or the disqualification of your test results. The IRS takes candidate misconduct, including cheating, very seriously. If the IRS determines that a candidate is culpable of misconduct or has cheated, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of test scores, disqualification from subsequent test administrations, and civil and criminal penalties. In cases where candidate misconduct or cheating is discovered after a candidate has obtained an Enrolled Agent card, the IRS may rescind the card. For a complete list of remote testing violations that may result in test termination or warnings, please refer to Appendix I at the end of this document.

Feedback

Our goal is to provide a quality exam and a pleasant testing experience for every candidate. We provide a voluntary customer satisfaction survey at the end of the examination. If you would like to provide feedback on your testing experience, the best way to share your feedback is at the end of the survey.

Test Question Types and Content Outlines



Question Types

The questions on your examination are multiple choice. Each question provides four options from which you choose your answer. Candidates should select the single best answer. An example of where this can occur could be a question about the Form 1040 filing deadline where the answer should be April 16 (because the normal filing deadline fell on a holiday). If the answer April 16 does not appear as an option but April 15 does appear as an answer, April 15 would be the single best answer, because that is generally the filing deadline.

Question Formats

Three different multiple-choice formats are generally used. Each format is shown in the following examples.

Format 1 — Direct Question

Which of the following entities are required to file Form 709, United States Gift Tax Return?

A. An individual

B. An estate or trust

C. A corporation

D. A real estate company

Format 2 — Incomplete Sentence

Supplemental wages include payments for:

A. Accumulated sick leave

B. Moving expenses (military)

C. Hourly wages for a part-time job

D. Travel reimbursements paid at the Federal Government per diem rate

Format 3 — All of the Following Except

All of the following tests must be met for a child to be a qualifying child, EXCEPT:

A. Residency Test

B. Relationship Test

C. Disability Test

D. Joint Return Test

Experimental Questions - your examination includes 15 experimental questions that will not be scored. They are distributed throughout the examination and will not be identified as such. These are used to gather statistical information on the questions before they are added to the examination as scored items. These experimental questions **will not be counted** for or against you in your final examination score.

Examination Content Outlines

The following is a list of topics for each part of the examination. Not every topic on the list will necessarily appear on the examination and the list should not be viewed as all-inclusive. Some topics may appear in more than one examination part. The number to the far right represents the number of scored questions on those topics that will appear on that part of the exam. This list is also available at https://test-takers.psigov.us/irs.

Special Enrollment Examination: Part 1

Examination Content Outline

PRELIMINARY WORK AND TAXPAYER DATA	14
Preliminary work to prepare tax returns	
Use of prior years' returns for comparison, accuracy, and carryovers for current year's return	
Taxpayer personal information (e.g., date of birth, marital status, dependents, identity protection PIN, state issued photo ID)	
Residency status and/or citizenship (e.g., visas, green cards, resident alien or non-resident alien, ITIN)	
Filing requirements and due date	
Taxpayer filing status	
Sources of worldwide taxable and non-taxable income (e.g., interest, wages, business, sales of property, dividends, rental income, flow-through entities, alimony received)	
Sources of applicable exclusions and adjustments to gross income (e.g., foreign earned income exclusion, retirement plans, HSAs, alimony paid, health insurance, self-employment tax)	
Sources of applicable deductions (e.g., itemized, standard)	
Qualifications for dependency	
Sources of applicable credits (e.g., education, foreign tax, child and dependent care, credit for other dependents, child tax credit)	
Sources of tax payments and refundable credits	
Previous IRS correspondence with taxpayer	

Additional required returns to be filed, and taxes paid (e.g., employment, gifts, international information returns, and other information returns)	
Special filing requirements (e.g., foreign income, presidentially declared disaster areas, injured spouse)	
Foreign account and asset reporting (e.g., FBAR, Form 8938)	
Minor children's unearned income ("Kiddie" tax)	
ACA requirements (e.g., total household income, premium tax credit, household size)	
INCOME ANDASSETS	**17**
Income	
Taxability of wages, salaries and other earnings	
Interest Income (e.g., taxable and non-taxable)	
Dividends and other distributions from mutual funds, corporations, and other entities	
Personal property rental	
Gambling income and allowable deductions (e.g., Form W-2G, documentation)	
Tax treatment of cancellation of debt (e.g., Form 1099C, foreclosures, insolvency)	
Tax treatment of a U.S. citizen/resident with foreign income (e.g., tax treaties, Form 1116, Form 2555, Form 3520, Form 5471)	
Other income (e.g., scholarships, barter income, hobby income, alimony, non-taxable combat pay, unearned income, taxable recoveries, NOL, illegal income)	
Constructive receipt of income	
Constructive dividends (e.g., payments of personal expenses from a business entity)	
Passive income and loss	
Pass-through income (e.g., Schedule K-1, income, deductions, basis, qualified business income [QBI] items)	
Royalties and related expenses	
State/local income tax refund and other itemized deduction recoveries	
1099 MISC, 1099 NEC, 1099 K reporting, irregularities, and corrections	
Retirement income	
Basis in a traditional IRA (Form 8606)	
Comparison of and distributions from traditional and Roth IRAs	
Distributions from qualified and non-qualified plans (e.g., pre-tax, after-tax, rollovers, Form 1099R, qualified charitable distribution)	
Excess contributions and tax treatment (e.g., penalties)	
Penalties and exceptions on premature distributions from qualified retirement plans and IRAs	
Prohibited transactions and tax consequences	
IRA conversions and recharacterization (Form 8606)	

Required minimum distributions	
Loans from qualified plans	
Taxability of Social Security and Railroad Retirement benefits	
Inherited retirement accounts	
Foreign pensions and retirement income	
Property, real and personal	
Sale or disposition of property including depreciation recapture rules and 1099A	
Capital gains and losses (e.g., netting effect, short-term, long-term, mark-to-market, virtual currency)	
Basis of assets (e.g., purchased, gifted or inherited)	
Basis of stock after stock splits and/or stock dividends (e.g., research, schedules, brokerage records)	
Publicly traded partnerships (PTP) (e.g., sales, dispositions, losses)	
Sale of a personal residence (e.g., IRC sec 121 exclusions)	
Installment sales (e.g., related parties, original cost, date of acquisition, possible recalculations and recharacterization)	
Options (e.g., stock, commodity, ISO, ESPP)	
Like-kind exchange	
Non-business bad debts	
Investor versus trader	
Adjustments to Income	
Self-employment tax	
Retirement contribution limits and deductibility (e.g., earned compensation requirements)	
Health savings accounts	
Other adjustments to income (e.g., student loan interest, alimony, moving expenses for active military, write-in adjustments)	
Self-Employed Health Insurance	
DEDUCTIONS AND CREDITS	**17**
Itemized deductions and QBI	
Medical, dental, vision, long-term care expenses	
Various taxes (e.g., state and local, personal property, real estate)	
Interest expense (e.g., mortgage interest, investment interest, tracing rules, points, indebtedness limitations)	
Charitable contributions (e.g., cash, non-cash, limitations, documentation required)	
Nonbusiness casualty and theft losses	
Other itemized deductions	
Itemized deductions for Form 1040-NR	

Qualified Business Income (QBI) deduction	
Credits	
Child and dependent care credit	
Child tax credit and credit for other dependents	
Education credits	
Foreign tax credit	
Earned income tax credit (e.g., paid preparer's earned income credit checklist, eligibility and disallowance)	
Adoption credits (e.g., carryovers, limitations, special needs)	
ACA premium tax credit	
Other credits (refundable and non-refundable) (e.g., health coverage tax credit, energy credits, Retirement savings contribution credit)	
TAXATION	**15**
Taxation	
Alternative minimum tax and credit for prior year	
Household employees	
Underpayment penalties and interest	
Self-employment tax	
Excess Social Security withholding	
Tax provisions for members of the clergy	
Tax provisions for members of the military	
Income in respect of decedent	
Net investment income tax	
Additional Medicare tax	
Uncollected Social Security and Medicare tax	
Other taxes (e.g., first time homebuyer credit repayment)	
ADVISING THE INDIVIDUAL TAXPAYER	**11**
Advising the individual taxpayer	
Reporting obligations for individuals (e.g., 1099, bartering, cash)	
Property sales (e.g., homes, stock, businesses, antiques, collectibles)	
Education planning (e.g., lifetime learning credit, IRC section 529 plans)	
Estate planning (e.g., gift versus inheritance, trusts, family partnerships, charitable giving, long-term care, life insurance)	
Retirement planning (e.g., annuities, IRAs, employer plans, early retirement rules, required minimum distribution, beneficiary ownership, charitable distributions from an IRA)	
Marriage and divorce (e.g., divorce settlement, common-law, community property, alimony)	

Items that will affect future/past returns (e.g., carryovers, net operating loss, Schedule D, Form 8801, negative QBI carryover)	
Injured spouse	
Innocent spouse	
Estimated tax and penalty avoidance (e.g., mid-year estimated tax planning)	
Adjustments, deductions, and credits for tax planning (e.g., timing of income and expenses)	
Character of transaction (e.g., use of capital gain rates versus ordinary income rates)	
Advantages and disadvantages of MFJ/MFS/HOH filing statuses in various scenarios (e.g., joint and several liability)	
Conditions for filing a claim for refund (e.g., amended returns)	
Penalty of perjury	
SPECIALIZED RETURNS FOR INDIVIDUALS	**11**
Estate Tax	
Gross estate, taxable estate (calculations and payments), unified credit	
Jointly held property	
Marital deduction and other marital issues (e.g., portability election)	
Life insurance, IRAs, and retirement plans	
Estate filing requirements and due dates (e.g., Form 706: Form 1041)	
Gift Tax	
Gift-splitting	
Annual exclusion	
Unified credit	
Effect on estate tax (e.g., Generation skipping transfer tax)	
Filing requirements (e.g., Form 709)	
International Information Reporting	
Filing and reporting requirements and due dates (e.g., FBAR, Form 8938, Form 8865, Form 5471, Form 3520)	
Covered accounts (e.g., FBAR, Form 8938)	
Potential penalties (e.g., failure to file, underreporting, substantially incomplete, statute of limitations, reduction of tax attributes)	
Distinctions between FBAR and Form 8938 requirements	

Special Enrollment Examination: Part 2

Examination Content Outline

BUSINESS ENTITIES AND CONSIDERATIONS	30
Business entities	
Sole proprietorships	
Partnerships and qualified joint ventures (QJV)	
Corporations	
S corporations	
LLCs	
Tax-exempt entities and associations	
Entity type default classifications and elections	
Employer identification number	
Accounting periods (tax year)	
Reporting requirements (e.g., Forms W-2, W-4, Form 1099)	
Hobby versus business determination and loss limitations	
Partnerships	
Partnership income, expenses, distributions, and flow-through (e.g., self-employment income)	
Family partnerships	
Partner's dealings with partnership (e.g., exchange of property, guaranteed payments)	
Contribution of property and/or services to a partnership (e.g., partnership's basis, property subject to indebtedness)	
Basis of partner's interest	
Disposition of partner's interest	
Partnership formation (e.g., partnership agreement, general vs limited partners, capital contributions)	
Dissolution of partnership (e. g., sale, death of partner)	
Filing requirements, due dates, penalties, and audit notice requirements	
Partnership cancellation of debt	
Partnership level audit and opt-out	
Corporations in general	
Filing requirements, due dates, and penalties	
Earnings and profits	
Shareholder dividends, distributions, and recognition requirements	
Special deductions and credits (e.g., dividends received deductions, charitable deduction)	
Liquidations and stock redemptions	

Accumulated earnings tax	
Estimated tax payments	
Corporate minimum tax credit	
Forming a corporation	
Services rendered to a corporation in return for stock	
IRC section 351 exchange	
Transfer and/or receipt of money or property in addition to corporate stock	
Transfer of property subject to indebtedness	
Controlled groups	
Closely held corporations	
S corporations	
Requirements to qualify (e.g., qualifying shareholders)	
Election procedure	
Income, expenses and separately stated items	
Treatment of distributions	
Shareholder's basis (e.g., loan basis, distributions and losses in excess of basis, services for stock)	
Revocation, termination and reinstatement	
Debt discharge	
BUSINESS TAX PREPARATION	**37**
Business Income	
Gross receipts and other income	
Cost of goods sold (e.g., inventory practices, expenditures included, uniform capitalization rules)	
Net income/loss and at-risk limitations	
Cancellation of business debt	
Business expenses, deductions and credits	
Officers and employees' compensation (e.g., deductibility, fringe benefits, rules of family employment, statutory employee, necessary and reasonable)	
Business rental deduction, including self-rentals	
Depreciation, amortization (start-up and organizational cost), IRC section 179, depletion, bonus depreciation, and correcting errors	
Business bad debts	
Business travel, meals, and gift expenses	
Vehicle use and expenses	
Interest expense	
Insurance expense	

Taxes (e.g., deductibility of taxes, assessments, and penalties; proper treatment of sales taxes paid, excise)
Employment taxes
Casualties, thefts, and condemnations
Qualified business income (QBI) (e.g., SSTB, calculations, phase out, UBIA)
Eligibility and deductibility of general business credits (e.g., disabled access credit, R & D credit, small business healthcare tax credit, foreign tax credit)
Net operating loss deduction
Home office
Business assets
Basis of assets
Disposition of property or assets
Like kind exchange
Converted property
Capitalization and repair regulations (e.g., elections)
Analysis of financial records
Proper business type, the use of classification codes, and year to year comparison
Income statement
Balance sheet (e.g., proofing beginning and ending balances, relationship to income statement and depreciation)
Method of accounting and changes (e.g., accrual, cash, hybrid, Form 3115)
Depreciation recovery (e.g., recapture, IRC sec 280F)
Pass-through activity (e.g., K-1, separately stated items, non-deductible expenses)
Reconciliation of tax versus books (e.g., M-1, M-2, M-3)
Related party activity
Loans to and from owners
Advising the business taxpayer
Reporting and filing obligations (e.g., extended returns and potential penalties, international information returns, Form 1099 series, Form 8300)
Payments and deposit obligations (e.g., employment tax, excise tax)
Record-keeping requirements (e.g., mileage log, accountable plans)
Selection of business entity (e.g., benefits and detriments)
Comingling (e.g., personal usage of business accounts, separation of business and personal accounts)
Advice on accounting methods and procedures (e.g., explanation of requirements)
Transfer of property in or out of the business
Life cycle of the business (e.g., formation, dissolution)

Type of industry (e.g., specified service business owners)	
Worker classification (e.g., independent contractor versus employee, outside sales, full-time versus part-time)	
Deductions and credits for tax planning (e.g., timing of income and expenses, NOL, depreciation versus IRC section 179 versus bonus depreciation)	
ACA compliance	
SPECIALIZED RETURNS AND TAXPAYERS	**18**
Trust and estate income tax	
Trust types (e.g., simple/complex, grantor, irrevocable, tax shelters, foreign)	
Distributable net income and accounting income	
Exclusions, exemptions, and deductions	
Fraudulent trusts	
Income (e.g., allocations, corpus versus income)	
Separately stated items (e.g., items reported on the K-1)	
Filing requirements, tax years, and penalties	
Exempt organizations	
Qualifying for and maintaining tax-exempt status (e.g., IRC 501(c))	
Applying for IRS tax-exempt status (e. g., Form 1023, Form 1024)	
Filing requirements (e.g., Form 990 series)	
Unrelated business taxable income	
Retirement plans	
Employer and employee contributions	
Reporting requirements	
Plans for self-employed persons (e.g., SEP and SIMPLE)	
Prohibited transactions	
Qualified and non-qualified plans	
Non-discrimination rules	
Farmers	
Farm income (e.g., livestock, crop insurance proceeds, subsidies, patronage dividends, conservation payments)	
Depreciation for farmers	
Disaster-area provisions (e.g., drought, flood, other weather-related conditions)	
Farm rental (e.g., Form 4835)	
Farm tax computation (e.g., Schedule J, Schedule SE, estimated tax)	
Rental Property	

Real estate professional qualifications
Commercial rentals versus residential rentals
Mixed used property/vacation home
Passive loss limitation (e.g., special $25,000 allowance, MAGI limits)
Rental income (e.g., deposits, pre-paid rent, not rented for profit)
Rental expenses (e.g., allocation between personal and rental, repair versus capitalized)

Special Enrollment Examination: Part 3

Examination Content Outline

PRACTICES AND PROCEDURES	26
Practice before the IRS	
What constitutes practice before the IRS	
Categories of individuals who may practice and extent of practice privileges	
Requirements for Enrolled Agents	
Information to be furnished to the IRS	
Omission or error on return, document, or affidavit	
Rules for employing or accepting assistance from former IRS employees or disbarred/suspended persons	
Rules for restrictions on advertising, solicitation and fee information	
Rules regarding fees (e.g., contingent, unconscionable)	
Due diligence requirements	
Conflict of interest	
Rules for refund check negotiation	
Standards for written advice, covered opinions, tax return positions and preparing returns	
Continuing education requirements	
Enrollment cycle and renewal	
Rules for prompt disposition of matters before the IRS	
Rules for returning a client's records and documents	
PTIN requirements	
Practitioner supervisory responsibilities	
Sanctionable acts	
Incompetence and disreputable conduct	
Sanctions imposed by the Office of Professional Responsibility	
Frivolous submissions (returns and documents)	

Fraudulent transactions (e.g., badges of fraud)	
Rules and penalties	
Assessment and appeal procedures for preparer penalties	
Types of penalties (e.g., negligence, substantial understatement, overvaluation)	
Furnishing a copy of a return to a taxpayer	
Signing returns and furnishing identifying numbers	
Keeping copies or lists of returns prepared	
Employees engaged or employed during a return period (e.g., IRC section 6060)	
Preparer due diligence penalties	
REPRESENTATION BEFORE THE IRS	**25**
Power of attorney	
Purpose of power of attorney	
Signature authority (e.g., extension of assessment period, closing agreement)	
Authority granted by taxpayer	
Limitations on signing tax returns on behalf of taxpayer	
Proper completion of power of attorney (Form 2848)	
Alternate forms of power of attorney (durable)	
Rules for client privacy and consent to disclose	
Distinctions between power of attorney (Form 2848) and tax information authorization (Form 8821)	
Requirements to be met when changing or dropping representatives or withdrawal of representative	
Purpose of a Centralized Authorization File (CAF) number	
Conference and practice requirements (Publication 216)	
Building the taxpayer's case – Preliminary work	
Identification of tax issue(s) with supporting details	
Potential for criminal aspects	
Competence, expertise, and time to handle issue	
Conflict of interest in regards to representation	
Transcripts from IRS (e.g., access to and use of e-services)	
Taxpayer financial situation	
Taxpayer's ability to pay the tax (e.g., installment agreements, offer in compromise, currently not collectible)	
General financial health (e.g., bankruptcy, lawsuits, garnishments, cash flow, assets, and insolvency)	
Third-party research (e.g., property assessment for taxes, asset values, state and local tax information)	
Discharge of the tax liability in bankruptcy	

IRS Collection Financial Standards	
Supporting documentation	
Financial documents and expense records (e.g., cancelled checks or equivalent, bank statements, credit card statements, receipts, brokerage records)	
Legal documents (e.g., birth certificate, divorce decrees, lawsuit settlements)	
Prior and subsequent tax returns	
Other substantive and contemporaneous documentation (e.g., corporate minutes)	
Business entity supporting documents (e.g., partnership agreement, corporate bylaws)	
Legal authority and references	
Internal Revenue Code and income tax regulations	
Revenue rulings and revenue procedures	
Case law	
IRS forms, instructions, and publications	
Private letter ruling	
Internal Revenue Manual	
Authoritative versus non-authoritative source material	
Tax treaties	
Related issues	
Statute of limitations	
Post-filing correspondence (e.g., math error notices, under-reporting notices)	
Deadlines and timeliness requirements	
Third-party correspondence (e.g., witness communications, employment records)	
Freedom of Information Act (FOIA) requests	
Tax avoidance vs tax evasion	
Tax return disclosure statements	
Taxpayer Advocate Service (e.g., criteria for requesting assistance)	
Taxpayer identity Theft	
Judicial levels of representation beyond the scope of EA representation	
SPECIFIC AREAS OF REPRESENTATION	**20**
Representing a taxpayer in the collection process	
Extension of time to pay (e.g., Form 1127)	
Installment agreements	
Offer in compromise	
Collection appeals program (e.g., denial of installment agreements, discharge applications)	

Collection appeals and due process (e.g., lien, levy, and Form 12153)
Adjustments to the taxpayer's account (e.g., abatements and refund offsets)
Requesting an audit reconsideration (e.g., documents and forms)
Representing a decedent
Collection notice and Notice of Federal Tax Lien
Levy and seizure of taxpayer's property
Currently Not Collectible (e.g., reasons and reactivation)
IRS Collection Summons (e.g., purposes)
Collections statute of limitations
Trust fund recovery penalty
Amended returns and claims for refund (e.g., Form 1040X, Form 843, effect on statute of limitations)
Passport revocation
Penalties and/or interest abatement
Penalties subject to abatement
Basis for having penalties abated or refunded
Basis for having interest abated or refunded
Interest recalculation
Procedures for requesting abatement
Representing a taxpayer in audits/examinations
IRS authority to investigate
Limited practitioner privilege (e.g., IRC section 7525)
Verification and substantiation of entries on the return
IRS authority to fix time and place of investigation
Steps in the process (e.g., initial meeting, submission of IRS requested information)
Interpretation and analysis of revenue agent report (RAR) (e.g., 30-day letter)
Interpretation and analysis of CP-2000 notice and correspondence audits
Explanations of taxpayer options (e.g., agree or appeal)
Taxpayer's burden of proof
Representing a taxpayer before appeals
Right to appeal Revenue Agent findings
Request for appeals consideration (e.g., preparation, elements contained)
Enrolled Agent appearance at appeals conference
Settlement function of the appeals process
Issuance of 90-day letter

FILING PROCESS	14
Accuracy	
Reliance on software (e.g., review of results)	
Miscalculations and recognition of duplicate entries	
Record maintenance	
Length of time to retain returns and records	
Data security (e.g., electronic, systems, paper)	
Electronic filing	
Application process to be an e-file provider (e.g., e-services, EFIN)	
E-file mandate and exceptions (Form 8948)	
Advertising standards	
Definition and responsibilities of an ERO	
Levels of infractions	
Compliance requirements to continue in program	
EFIN revocation appeal process	
E-file authorization and supporting documentation (e.g., Form 8879 and Form 8453)	
Rejected returns and resolution (e.g., client notification, IP PIN)	

Examination Results

Upon completion of the examination, a pass/fail message will appear on your computer screen. Test scores are confidential and will be revealed only to you and the IRS. In addition, you will receive an e-mail from PSI containing your score report.

You can print all score reports for exams taken with PSI by following the instructions below:

1. Go to https://test-takers.psigov.us/irs and login to your account.
2. Navigate to the 'Manage' Tab
3. Scroll to your Exam
4. Click "Check for Score Report."
5. Once the requested score report appears on your screen, click on "Score Report."

If you need assistance locating or printing your score report, call toll-free from the US or Canada at (844) 645-2218, or Internationally at (913) 456-7498, Monday through Friday 7:30 AM to 8:00 PM ET.

Scaled Scores

Scaled scores are determined by calculating the number of questions answered correctly from the total number of questions in the examination and converting them to a scale that ranges from 200 to 800. The IRS has set the scaled passing score at 500, which corresponds to a minimum level of knowledge deemed acceptable by those persons who will be practicing before the IRS as an Enrolled Agent.

Pass

If you pass, the score report will show a passing designation. It will not show a score. All score values above passing indicate that a candidate is qualified — not how qualified. You will also receive diagnostic information which will indicate areas where you may wish to consider professional development. When you pass all three parts of the examination, you may apply for enrollment. (See Page 45)

Fail

If you fail, your score report will show a scaled score between 200 and 499. You will also receive diagnostic information to assist you with future examination preparation.

You must reschedule and pass any parts of the examination you failed prior to applying for enrollment.

Rescheduling Failed Examination Parts

If you fail any part of the examination, you may schedule to take that part online again at https://test-takers.psigov.us/irs.

If you do not pass a part of the examination after four attempts during the test window, you must wait until the next test window before attempting to retake the failed part of the examination again.

Carryover Policy

Carryover of scores. Candidates who pass a part of the examination can carry over a passing score up to three years from the date they passed that part of the examination.

For example, assume a candidate passed Part 1 on November 15, 2025. Subsequently the candidate passed Part 2 on February 15, 2026. That candidate has until November 15, 2028, to pass the remaining part. Otherwise, the candidate loses credit for Part 1. The candidate has until February 15, 2029, to pass all other parts of the examination or will lose credit for Part 2.

For domestic candidates with examination parts expiring on May 1, 2026, to June 30, 2026, the 3-year carryover period will be extended for two months. International candidates with exam parts that expire under the 3-year carryover period will receive additional time because of the delay in international testing. Please check PSI website and IRS.gov for updates as more information becomes available.

Applying for Enrollment



Applying for Enrollment

After passing all three parts of the examination, you must apply for enrollment via Form 23, Application for Enrollment to Practice Before the Internal Revenue Service, within one year of the date you passed the third examination part. You may electronically file Form 23 and pay the application fee at Pay.gov. Copies of the score report do not need to be submitted to the IRS when submitting your application for enrollment (Form 23).

As part of the evaluation of your enrollment application, the Internal Revenue Service will conduct a suitability check that will include a review of your personal tax compliance. More information about the Enrolled Agent program can be found at https://www.irs.gov/tax-professionals/enrolled-agents.

Appendix I
Remote Testing Violations

The following violations could lead to a warning or termination of your testing session.	
Violation	**Definition**
Another Computer Present (not in use)	Another computer or monitor is visible in your testing area, even if it is turned off.
Browsing local computer	You opened your computer's search or navigation tools during the exam.
Browsing other websites	You opened an internet browser or accessed a website during the exam.
Chewing gum or eating	Eating or chewing gum is not permitted during your exam.
Copy exam content in paper/written	You used paper or wrote down exam content when note-taking materials were not allowed.
Copy/paste content + saves to computer	Exam content was copied, pasted, or saved to your computer.
Covering the camera	Something blocked all or part of your camera, limiting the proctor's view.
Earbuds Present	Earbuds, headphones, or a headset were visible, worn, or within reach.
Environment Changes	You moved to a different testing location during the exam.
Explicit Behavior	Inappropriate, unsafe, or prohibited behavior occurred during the exam session.
Explicit language	Offensive, threatening, discriminatory, or inappropriate language was used.
Explicit Materials	Prohibited or inappropriate materials were visible in the testing environment.
Failure to return from break	You did not return from a break within the allowed time.
Flipping of the pages	Sounds or actions suggested the use of paper-based notes or materials.
Handheld Calculator	A physical calculator was used when not permitted.
Headset Present	A headset, headphones, or earbuds were visible, worn, or within reach.
Left Room	You were completely out of camera view during the exam.
Looking somewhere else	You repeatedly looked significantly away from the testing screen.
Mobile Device Present (not in use)	A phone or mobile device was visible and within reach.
Open instant messaging	A messaging application was opened during the exam.
Open notepad	A note-taking application was opened during the exam.

Appendix I
Remote Testing Violations

Violation	Definition
Other Application	A prohibited application was opened during the exam.
Out of view of camera	Part of your face moved out of the camera's view.
Reading questions aloud	Exam questions appeared to be read out loud.
Reference materials	Books, notes, papers, or other unauthorized materials were used or visible.
Screen recording software copies exam content	Software or devices were used to capture or record exam content.
Smartwatch is present (not in use)	A smartwatch was visible and within reach during testing.
Someone else in the room / Seeking exam help	Another person was visible in the testing area.
Takes picture or video of the screen	A photo or video of exam content was taken.
Talking aloud / Talking to yourself	You were speaking aloud during the exam.
Talking to someone else in room	You communicated with another person or device during the exam.
TV is Present	A television was visible and powered on in the testing area.
Using another computer	You attempted to use another computer during the exam.
Using Mobile Device / Telephone	You used or attempted to use a phone or mobile device during the exam.

Thank You