# PassKey EA Review

Complete

Individuals, Businesses
and Representation:
IRIS Enrolled Agent Exam
Study Guide
2013-2014 Edition

Collette Szymborski, CPA Christy Pinheiro, EA ABA Richard Gramkow, EA

# Passkey Ea Review Workbook Six Complete Enrolled Agent Practice Exams 2013 2014 Edition

Christy Pinheiro, Collette Szymborski, Richard Gramkow

# Passkey Ea Review Workbook Six Complete Enrolled Agent Practice Exams 2013 2014 Edition:

Passkey Ea Review Workbook, Six Complete Enrolled Agent Practice Exams 2013-2014 Edition Collette Szymborski, Christy Pinheiro, Richard Gramkow, 2013-02 Use this book to prepare yourself for the EA exam offered during the May 1 2013 to February 28 2014 testing window This workbook includes two full exams for each of the three parts of the EA exam Individuals Businesses and Representation All the answers are clearly explained in the answer section in the back of the book Using the Prometric exam format you can test yourself on the following Part 1 Individuals with questions on 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 with guestions on 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 with questions on ethics and rules of practice for enrolled agents preparer and taxpayer penalties assessment collection and audit procedures e filing regulations the major changes to Circular 230 and more This workbook has been extensively updated and rigorously vetted by experts in the tax profession Note This text includes the last minute tax changes of the American Taxpayer Relief Act of 2012 which was signed into law in January 2013 Test yourself time yourself and learn Review, Complete Collette Szymborski, Christy Pinheiro, Richard Gramkow, 2013-03-01 Learn how to become an enrolled agent with PassKey's comprehensive EA Review study program newly revised and thoroughly updated for tax year 2012 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 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 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 of 2012 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 Passkey EA Review Workbook Richard Gramkow, Christy Pinheiro, Cindy Sherwood, 2014-03-01 PassKey EA Review Workbook features six complete Enrolled Agent practice exams with detailed

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