

The background of the entire cover is a close-up, slightly blurred image of the American flag, showing the stars and stripes in a dynamic, waving pattern.

PassKey

EA Review

Part 3: Representation

***IRS Enrolled Agent Exam
Study Guide
Part 3: Representation
2014-2015 Edition***

**Richard Gramkow, EA
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Irs Enrolled Agent Exam Study Guide 2015

**Richard Gramkow,Christy Pinheiro,Joel
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IRS Enrolled Agent Exam Part 2 - Business Taxation Spike Porter, 2025-07-04 What if mastering complex business tax laws was the only thing standing between you and becoming a federally recognized tax expert? Designed for candidates preparing for the IRS Special Enrollment Examination, SEE, this comprehensive guide to the IRS Enrolled Agent Exam Part 2 delivers everything you need to pass the most challenging section of the EA exam with clarity and confidence. Whether you're a tax preparer seeking professional advancement, an accountant expanding your service offerings, or a business owner looking to understand tax obligations, this resource is your trusted roadmap. Part 2 of the EA exam tests your deep understanding of taxation as it applies to business entities. This book takes the guesswork out of complex subjects, guiding you through essential topics including types of business entities, accounting methods, depreciation, business deductions, and credits, employment taxes, self-employment tax, partnerships, corporations, exempt organizations, and ethical responsibilities. You'll explore practical, real-world applications of the tax code and gain insights into IRS forms like 1065, 1120, 1120-S, 990, 940, 941, and more. Written in a clear, engaging, and informative style, this high-quality guide offers more than just definitions and checklists; it provides context, detailed explanations, and exam-focused insights tailored specifically for the EA Part 2 test. Each chapter demystifies tax law so you can build lasting understanding, not just temporary memorization. This book also includes a complete set of 200 practice questions with detailed answer explanations covering every tested domain, helping you assess your readiness and reinforce key concepts. It serves as both a study tool and a long-term reference for your tax career. If you're serious about passing the Enrolled Agent Part 2 exam, this book is a must-have. It's structured to help you succeed not just on exam day but in your professional practice as a tax expert. Master the tax treatment of sole proprietorships, partnerships, LLCs, S corporations, and C corporations. Understand business income and expenses, navigate IRS compliance rules, and uphold ethical responsibilities under Circular 230. Unlock your career potential, sharpen your tax expertise, and take the next step toward becoming a trusted Enrolled Agent with this definitive guide to the IRS EA Exam Part

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