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the IRS The SECURE Act 2 0 was signed into law on December 29 2022 as part of the Consolidated Appropriations Act of 2023 This bill added more than ninety new retirement plan provisions that affect individuals and businesses Most of these provisions do not go into effect until 2023 but there are many provisions that are retroactive and affect the 2022 tax year Part 2 Businesses covers the special tax laws that apply to various types of entities including sole proprietorships partnerships C and S corporations farming businesses trusts and estates employer provided retirement plans and tax exempt organizations Also covered are business income expenses deductions and credits accounting methods and procedures business assets tangible property regulations and much more This book has been extensively updated and rigorously vetted for accuracy by experts in the tax profession For more study help PassKey Learning Systems also offers a three part practice exam workbook with detailed answers and explanations so you can test yourself time yourself and learn Review Part 2 Christy Pinheiro, Collette Szymborski, 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 Part 2 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 guestions 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 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 much more Note This book has been extensively updated and rigorously vetted for accuracy 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 IRS Enrolled Agent Exam Part 1 - Individuals Taxation Spike Porter, 2025-05-14 Are you ready to unlock the door to a rewarding career in tax preparation and representation Do you want to gain the knowledge and confidence to pass the IRS Enrolled Agent Exam and become a trusted expert in federal tax law If so this comprehensive study guide is the perfect resource to help you achieve your goal IRS Enrolled Agent Exam Study Guide Your Complete Resource to Passing the Exam and Mastering Tax Law is a must have for anyone aspiring to earn the prestigious Enrolled Agent EA credential This book offers a detailed step by step approach to understanding the complexities of the tax system equipping you with everything you need to succeed on the Enrolled Agent Exam Whether you re a beginner or already experienced in tax preparation this guide breaks down essential concepts in an easy to understand format that simplifies the most challenging topics The Enrolled Agent EA credential is the highest certification awarded by the IRS to tax professionals and earning it opens doors to numerous career opportunities As an EA you ll have the ability to represent taxpayers before the IRS providing invaluable services to individuals and businesses alike But first you need to pass the rigorous Special

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