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# **EA Review**

**PART 3**

## **Representation**

**Representation:  
IRS Enrolled Agent Exam  
Study Guide  
2013-2014 Edition**

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

# Enrolled Agent Study Guide 2013

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yourself time yourself and learn      **Passkey Ea Review, Part 1** Richard Gramkow, David V. Sherwood, Christy Pinheiro, 2014-02 Learn how to become an Enrolled Agent with PassKey's comprehensive EA Review study program newly revised and thoroughly updated for tax year 2013 This is an in depth study guide for Part 1 of the IRS Enrolled Agent exam Using simple to understand language and numerous concrete examples this study guide helps demystify complex tax law The hundreds of targeted questions and answers prepare you for the EA exam offered during the May 1 2014 to February 28 2015 testing window Part 1 Individuals covers taxable and nontaxable income filing requirements deductions and credits capital gains and losses basis rental income estate and gift taxes retirement plans and much more This book has been extensively updated and rigorously vetted for accuracy by experts in the tax profession It includes the key provisions of Affordable Care Act taxes legal changes to the definition of marriage new foreign asset reporting requirements and much more For more study help PassKey Publications 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](#) Collette Szymborski, Christy Pinheiro, Richard Gramkow, 2012-03 This is a workbook of three complete Enrolled Agent exams with detailed answers to accompany the PassKey EA Review course books This workbook includes full exams on each of the three parts of the EA exam Individuals Businesses and Representation All of the answers are clearly explained in the answer section in the back of the book Using a multiple choice exam format you can test yourself on the following Part 1 The taxation of individuals Part 2 The taxation of partnerships sole proprietors corporations and other entities Part 3 Representation ethics e filing tax law and other tax topics Note This workbook is completely updated and includes coverage of the 2011 extensions of the Tax Relief Act as well as the recent Circular 230 updates This edition is designed for test takers who will take their exams in the 2012 2013 testing window from May 1 2012 to February 28 2013 During this period the 2011 tax year will be tested Test yourself time yourself and learn      *Passkey Ea Review, Part 2* Richard Gramkow, Christy Pinheiro, David V. Sherwood, 2014-03-01 Learn how to become an Enrolled Agent with PassKey's comprehensive EA Review study program newly revised and thoroughly updated for tax year 2013 This is an in depth study guide for Part 2 of the IRS Enrolled Agent exam Using simple to understand language and numerous concrete examples this study guide helps demystify complex tax law The hundreds of targeted questions and answers prepare you for the EA exam offered during the May 1 2014 to February 28 2015 testing window Part 2 Businesses covers the special tax laws that apply to various types of entities including sole proprietorships partnerships C and S corporations and farming businesses as well as trusts and estates retirement plans and tax exempt organizations Also covered are business income expenses and deductions accounting methods and procedures business assets 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 Publications also offers a six part practice exam workbook with detailed answers and explanations so you can test yourself time yourself and learn      *Enrolled Agent Practice Exams for Part 1, Part 2, and Part 3*

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- Chapter 3: Enrolled Agent Study Guide 2013 in Everyday Life
- Chapter 4: Enrolled Agent Study Guide 2013 in Specific Contexts
- Chapter 5: Conclusion

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## **Table of Contents Enrolled Agent Study Guide 2013**

1. Understanding the eBook Enrolled Agent Study Guide 2013
  - The Rise of Digital Reading Enrolled Agent Study Guide 2013
  - Advantages of eBooks Over Traditional Books
2. Identifying Enrolled Agent Study Guide 2013
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Enrolled Agent Study Guide 2013
  - User-Friendly Interface
4. Exploring eBook Recommendations from Enrolled Agent Study Guide 2013
  - Personalized Recommendations
  - Enrolled Agent Study Guide 2013 User Reviews and Ratings
  - Enrolled Agent Study Guide 2013 and Bestseller Lists
5. Accessing Enrolled Agent Study Guide 2013 Free and Paid eBooks
  - Enrolled Agent Study Guide 2013 Public Domain eBooks
  - Enrolled Agent Study Guide 2013 eBook Subscription Services
  - Enrolled Agent Study Guide 2013 Budget-Friendly Options
6. Navigating Enrolled Agent Study Guide 2013 eBook Formats
  - ePub, PDF, MOBI, and More
  - Enrolled Agent Study Guide 2013 Compatibility with Devices
  - Enrolled Agent Study Guide 2013 Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Enrolled Agent Study Guide 2013
  - Highlighting and Note-Taking Enrolled Agent Study Guide 2013
  - Interactive Elements Enrolled Agent Study Guide 2013
8. Staying Engaged with Enrolled Agent Study Guide 2013

- Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Enrolled Agent Study Guide 2013
9. Balancing eBooks and Physical Books Enrolled Agent Study Guide 2013
- Benefits of a Digital Library
  - Creating a Diverse Reading Collection Enrolled Agent Study Guide 2013
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Enrolled Agent Study Guide 2013
- Setting Reading Goals Enrolled Agent Study Guide 2013
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Enrolled Agent Study Guide 2013
- Fact-Checking eBook Content of Enrolled Agent Study Guide 2013
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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