

The background of the entire image is a close-up, slightly blurred view of the American flag, showing the stars and stripes in shades of blue, red, and white.

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# **EA Review**

## **Part 3: Representation**

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

**Richard Gramkow, EA  
Collette Szymborski, CPA  
David V. Sherwood, CPA, EA  
Christy Pinheiro, EA ABA**

# Irs Enrolled Agent Exam Study Guide 2015

**O. Ray Whittington**



## **Irs Enrolled Agent Exam Study Guide 2015:**

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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 2 Ideal for Enrolled Agent exam candidates tax preparers accountants and financial professionals looking to understand IRS business tax law

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Representative difficulty and topics for the IRS EA Exam The practice exams are developed specifically from the IRS content outlines with representative difficulty and distribution of questions The book is currently updated for the 2020 2021 testing cycle We focus on the topics specific to the exam to have you studying efficiently and not wasting time in your EA exam preparation 600 Practice questions for the Enrolled Agent Exam The book includes TWO FULL LENGTH PRACTICE EXAMS FOR EACH PART with detailed solutions indicating why the answer is correct Prepare yourself for test day by simulating the exam with the topics and difficulty you will see in the real EA examination Practice exams have been proven to be one of the best methods of enrolled agent exam preparation making this book the perfect guide to help you pass the IRS EA exam How to become an Enrolled Agent This enrolled agent study guide 2020 21 has been developed to help you achieve your professional goals Too often study material for EA exams is over priced and unfocused This book provides relevant material identified from the licensing board to ensure you can pass your IRS EA exam Don t waste time and money sieving through unnecessary or overly complicated study material Study more efficiently with our guide you won t be disappointed

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