

# EASIER TO LEARN, EASIER TO SUCCEED. YOUR GUIDE TO EA SUCCESS

Take your career from seasonal to annual and assist your clients when they need you the most.

## THE SPECIAL ENROLLMENT EXAMINATION

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**We are your partner in success on the EA exam—here to help you every step of the way.**

There are three parts to the Special Enrollment Examination (EA Exam). Each exam is a 3.5 hour, 100 question multiple-choice exam. These can be taken in any order. After you pass the first exam, you have two years to pass the remaining exams.

Fast Forward Academy | The leader in EA Review  
*We're here to help!*



## PART 1—INDIVIDUAL TAX

Average Study Time: 40-60 hours  
Topics Covered:

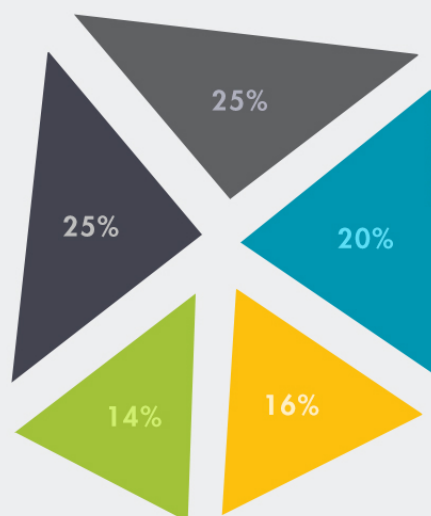
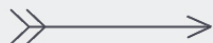
Taxation and Advice

Deductions and Credits

Preliminary Work and  
Taxpayer Data

Specialized Returns  
for Individuals

Income and Assets



### IMPORTANT TOPICS TO KNOW:

Filing Requirements  
Foreign Taxpayers and Accounts (FBAR, FATCA)  
Affordable Care Act  
Gross Income  
Retirement Plans, Pensions, and Annuities  
Adjustments to Gross Income  
Taxes and Credits  
Estate Tax, Gift Tax, and more

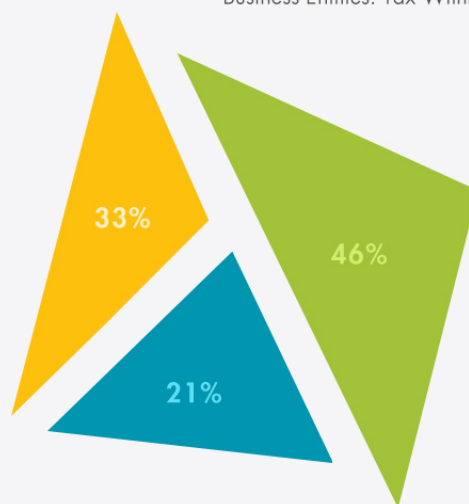
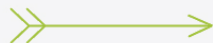
## PART 2—BUSINESS TAX

Average Study Time: 40-60 hours  
Topics Covered:

Taxation and Advice

Preliminary Work and  
Taxpayer Data

Specialized Returns  
for Individuals



### IMPORTANT TOPICS TO KNOW:

Business Entities: Tax Withholding, Employees, Accounting Periods & Methods  
Business Taxation  
Expenses and Deductions  
Net Operating Losses  
Partnerships  
Retirement Plans  
Redemption of Stock  
Specialized Returns, Trusts, and more

## PART 3—REPRESENTATION, PRACTICES, AND PROCEDURES

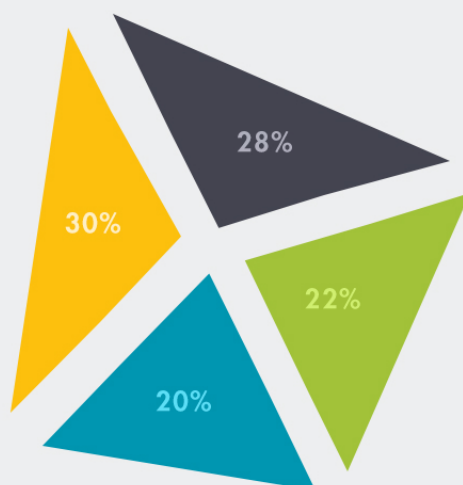
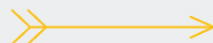
Average Study Time: 40-60 hours  
Topics Covered:

Taxation and Advice

Deductions and Credits

Preliminary Work and  
Taxpayer Data

Specialized Returns  
for Individuals

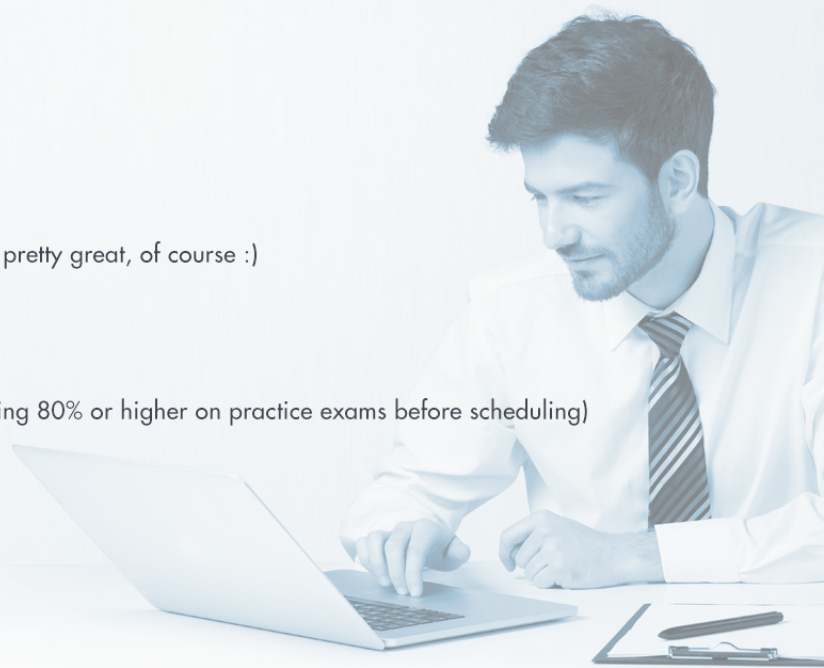


### IMPORTANT TOPICS TO KNOW:

Deadlines and Penalties  
Practice before the IRS  
Continuing Professional Education  
Power of Attorney  
Audits/Examinations  
Collection Process  
Tax Law and Regulations  
Burden of Proof, E-file Process, and more

## THE EA CHECKLIST

- ☐ Obtain PTIN at [www.irs.gov/ptin](http://www.irs.gov/ptin)
- ☐ Choose a review course (we've heard Fast Forward Academy is pretty great, of course :)
- ☐ Register account at Prometric [www.prometric.com/irs](http://www.prometric.com/irs)
- ☐ Schedule a free exam test drive (optional)
- ☐ Pay the exam fee and schedule your exam (we recommend scoring 80% or higher on practice exams before scheduling)
- ☐ Pass Part 1
- ☐ Pass Part 2
- ☐ Pass Part 3
- ☐ Submit Form 23 (tax compliance and background check)



## STAY MOTIVATED

**What's waiting on the other side of your exams?**  
**Unlimited representation rights before the IRS**



WHO ELSE HAS THESE?

- ✓ Attorneys
- ✓ CPAs

Your designation gives you the ability to represent any taxpayer on any tax matter, before any office of the IRS, no matter who prepared the return.

**AS AN EA YOU CAN HELP TAXPAYERS WITH:**

Audits  
Examinations  
Offers in Compromise  
Installment Agreements

Extending Collection Periods  
Abatements  
Releasing Liens  
Preventing a Levy

## YOUR STUDY SCHEDULE

There's a lot to study for the EA exam. Breaking the information into smaller, consistent, study sessions will help you learn information faster and retain it longer. We recommend:



**1-2**

**HOURS A DAY**



**4-5**

**DAYS A WEEK**



**1-1.5**

**MONTHS PER PART**

## MAINTAINING YOUR EA

### Initial Enrollment Cycle

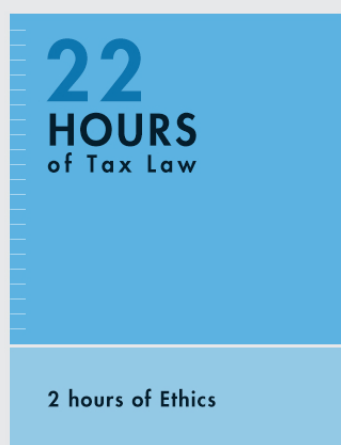
Once you receive your designation card in the mail, you can begin your Continuing Education hours. Your first renewal will more than likely be less than the standard 24 hour requirement. Your renewal date and required hours will depend on when you receive the designation and the last number of your social security number.

### Standard Renewal

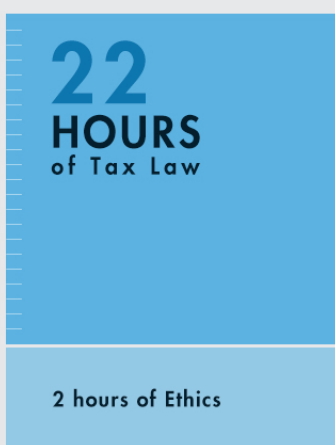
EAs are required to complete 72 hours of IRS approved Continuing Education every 3 years to maintain the designation.

You are only required to complete a minimum of 16 hours each year (14 tax law, 2 ethics). However, you will need 72 hours over a three year period. If you short yourself one year, you will need to make up the deficit the next year.

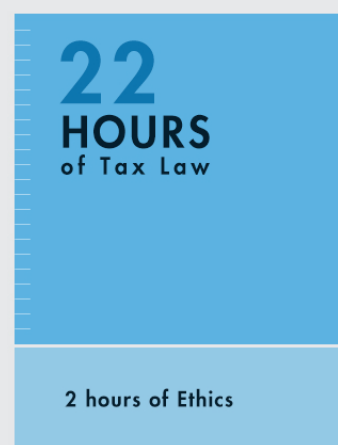
We recommend 24 hours each year. This makes it easy to track your courses when the time comes to renew. Our 24 hour package makes it easy to complete your requirements and offers access to a variety of tax law topics.



YEAR 1






YEAR 2



YEAR 3

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*We're here to help!*

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 800-798-PASS (7277)  
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