

• Enrolled Agents can prepare tax returns for individuals, partnerships and corporations, etc.
• Enrolled Agents represent over 10 million individuals and businesses throughout the United States.
• Enrolled Agents have the technical skill, higher earnings potential, better prestige and access to networking and professional tax organizations.
• Enrolled Agent candidates must pass a three-part comprehensive nationwide examinations.
• There are no education or experience requirements to take the Enrolled Agents examination.
• There is no apprenticeship after passing the examinations to become an Enrolled Agent.

1. PART 1 - Individuals

a. Section 1: Preliminary Work and Tax Payer Data (1) Preliminary work to prepare tax returns (2) Tax returns for individuals, taxpayer data

b. Section 2; Income and Assets (1) Income (2) Retirement income (3) Property, real and personal (4) Adjustments to income

c. Section 3: Deductions and Credits (1) Retirement deductions - (relating to IRAs) (2) Itemized deductions (3) Credits

d. Section 4: Taxation and Advice (1) Taxation (2) Minimization of taxes paid (3) Advising the individual taxpayer

e. Section 5. Specialized Returns for Individuals (1) Estate tax (2) Gift tax

The Sod House Frontier, 1854-1890, Economic Development in the Habsburg Monarchy in the 19th Century, The Eastern Shore Cookbook, Essential Oils and Me: A Young Living Experience, resources remote sensing experiment(Chinese Edition),

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