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INTERNAL REVENUE SERVICE

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Enrolled agents are granted unrestricted rights to represent taxpayers before the Internal Revenue Service, demonstrate special competence in tax matters, adhere to ethical standards, and are required to stay current with tax law and regulations by completing a minimum amount of continuing education annually.

GRANTED ON THIS DAY:

April 4, 2018

CA# 131 

Carol A. Campbell
Director, IRS Return Preparer Office

Special Enrollment Examination Irs

Brendan G. Carr

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structured to cover all key areas including practice before the IRS requirements for enrolled agents sanctionable acts rules and penalties power of attorney building the taxpayer's case and the filing process Each section delves deeply into relevant topics providing clear explanations and practical examples to aid understanding To enhance your preparation the guide includes a full 85 question multiple choice practice test Each question is accompanied by detailed explanations of the correct answers helping you to understand the reasoning behind each solution and reinforcing your knowledge of critical concepts The practice test is designed to mirror the format and difficulty of the actual SEE ensuring you are well prepared for the types of questions you will encounter This guide not only serves as a study tool but also as a practical reference for current and aspiring enrolled agents By thoroughly engaging with this material you will gain the confidence and expertise needed to excel in the SEE Part 3 and in your professional practice

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