Gleim®

2026 EDITION

ENROLLED AGENT

EXAM GUIDE

A System for Success

NATP SPECIAL EDITION

Gleim EA Review

Preferred Provider

NATP National Association of Tax Professionals

Enrolled Agent Exam Guide

A System for Success

Gleim is the preferred EA review provider of the National Association of Tax Professionals (NATP).

EA Exam Changes

This guide is updated with the latest EA exam administration information with PSI as the exam vendor. Learn more at gleim.com/ea-changes.

More EAs have used Gleim to pass the EA exam than any other review course or provider.

Welcome to our EA Exam Guide.

A System for Success

Dr. Gleim believed that success, both on your exam and in your career, starts with knowledge. He wrote the first edition of this guide decades ago, putting together the latest EA exam info, his best study tips, and more, so that anyone who wanted to become an EA would have easy access to everything they need to know to begin their journey. He never charged for it, and we've kept it updated ever since.

Our materials are always up-to-date, so no matter when you're preparing for the EA exam, you have everything you need to succeed. Our system is proven and simple: we'll help you master the testable topics and teach you what to expect on exam day, so that when you sit for your EA exam, you feel confident and in control.

For over 50 years, we have remained true to our mission: to create affordable courses that will help people like you pass their exam the first time. This guide will help you take your first steps toward being prepared and confident on exam day.

We wish you the best as you start your EA journey, from studying to a successful career.

As Dr. Gleim would say, onward and upward!

– The Gleim Team

Who is this guide for?

- Tax preparers, accountants, and everyone interested in learning more about tax or earning more for their expertise.

Who should become an EA?

- Uncredentialed tax preparers looking to garner more clients and advance their careers.
- Accountants who aren't CPAs or attorneys.
- CPAs or attorneys who wish to specifically advertise tax expertise.

Your journey starts here.

Table of Contents

Why Become an EA?

Backed by the Internal Revenue Service (IRS) and highly valued in the industry, earning your Enrolled Agent designation provides many professional benefits.

Increased salary

An Enrolled Agent credential helps you get more clients, charge more for your services, or even seek out a promotion due to your proven tax expertise. The average salary for an EA is $83,000 according to Payscale.com. This is a 54% higher salary than that of a non-credentialed tax preparer.

Better representation rights

Representation is one of the main benefits Enrolled Agents have over CPAs. EAs can provide representation to taxpayers in all 50 states, regardless of where they operate, growing their pool of potential clients considerably.

More visibility

Enrolled Agents have the added benefit of being listed on the IRS's RPO database as credentialed tax preparers. The database is used across the nation by potential clients seeking tax services.

For more information, please visit gleim.com/ea-salary.

Earning the EA designation will

- Unlock new career opportunities
- Increase your earning potential by 54% on average compared to an uncredentialed tax preparer
- Grow your customer base
- Allow you to represent more clients
- Earn the respect of your peers
- Have the IRS recognize you on their RPO database as a credentialed tax preparer
- Establish your expertise and improve your accounting knowledge and skill
- Help you build confidence in your abilities

Because EAs have unlimited representation rights, becoming an EA is a great way to signal to your clients that you're committed to meeting their needs. Without an EA credential, a tax preparer is only able to represent clients whose tax returns they have prepared and signed. Enrolled Agents can handle a variety of tax matters, including audits and appeals, and represent clients in any state without having to be an attorney or a CPA.

This excerpt from a chart produced by the National Association of Tax Professionals (NATP) breaks down the rights you'll have when you become an EA.

	No Designation	EA
Provide missing information	✓	✓
Call about processing	✓	✓
Receive notices/copies	✓	✓
Respond about math errors and preparation	✓	✓
Argue tax law		✓
Talk/disagree with the IRS on a tax return they prepared		✓
Talk/disagree with the IRS for the taxpayer on a return anyone prepared		✓
Talk with the IRS in an audit on a tax return that anyone prepared		✓
Talk with the IRS Collections officer		✓
Handle appeals		✓

In short, EAs act as agents of taxpayers faced with matters involving income taxes, estate and gift taxes, employment taxes, and excise taxes. Enrolled Agents report high job satisfaction and higher-than-average income than tax preparers without a designation.

Everyone who works with federal tax returns should aspire to become an Enrolled Agent, and we can help you pass all three parts of the EA exam in 1 year.

5 simple steps to passing the EA exam

1. Read this guide.
2. Obtain or renew your PTIN.
3. Schedule your exam.
4. Study for the exam.
5. **Pass.**

Basics of the EA exam

THE EA DESIGNATION IS
A MARK OF DISTINCTION

AMONG TAX PROFESSIONALS

The Enrolled Agent exam is the most common name for the Special Enrollment Exam (SEE), which has been administered by the IRS since 1959.

The IRS contracts with PSI Services to develop and administer the EA exam, which anyone other than attorneys and Certified Public Accountants (CPAs) must pass to practice before the IRS.

Unlike attorneys or CPAs, EAs have no education requirement, and pass rates for the EA exam are much higher than those of the CPA Exam. However, studying for the EA exam will still require thorough knowledge of the exam's format and a reliable, no-nonsense review course.

National Association of
Tax Professionals

The National Association of Tax Professionals

NATP is the largest association dedicated to equipping tax professionals with the resources, connections, and education they need to provide the highest level of service to their clients. NATP is comprised of more than 23,000 leading tax professionals who believe in a superior standard of ethics and exemplify professional excellence.

The organization welcomes all tax professionals in their quest to continually meet the needs of the public, no matter where they are in their careers.

Gleim is a preferred EA review provider of NATP

We encourage you to experience the benefits and support that come with an NATP membership when you join at natptax.com/membership.

NATP Preferred Partnership

The NATP and Gleim are committed to helping everyone in the tax preparation industry earn new credentials, better serve their clients, and reach the highest level of achievement in their careers. The NATP has partnered with us because of our high-quality materials, and we're excited to offer our materials as a member benefit. Our EA Test Bank and digital book for EA Part 1 are available for free to all NATP members. NATP members also receive substantial savings on other parts of our EA course, the #1 EA review course on the market.

IRS requirements to become credentialed

Education and experience

There are no particular education or experience requirements for the exam. However, candidates should be proficient in answering income tax accounting questions that appear on the EA exam. This proficiency can be gained through an EA review system like Gleim.

Examination

Pass all three parts of the EA exam within 3 years of passing the first part. All paid tax return preparers must have a Preparer Tax Identification Number (PTIN) renewed within the last year to register for the exam. Information on acquiring and renewing a PTIN can be found on page 12.

Ethics

Pass a suitability check. This includes both a tax compliance check (to ensure that no outstanding tax liabilities are owed and necessary tax returns have been filed) and a criminal background check.

The EA exam

The IRS contracts with PSI to develop and administer the EA exam. Each year, some changes should be expected from prior exams as emphases shift and as tax laws are passed or repealed.

Important dates

Each test cycle starts on May 1 and ends on the last day of the following February. * The exam for each cycle covers the tax laws in effect until the previous December 31. Our accounting and tax experts work to ensure each new edition thoroughly covers all applicable tax laws tested.

When is the testing window?

From the beginning of May to the end of February.*

Which tax laws are tested?

The tax law that was effective until December 31 of the prior year. For the 2026 test cycle, this includes One Big Beautiful Bill Act items applicable to tax year 2025. For the most up-to-date information, visit gleim.com/ea-exam.

**Check the IRS website for the latest information on testing availability. Testing for the 2026 EA-SEE test cycle began July 1, 2026, for U.S. candidates. International testing and scheduling are expected to begin September 1, 2026.*

Exam format

The EA exam consists of three distinct parts, with 3.5 hours of testing time for each part (4 hours total seat time including the test, tutorial, and survey). Each exam part contains 100 multiple-choice questions (MCQs) and covers a wide range of taxation topics. The 100 MCQs are split into three sections, and there are two optional 10-minute breaks after the first two sections. Page 25 has more information about progressing through each section of the exam.

Part 1

Individuals

3.5 hours

100 MCQs

Part 2

Businesses

3.5 hours

100 MCQs

Part 3

Representation, Practices and Procedures

3.5 hours

100 MCQs

Subject matter tested

The questions on the exam test candidates' ability to complete and file forms and tax returns, as well as represent taxpayers before the IRS. The exam covers federal taxation, tax accounting, and the use of tax return forms for individuals, partnerships, corporations, trusts, estates, and gifts. It also covers ethical considerations and procedural requirements.

Below are the main sections of each part of the exam and the approximate number of questions within each section. Questions in each exam part are randomized.

PART 1	(100 QUESTIONS, INCLUDING 15 EXPERIMENTAL QUESTIONS)
Individuals	
Section 1: Preliminary Work with Taxpayer Data	14 Questions
Section 2: Income and Assets	17 Questions
Section 3: Deductions and Credits	17 Questions
Section 4: Taxation	15 Questions
Section 5: Advising the Individual Taxpayer	11 Questions
Section 6: Specialized Returns for Individuals	11 Questions

PART 2	(100 QUESTIONS, INCLUDING 15 EXPERIMENTAL QUESTIONS)
Businesses	
Section 1: Business Entities and Considerations	30 Questions
Section 2: Business Tax Preparation	37 Questions
Section 3: Specialized Returns and Taxpayers	18 Questions

PART 3	(100 QUESTIONS, INCLUDING 15 EXPERIMENTAL QUESTIONS)
Representation, Practices and Procedures	
Section 1: Practices and Procedures	26 Questions
Section 2: Representation before the IRS	25 Questions
Section 3: Specific Areas of Representation	20 Questions
Section 4: Filing Process	14 Questions

These topics and question numbers are subject to change.
For the most up-to-date information, please visit gleim.com/ea-exam.

How the EA exam is scored

Because exams may contain experimental questions, scaled scores are determined by dividing the number of correctly answered questions by the total number of questions in the exam and then converting the result to a scale that ranges from 200 to 800.

A passing score

The IRS sets the scaled passing score at 500, which ensures that candidates who pass have the minimum level of knowledge needed to practice before the IRS.

Exam scores are confidential and revealed only to the candidate and the IRS. You will see your result on screen at the end of the exam, and you will receive your score report by email.

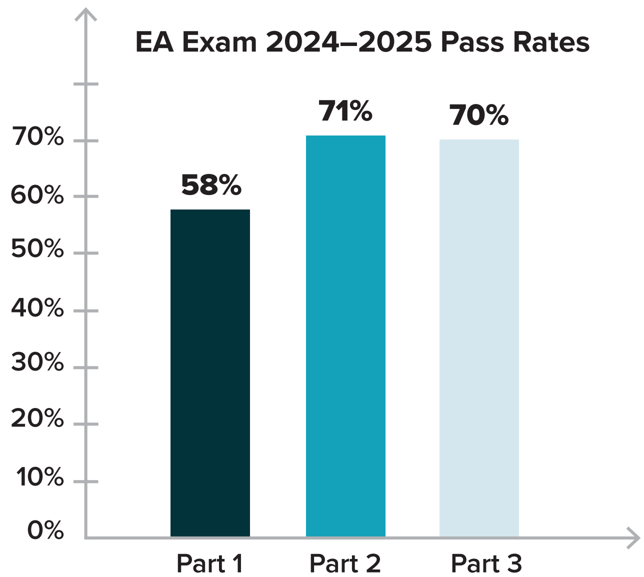
Stressed about passing?

Check out our blog at gleim.com/ea-blog for real exam prep stories, our top tips and study advice from professionals, and lifestyle content.

EA exam pass rates

As the pass rates show, the EA exam is achievable as long as you prepare for it. These 2024–2025 pass rates are the most recent available at the time of print.

Get the most up-to-date information at gleim.com/ea-pass-rate.



EA exam costs

There are three fees you must pay to take the EA exam.

Fees	Amount
Scheduling fee (per part)	US $317.00
Enrollment to practice before the IRS application fee	US $140.00
Preparer Tax Identification Number (PTIN) fee*	US $18.75

**Note that this is not a one-time fee. The IRS requires you to pay this fee annually to renew your PTIN.*

These fees add up to about $1,110 for all three parts, not including review materials. It isn't cheap, but think of exam costs as an investment.

Investing in yourself is one of the best things you can do with your time and money. Think about what you want out of your career and what kind of investment your current circumstances will allow you to make.

Becoming an EA can help you showcase tax expertise, and EAs report higher average earnings and career growth compared to non-credentialed tax preparers. Your EA credential will return your investment with interest.

Fees are subject to change. For the most up-to-date information, visit gleim.com/ea-cost.

Signing up for the EA exam

Obtain a PTIN

To obtain a Preparer Tax Identification Number, you must complete Form W-12 online or by mail. We recommend online because it provides you with a PTIN instantly.

1. Go to irs.gov/ptin.
2. Create your account.
3. Complete the application for a new PTIN and pay the required fee.

What is a PTIN?

A Preparer Tax Identification Number (PTIN) is required by the IRS for anyone who is filing taxes for another individual or business for compensation.

Schedule an exam part

Go to PSI's website and follow the prompts to schedule your exam.

You will be provided a number confirming your appointment. You will need this number to reschedule, cancel, or otherwise change your appointment.

Rescheduling or canceling your appointment

If you need to change the date, time, or location of your exam, you must contact PSI.

Remote testing option

PSI offers remote testing for both domestic and international EA exams, providing more flexibility if you're not located near a PSI testing center. To sign up for a remote exam, follow the same steps as for an in-person exam, but select the online option on PSI's website. When taking your exam, you must follow PSI's strict remote proctoring guidelines. Learn more on page 27.

Visit gleim.com/become-ea for more information about scheduling your exam.

When and where to take the exam

For the 2026 test cycle, PSI will offer EA exam testing from July 1, 2026, to February 28, 2027. Typically, the exam is offered during each annual testing window from May 1 to the end of February the following year. The EA exam is not offered during the blackout months of March and April to give time to update the exam for a new year of tax laws.

Register for an exam part early to give yourself more flexibility when scheduling. Testing centers and online testing appointments can become booked up, so the sooner you register and schedule your appointment, the more likely you are to get a convenient appointment.

All three exam parts do not have to be taken or scheduled during the same test window, and candidates can sit for examination parts up to four times each during a test window.

That said, we recommend candidates try to pass all three exam parts within 1 year and pass each part the first time. This is an attainable goal for most tax professionals. On the next page, we'll show you how.

Remember

After you pass your first exam part, you have 3 years to complete the other two.

International EA candidates

Beginning September 1, 2026, international candidates can take the exam via remote proctoring only—in-person testing is not available outside the U.S. Availability is subject to change, so check with the IRS and PSI for up-to-date information.

Preparing for the EA Exam

Success on the EA exam requires a systematic approach to your preparation and exam-day strategy.

Developing your study plan

Your goal is to pass each part of the EA exam the first time you sit. To do so, you should develop an approach that best suits your needs and individual preferences.

Different people are able to study for different amounts of time per week. How quickly you will be able to prepare depends on your personal circumstances.

Be realistic about what you can expect from yourself and make a plan you will be able to keep. If you identify a weakness, tailor your study plan accordingly. You won't have to spend the same amount of time on every topic. You should be able to pass all three parts within 1 year if you're able to prioritize studying.

Ask yourself these questions:

- *How familiar am I with the material?*
- *When were my last accounting classes?*
- *How much experience do I have with individual and/or business taxes?*
- *How much time do I have available to study?*
- *How long can I concentrate in one sitting?*

Take advantage of the Gleim Study Planner

We know one size does not fit all and that many factors affect your study schedule.

The Gleim Study Planner and your Personal Counselor will help you make, and stick to, a plan that leads to EA exam success.

Our study planner allows you to build a personalized plan that fits your life, and your dedicated Personal Counselor is there to provide the support you need to keep you on track every step of the way.

How to study

You should study when and where you study best. Find study areas that are calm, well lit, and distraction-free, and schedule your study time for when you are most productive and able to focus. If you're a morning person, don't expect to get your best studying done into the late hours of the night. Make EA review your top priority until you've passed the exam.

Gleim EA Review makes it easy to study anywhere. Access your course on your phone, tablet, or laptop. Look for nearby libraries, hotels, coffee shops, and restaurants that have free wifi, a good ambiance, and comfortable chairs. If your commute is long or you use public transportation, consider spending that time listening to audio lectures.

You need an EA prep course

Because the scope of knowledge required for the EA exam is so comprehensive, you need a review course to pass. Preparing for the exam on your own would require you to spend nearly as much time figuring out what to study and searching for materials as it would for you to study for the exam.

We've already done that work for you. More specifically, our team of accounting and tax experts, comprised largely of professors at top-ranking accounting schools with actual industry experience, make sure every topic is taught in a way you can easily understand.

Our system is all about breaking down your studies into simple, straightforward steps that pair with our easy-to-use platform. This gives you responsive feedback so you always know where you are in your studies, what's next, and how far you have left to go until exam day.

Average Study Time

You should plan on spending at least 10 hours per week studying.

Part 1

- 80-90 hours
- 7-9 weeks

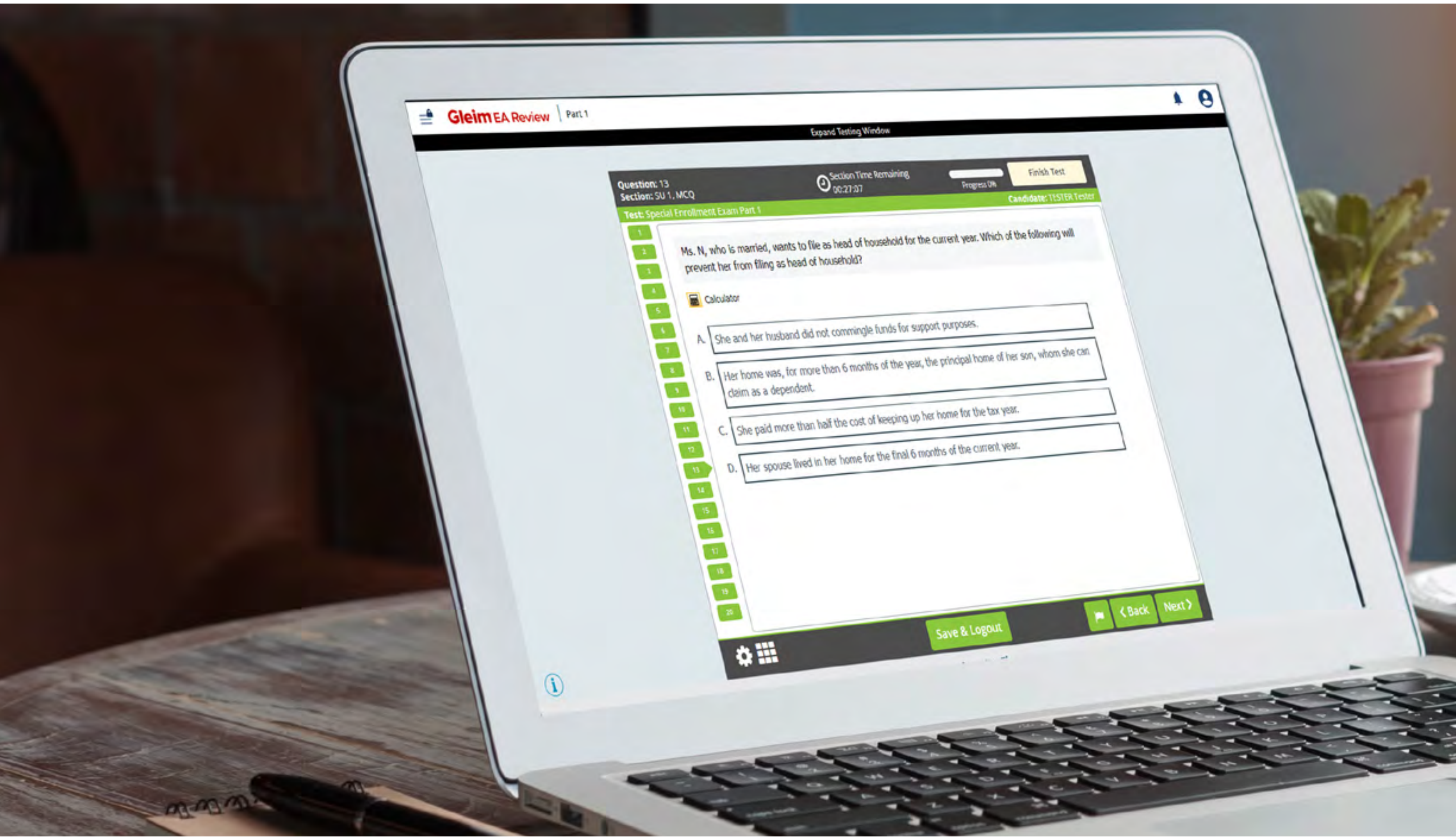
Part 2

- 110-120 hours
- 10-12 weeks

Part 3

- 45-55 hours
- 4-6 weeks

With this as a baseline, most candidates should be able to prepare for and pass a part of the EA exam within 2 or 3 months and all three parts within 1 year.



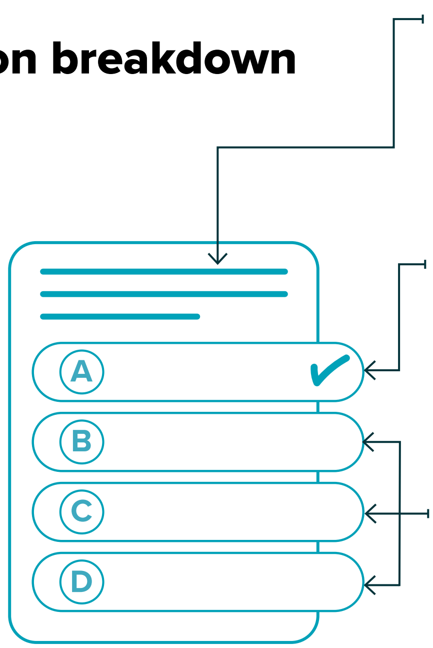
An Inside Look at the EA Exam

Multiple-choice question breakdown

For each part of the EA exam, you will be given 3.5 hours to answer 100 multiple-choice questions (MCQs).

At the most basic level, each question consists of three parts:

- ✓ The question stem
- ✓ The best answer choice
- ✓ Three distractors



THE QUESTION STEM

The question stem includes the question, details necessary for answering the question, and extraneous information.

THE BEST ANSWER CHOICE

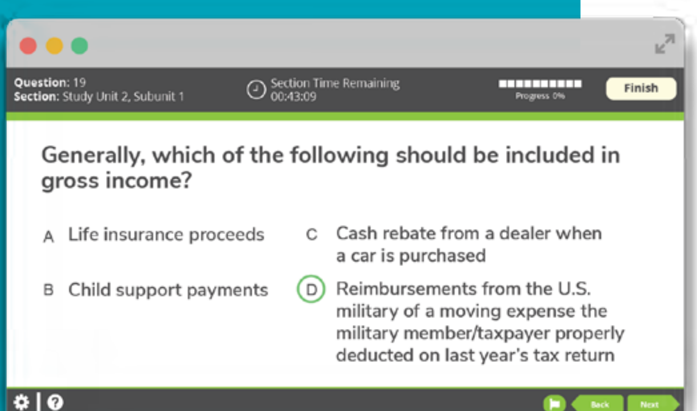
The correct answer is the best possible answer choice of the four answer choices provided.

THE DISTRACTORS

The remaining three answer choices are designed to distract you by seeming plausible.

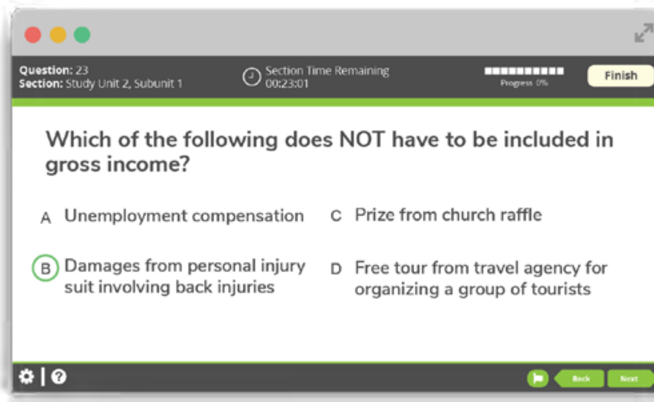
Direct questions

This is the type of MCQ most candidates will be familiar with, and it's the most common type of question on the EA exam. Direct questions are straightforward and present four single-statement answer choices. Choose the response that best answers the question.



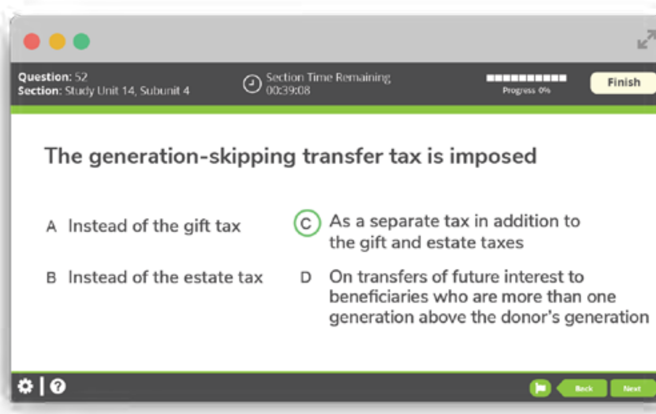
Negative questions

Sometimes MCQs include negative phrasing with the words EXCEPT or NOT in all caps. Pay special attention when you see negative words. If you're moving through the questions quickly, it can be easy to gloss over what the question is actually asking. Remember, select the answer that is NOT like the others.



Incomplete sentences

This type of MCQ requires you to select the answer that best completes the statement.



Multiple-choice question answering tips

A solid multiple-choice answering technique will help you maximize your score on each part of the EA exam. Remember, knowing how to take the exam and answer individual questions is just as important as studying the subject matter tested on the exam. This will reduce stress and the number of surprises you experience on exam day.

Work through the question systematically

Start by reading the sentence that is actually asking the question.

This is usually the last sentence of the question stem. Use the question to decide what information in the stem is essential and what is extraneous. This is where you should look for negative phrasing.

Read the answer choices carefully.

- Even if the first answer appears to be the correct choice, do not skip the remaining answer choices. Questions often ask for the “best” of the choices provided.
- Treat each answer choice as a true/false question as you analyze it.
- In computational items, distractors are carefully calculated such that they are the result of making common mistakes. Be careful, and double-check your computations if time permits.

Determine the best available answer.

By exam day, you’ll likely have an idea of what the correct answer will look like before you see it. As you practice answering questions and get more familiar with the concepts being tested, you’ll hone your intuition and get better at identifying what exactly you’re being asked for. Even if you’re stumped, and sometimes you might be, don’t panic. You don’t need to get every single question right to pass.

The Gleim Answer Explanations

Using the Gleim EA Review Course, you will get plenty of practice perfecting educated guessing. This is one of the reasons we ask you to complete a quiz before you review the material. During your study sessions, read the answer explanations for all of the questions so you can see the results of your guess and get the information you need to avoid guessing next time.

Make an educated guess

Do not agonize over any one item. If you encounter an EA exam question that is ambiguous or unfamiliar, make an educated guess. Educated guessing involves three steps:

1. **Rule out easily identifiable distractors.**
2. **Speculate on the rationale behind the question. Ask yourself, "What does the IRS want me to know?" or "Why does the IRS want to test this?"**
3. **Select the best answer or your best guess between two equally appealing options.**

You have a 25% chance of answering the question correctly by blindly guessing. For many multiple-choice questions, one or two answer choices can be eliminated with minimal effort, which considerably increases your odds of getting the answer right.

Once you've made your guess, flag that question and move on. You can return to the question during your review, but you should not waste time agonizing over your best guess before you've answered all of the exam questions.

Never leave a question unanswered

Your score is based on the number of questions you answer correctly. You are not penalized for answering a question incorrectly, which is why you don't want to leave a question unanswered and why we recommend educated guessing. Remember to click the "Flag" button for every question you guess on and plan on returning to later if time allows.

If you cannot rule out options to make an educated guess, pick the most intuitive answer. Your gut is usually correct, and you have just increased your chances of earning points from 0% (leaving it unanswered) to 25% by making an intuitive guess.

Learn from your mistakes

Learning from questions you answer incorrectly is very important. Each question you answer incorrectly during your practice quizzes is an opportunity to avoid missing actual test questions on your EA exam. Carefully study the answer explanations provided until you understand why the original answer you chose is wrong, as well as why the correct answer is right. You should even do this for questions where you made an educated guess. This will help inform your intuition for future questions and sharpen that skill before exam day.

There are seven errors that test takers commonly make. The first six errors can be fixed by practicing working through the questions systematically and keeping calm on test day. The seventh is just a matter of giving yourself enough time to learn the material. The thing these potential pitfalls have in common is that they all can be addressed before you sit for the exam.

Seven common errors

1. Misreading the question stem
2. Not understanding what is required
3. Making a math error
4. Applying the wrong rule or concept
5. Getting distracted by one or more of the answer choices
6. Eliminating answer choices from consideration too hastily
7. Not knowing the topic tested

Study your exam site location

A few weeks before you sit for your exam, take some time to become familiar with your exam site. Make sure you know your test center location and plan your route ahead of time, allowing for traffic and travel time. You will be more confident on exam day if you know what to expect at the testing center.

Take Mock Exams seriously

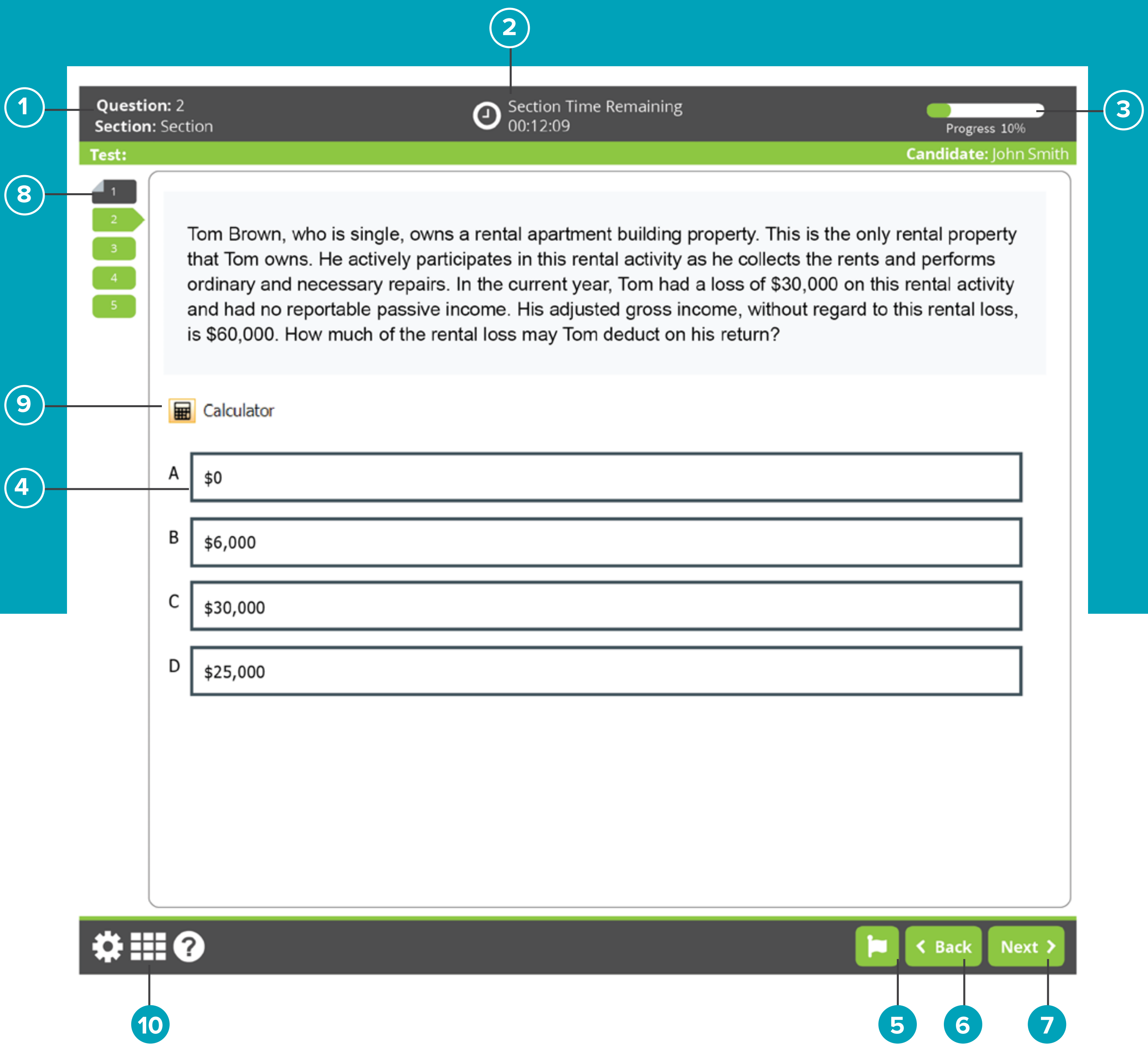
Our Mock Exams simulate the EA test-taking experience.

It's timed, weighted, and scored just like the real thing, and it's the best way to hone in on where to focus before test day.

When you have completed your Mock Exam, SmartAdapt™ will evaluate your results and walk you through a Final Review just before you sit for your exam.

Toolbar Icons and Navigation

Below is what you can expect to see when you're studying in our EA Review Course. It gives you an authentic exam-day experience, so you'll be familiar with the exam length and timing long before exam day.



1 Question Number and Section

Indicates which question you are answering and the section of the exam you currently have on-screen.

2 Time Remaining

Displays the time you have remaining in the current section. Clicking it will display the total exam time remaining.

3 Progress

Tracks how far along you are in the exam and shows the percentage of questions answered.

4 Answer Choices

To select an answer, click the box that contains it. Once clicked, the box will be highlighted. To change your answer, simply click a different box.

5 Flag

Click this button to flag any question you wish to return to later. Keep these to a minimum while doing practice exams and on the real EA exam to maintain your time budget.

6 Back

Move to the previous question.

7 Next

Move to the following question.

8 Question Numbers

A numbered list where you can track your position in the exam questions at a glance. You can use these numbers to navigate the questions. The numbered buttons change appearance according to their status:

- 1 — **Complete**: dark gray rectangle
- 2 — **Current**: green and arrow shaped; becomes gray once you select an answer choice
- 3 — **Incomplete**: green rectangle
- 4 — **Flagged**: a flag icon appears on the right side of the number

9 Calculator

An on-screen calculator will be accessible through the interface. It performs basic arithmetic such as addition, subtraction, multiplication, and division, and will be sufficient for the questions you will encounter on the exam.

10 Section Review

Use this grid to travel directly to a question or filter questions by unattempted, attempted, or flagged.

Managing time on the EA exam

Managing your time well is critical to passing the EA exam. The only information you get during your exam is a clock providing the hours, minutes, and seconds remaining. It's up to you to decide how much time to spend on each question and how much to leave yourself for reviewing your answers.

The Gleim Time Management System

The key to success is getting comfortable answering every question, without hesitation, in a designated amount of time. Based on the half-century we've spent helping millions of people pass their exams, your best approach for the EA exam is to spend 1.5 minutes per MCQ.

It's fine to spend about 2 minutes on the questions you find difficult, but remember you can flag them for review later. When you follow our system, you'll have around 60 minutes for review split across three review sessions after each section of questions. Your top priority is giving yourself enough time to answer every single question, and remember, there's no penalty for incorrect answers.

Optional breaks

The exam is broken into three sections of either 34 or 33 questions, separated by two optional 10-minute breaks. Once you submit questions 1–34, you'll choose to either take a 10-minute break or begin questions 35–67. You'll have another opportunity for a 10-minute break before you move on to questions 68–100. Once you submit your answers for each section of questions, you won't be able to return to that section.

Unscheduled breaks

At the test center, you can take unscheduled breaks to go to the bathroom or your locker as long as you notify the administrator, but the exam clock will continue to count down.

If you're testing remotely, unscheduled breaks are not allowed. You need to remain in the room and in view of the camera, or your exam will be terminated.

Time management advice

Any extra time you build into your overall budget should be used wisely. Ultimately, you want to make full use of all time available. No matter how much extra time you have left, use it wisely and use it all; don't leave the testing center early.

Practice makes perfect

We use short Practice Exams because they help hone your skills and test your knowledge without feeling too long. We have been helping people pass for decades, and we can say with confidence that our strategy works.

You will have no trouble budgeting your time on the EA exam after extensive practice with our short exams. Each Practice Exam contains approximately 20 questions and should be completed in 30 minutes, with an additional 10 minutes for review. Practice flagging questions you wish to return to and selecting the best answer for each question on your first pass.

Act as if each Practice Exam is being performed on exam day.

Time budget for the exam

To accomplish answering 100 multiple-choice questions in 3.5 hours, you should aim to spend about 1.5 minutes per question and complete 16–17 questions every 25 minutes. This will allow you to spend about 70 minutes answering and reviewing each of the three sections of questions.

Use a page of scratch paper to budget your time and note how many questions you are completing in 25-minute intervals. This will help you stay on track.

Create two columns and write out 1, 18, 35, etc., on the left and 3:30, 3:05, 2:20, etc., on the right.

It should look like this.

MCQs	TIME REMAINING
QUESTION 1	3:30:00
QUESTION 18	3:05:00
1ST REVIEW *(complete after question 34)*	2:40:00
1ST BREAK *(clock stops)*	2:20:00
QUESTION 35	2:20:00
QUESTION 51	1:55:00
2ND REVIEW *(complete after question 67)*	1:30:00
2ND BREAK *(clock stops)*	1:10:00
QUESTION 68	1:10:00
QUESTION 84	0:45:00
3RD REVIEW *(complete after question 100)*	0:20:00

Budgeting your time this way allows you to have 20 minutes at the end of each of the three sections to review your answers before you move on.

Once your break starts, the exam clock will pause. It will automatically resume after 10 minutes or when you choose to continue the exam, whichever is earlier.

Keeping track of your progress will help you gauge your pace and ensure you finish with enough time left to review the questions you flagged.

Passing the EA Exam

You'll be more confident on exam day if you know what to expect.

Exam day tip

Remember, you shouldn't be cramming on the day of your exam. Instead, create one or two flashcards with formulas or anything else you tend to have trouble recalling and review them before heading to the testing center. This can help prevent a slow start at the beginning of your exam.

Arriving at the test center

Plan to arrive at the test center at least 30 minutes before your scheduled appointment time. When you arrive, an administrator will guide you through check-in. Your ID will be verified, and you'll complete a security screening. PSI recommends leaving personal items in your car or at home, but if you need to, you can store your items in the designated storage area.

Once you're in the testing area, you'll have time to familiarize yourself with the testing software before starting your exam, and you'll be provided with scratch paper and a pencil. You are not permitted to communicate with other candidates in the testing area.

When you finish your exam, quietly exit the testing area, and an administrator will guide you through checkout.

Test center—dos

- Arrive at the test center about 30–60 minutes ahead of your appointment time.
- Bring a snack or drink to leave in the storage area in case you need it during your breaks.
- Wear comfortable clothing with layers you can remove and store in a locker if needed.

Test center—don'ts

- Bring study materials.
- Bring personal items. PSI suggests leaving your items in your car or at home.
- Communicate with other candidates once you enter the testing area.

ID requirements

You must present a valid, unexpired form of identification before you can test.

The ID must

- Be government-issued (e.g., driver's license or passport)
- Contain a current photo and your signature
- Have your full name that matches your exam appointment registration

For a full list of accepted IDs, read the IRS Candidate Information Bulletin.

Learn more and get the latest information at gleim.com/become-ea.

Remote testing guidelines

To test remotely, you'll need to have a quiet, clutter-free area to take your exam. You'll also be required to complete a system compatibility check to ensure your computer meets the requirements.

Candidates testing remotely must adhere to the following additional rules:

- Unscheduled breaks are not allowed, and if you leave your computer at any time outside of a scheduled break, your test will be terminated.
- You cannot use scratch paper, but you will have access to an electronic whiteboard.
- Earplugs or sound-dampening headphones are not allowed.
- A Military ID is not a valid form of identification.

Learn more about the remote testing guidelines in the IRS Candidate Information Bulletin.

EA candidate misconduct and cheating

The IRS's Candidate Information Bulletin states its policy on cheating:

> *The IRS takes candidate misconduct, including cheating, very seriously. If the IRS determines that a candidate is culpable of misconduct or has cheated, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of test scores, disqualification from subsequent test administrations, and civil and criminal penalties. In cases where candidate misconduct or cheating is discovered after a candidate has obtained an Enrolled Agent card, the IRS may rescind the card.*

Be sure to read your Candidate Information Bulletin so you know the guidelines regarding misconduct and items that are prohibited from the exam site.

The EA exam's nondisclosure statement is reproduced here to remind all EA candidates about the IRS's strict policy, which Gleim supports and upholds.

> *This exam is confidential and proprietary. It is made available to you, the examinee, solely for the purpose of assessing your proficiency level in the skill area referenced in the title of this exam. You are expressly prohibited from disclosing, publishing, reproducing, or transmitting this exam, in whole or in part, in any form or by any means, verbal or written, electronic or mechanical, for any purpose, without the prior express written permission of the IRS.*

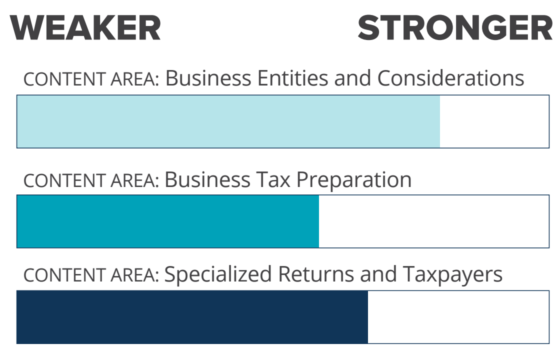
Score reporting

When you complete your exam, a pass/fail message will appear on your computer screen. You will later receive an email containing your score report.

For a passing exam, the score report will only show a passing designation. It will not show a score.

For a failing exam, the score report will show a scaled score between 200 and 500. It will also provide a bar graph indicating your stronger and weaker content areas.

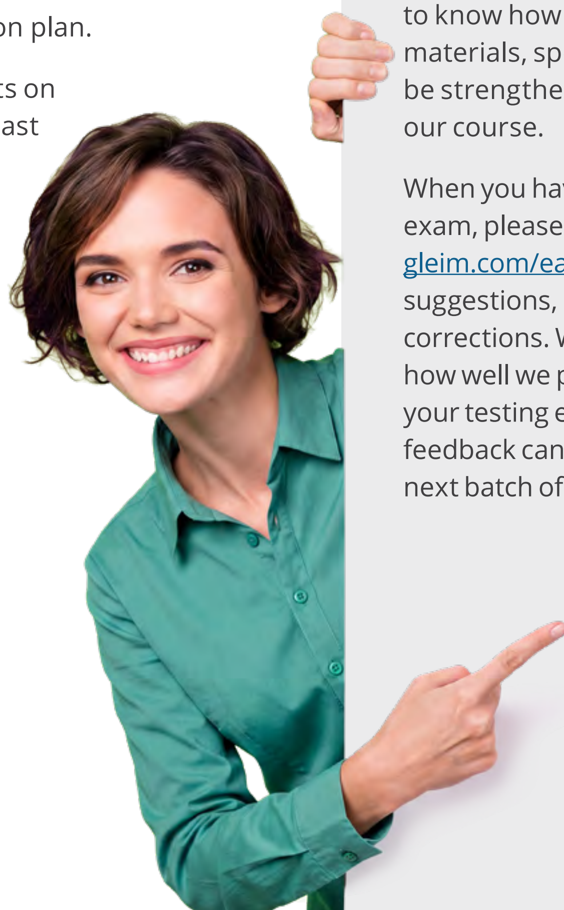
Use this information to help you create a study plan to strengthen your weaker areas so that you'll be ready to pass on your next attempt.



If you receive a failing score

- First, you should analyze your score by using the diagnostic information in your score report.
- Then, contact your Personal Counselor so we can help you get back on track with your studies and help you create a personalized revision plan.

Many EA candidates do not pass all parts on their first attempt and have to take at least one part twice. Candidates who pass a part (or parts) of the examination can carry over passing scores for up to 3 years from the exam date of the first exam part passed.



Share your feedback!

We value and depend on feedback from EAs and EA candidates to know how to improve our materials, specifically on topics to be strengthened and/or added in our course.

When you have completed the exam, please contact Gleim at gleim.com/ea-feedback with your suggestions, comments, and corrections. We want to know how well we prepared you for your testing experience, plus your feedback can help us guide the next batch of EA candidates.

After You Pass

Congratulations! After you enroll, you'll be an official Enrolled Agent.

Enroll to practice before the IRS

Within 1 year of the date you pass your last exam part, you must submit Form 23, *Application for Enrollment to Practice Before the Internal Revenue Service*, and pay the required fee. You can submit Form 23 online on the IRS website.

Maintain your EA credential

Staying enrolled

The IRS requires EAs to renew enrollment status every 3 years. On the IRS website, you'll need to complete and submit Form 8554 and pay the required fee.

Renewing your PTIN

Once you become an EA, you must renew your PTIN annually between mid-October and December 31. You can renew your PTIN and pay the required fee on the IRS website.

Continuing education (CE)

Enrolled Agents must complete 72 hours of CE over the 3-year enrollment period (with a minimum of 16 hours per year) to remain active. This includes 2 hours of ethics or professional conduct per year.

Learn more at gleim.com/maintain-ea.

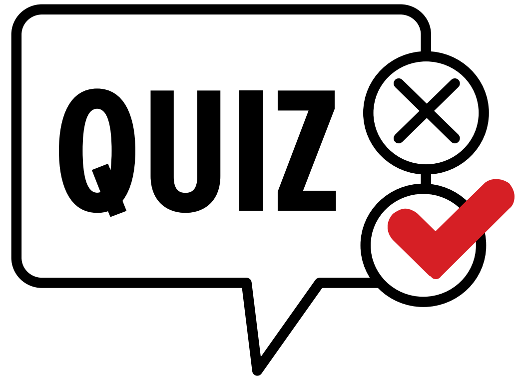
Free continuing education hours

With our Premium EA Review Course, you get your first 72 CE hours for free. Hours can be redeemed for any CE course in our catalog.

Enjoy your EA benefits

A higher earning potential and better career opportunities are yours once you attain your credential. You also have increased representation rights, increasing your scope of potential clients.

Test Your Knowledge



Ready for a pop quiz? See if you can answer the EA question below, which demonstrates how topics are tested on the EA exam.

When a practitioner, i.e., an attorney, a CPA, or an Enrolled Agent, knows that a client has backdated a document that the client wants the representative to submit to the IRS, the representative has a duty to do which of the following?

A Submit the document (providing the client has provided the representative a document declaring him or her free from malpractice liability).

B Notify the local district attorney of a possible crime.

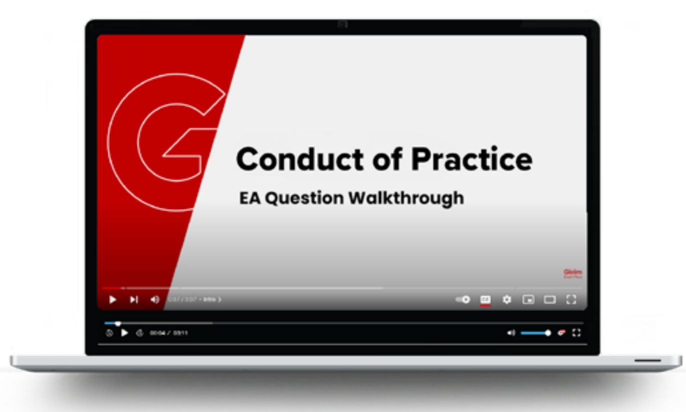
C Submit another document that will offset the gain anticipated by the submission of the false document.

D Advise the client promptly of such noncompliance, error, or omission, as well as the consequences under the revenue laws.

Check your answer and watch a walkthrough of this question by Gleim Instruct Professor, J.T. Eagan.

gleim.com/ea-mcq-video

Our EA review course is packed with more expert-led Gleim Instruct videos just like this one, which are designed to boost your comprehension and exam confidence!



Free Exam Resources

EA Exam Questions

Go to gleim.com/free-ea-mcqs to try out a selection of MCQs from our extensive EA test bank. When you have completed the quiz, you will receive a score broken down by topic and have the option to review your answers.

Gleim EA Review Course Demo

To see why Gleim is the preferred choice of EA exam candidates, try the Gleim EA Review Course for free at gleim.com/ea-demo. Enjoy access to our innovative SmartAdapt™ technology, watch our Gleim Instruct videos, and access the largest test bank of realistic, exam-quality questions.

IRS Study Material

The Gleim Review System contains everything you need to pass, but some candidates may wish to refer to the Internal Revenue Code, Circular 230, IRS publications, and IRS tax forms and accompanying instructions, which can be found at irs.gov/forms-instructions.

Some candidates also find irs.gov/taxtopics to have additional helpful information.

Gleim EA Blog

Go to gleim.com/ea-blog for study tips, exam information, and professional advice. Follow us on social media and we'll let you know when the latest information goes live.

Gleim EA Resource Page

Visit the Gleim Resource Center at gleim.com/become-ea.

Stay up-to-date on EA exam news and tips

Read about exam-day strategies and get professional development advice by following us on social media.

- @GleimTax
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