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1 which of the following is correct regarding the accumulated earnings on a corporation a if the tax applies interest is calculated from the date the return was filed b the tax rate is 25 c interest is calculated on the tax from the date the return was originally due without extensions the irs special enrollment examination see consists of multiple choice questions that test the knowledge and skills required for an enrolled agent these sample test questions have never been used on any current or prior see [irstaxtraining.com](http://irstaxtraining.com) inc is pleased to provide our enrolled agent ea exam study guide this material is designed to prepare tax professionals for part 2 businesses of the irs special enrollment exam see and provides an overview of the subject areas that are outlined for the examination period between may 1 2021 february 28 2022 in this enrolled agent exam part 2 guide you ll learn everything you need to know about part 2 of the ea exam so you can prepare effectively and pass efficiently specifically we ll cover the syllabus format difficulty study tips and more for this exam part make sure you are ready for your enrolled agent exam with free practice questions and resources practice questions flashcards and more the irs uses three different mcq multiple choice question formats for the enrolled agent exam questions in order to best prepare yourself for exam day you should review this ea exam pattern and lots of sample questions in your review course 1 two taxpayers married on november 30 that same year the husband enrolled in an accredited college to further his career and subsequently received a form 1098 t tuition statement the wife was employed with an income of 45 000 and paid for the husband s education expenses the taxpayers did not receive any other income for the year format 1 direct question this mcq simply asks a question directly while these questions can sometimes be answered with a yes or no in the case of the ea exam the candidate must always select a specific answer example a taxpayer who receives a form 1099 misc with the wrong dollar amount in box 7 should do which of the following 200 practice questions for the enrolled agent exam the book includes two full length practice exams 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 gain access to free ea exam questions and detailed answer explanations be prepared for how you will be tested on the actual ea exam with these authentic exam emulating questions when you have completed the ea questions you will receive a score as a breakdown by topic irs enrolled agent test part 2 business learn with flashcards games and more for free if you re preparing for the irs enrolled agent exam here is a guide on how to interpret and answer the multiple choice test questions study with quizlet and memorize flashcards containing terms like unit 1 business and requirements solo proprietorship partnerships and more enrolled agent 2022 part 2 flashcards learn with flashcards games and more for free the enrolled agent 2 exam requires a candidate to understand business expenses on schedule c get on i 75 for all your cpa exam and enrolled agent review 1 under treasury department circular no 230 which of the following is incompetence or disreputable conduct a conviction of any misdemeanor offense under federal state or local law b conviction of any criminal offense involving dishonesty or breach of trust the enrolled agent examination consists of 3 separate parts and the number of scored questions for each part are below ea part 1 individuals preliminary work with taxpayer data 14 questions income and assets 17

questions deductions and credits 17 questions taxation 15 questions advising the individual taxpayer 11 questions description please use 2021 credits and deductions to answer questions the irs u s taxes internal revenue service enrolled agent ea exam or the special enrollment examination see is a three part exam that individuals must pass to become eas part 1 individual tax part 2 business tax use my enrolled agent exam prep to prepare for the ea exam this ultimate enrolled agent exam study guide includes 21 super actionable tips master the enrolled agent exam discover ea exam question types structure and prep tips for success so you can pass the first time

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