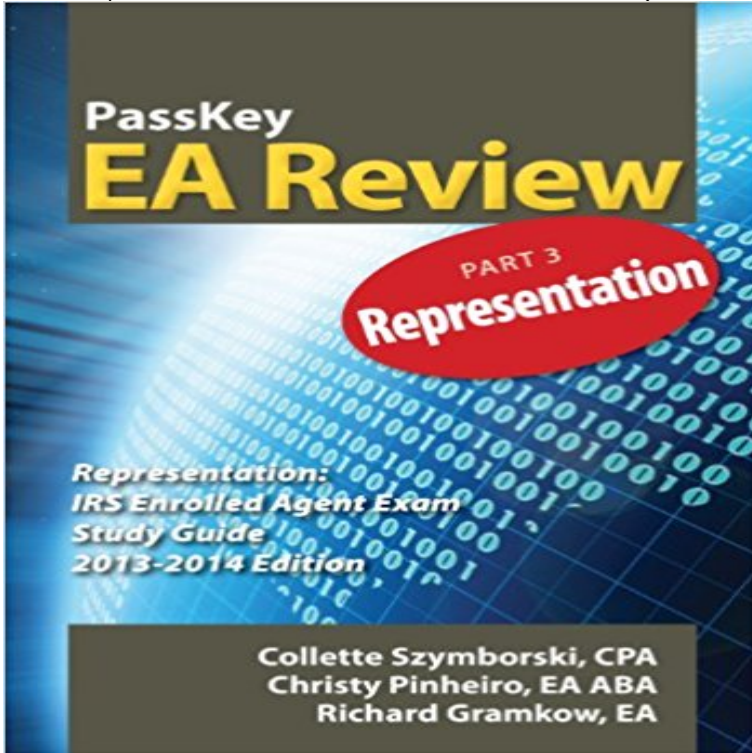


# PassKey EA Review Part 3: Representation: IRS Enrolled Agent Exam Study Guide 2013-2014 Edition (Volume 3)



This book is OUT-OF-PRINT. The new edition is released on March 1st each year, in advance of the new IRS exam cycle. This book is designed for test-takers who will take their EA exam during the May 1, 2013-Feb. 28, 2014 testing window, which tests the 2012 tax year. Learn how to become an enrolled agent with PassKeys comprehensive EA Review study program, newly revised and thoroughly updated for tax year 2012. This is an in-depth study guide for Part 3 of the IRS enrolled agent exam. Using simple-to-understand language and concrete examples, this study guide helps demystify complex tax law. The numerous sample questions and answers at the end of each chapter prepare you for the EA exam offered during the 2013-2014 testing window. Part 3: Representation covers issues relating to ethics and rules of practice for enrolled agents, including: professional standards; preparer and taxpayer penalties; assessment, collection, and audit procedures; e-filing regulations; the major changes to Circular 230; and much more. \*Note: This book has been extensively updated and rigorously vetted for accuracy by experts in the tax profession. For more study help, PassKey also offers a six-part practice exam workbook with detailed answers and explanations, so you can test yourself, time yourself, and learn!

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