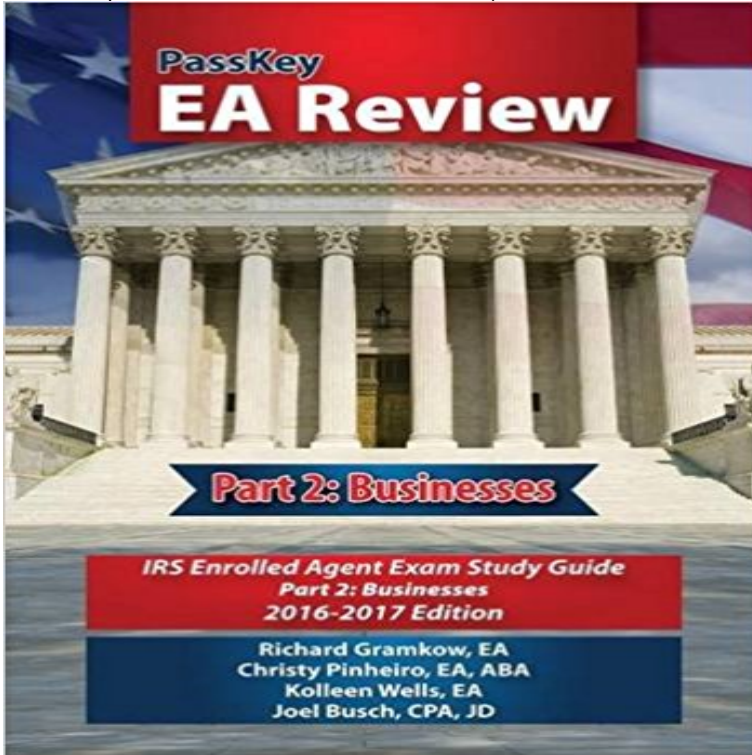


PassKey EA Review, Part 2: Businesses, IRS Enrolled Agent Exam Study Guide: 2016-2017, Edition



Note: This study guide is for the EA exam offered during the May 1, 2016, to February 28, 2017, testing window. Learn how to become an Enrolled Agent with PassKeys comprehensive EA Review study program, newly-revised and thoroughly updated for tax year 2015. This year's edition includes the sweeping last-minute tax law changes of the Protecting Americans from Tax Hikes (PATH) Act, which was signed into law on December 18, 2015. This volume also includes applicable tax law provisions from the Surface Transportation Act of 2015, as well as the most recent updates to the Affordable Care Act. This is an in-depth study guide for Part 2 of the IRS Enrolled Agent exam. Using simple-to-understand language and numerous concrete examples, this study guide helps demystify complex tax law. The hundreds of targeted questions and answers in this edition will prepare you for the EA exam offered during the May 1, 2016, to February 28, 2017, testing window. Part 2: Businesses covers the special tax laws that apply to various types of entities, including: A sole proprietorships; A partnerships; A C and S corporations; A farming businesses; A trusts and estates; A employer-provided retirement plans; and A tax-exempt organizations. Also covered are business income, expenses, deductions, and credits; accounting methods and procedures; business assets; tangible property regulations; and much more. This book has been

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