

IRS News Release

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IRS Updates Information for Special Enrollment Examination

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WASHINGTON — Internal Revenue Service officials today announced further details of the Special Enrollment Examination in 2006.

In April, the IRS announced that Thomson Prometric, a global testing firm, had been selected to develop and administer a computer-based version of the exam on behalf of the IRS. At that time, the IRS announced that the new exam was to be four parts. However, based on a Thomson Prometric analysis of the tasks and knowledge required of an enrolled agent, IRS officials have decided to accept their recommendation that the exam be three parts. The parts of the new exam will be:

- Part 1 – Individuals
- Part 2 – Businesses
- Part 3 – Representation, Practice and Procedures

Generally, passing the Special Enrollment Examination (SEE) enables an individual to become an enrolled agent through demonstrating special competence in tax matters. Those who pass the SEE also undergo an additional background check before enrollment.

An Enrolled Agent is a person who has earned the privilege of practicing before the IRS. Enrolled agents, like attorneys and certified public accountants (CPAs), can represent taxpayers in both examinations and collection matters. There are currently about 40,000 active Enrolled Agents.

Additional details of the exam available at this time include:

- Each part of the new exam will have about 100 questions.
- Candidates will not be required to take all parts in one sitting.
- The new exam is scheduled to be available in October.
- The examination will be offered at approximately 300 testing centers operated by Thomson Prometric. Previously, the IRS has only been able to offer testing at about 90 locations. Candidates will take the examination at a computer terminal.

Carryover Transition Rules

Under previous rules, subject to certain restrictions, some candidates who did not pass all four parts of the IRS Special Enrollment Examination could carryover scores for the sections they passed. For the new format of the exam, the following transition rules will be in effect.

Subject to the conditions noted below, candidates who were eligible to carryover passing scores under the IRS four part format will not be required to take the corresponding part of the Thomson Prometric three-part examination.

Thomson Prometric Exam	Corresponding IRS SEE Part(s)
Part 1 Individuals	Part 1 Individuals
Part 2 Businesses	Part 2 Sole Proprietorships and Partnerships AND Part 3 Corporations, Fiduciaries, Estate and Gift Tax and Trusts
Part 3 Representation, Practice and Procedures	Part 4 Ethics, Recordkeeping Procedures, Appeal Procedures, etc.

Candidates who only passed part two or only part three under the old format must retake part two under the new exam format.

The above transition carryover rules are subject to the following restrictions:

- In order to carryover scores from the IRS format to the Thomson Prometric format, candidates must meet prior minimum retention rules for carryover; specifically the candidates must have been notified by the IRS that they could carryover scores for the parts passed.
- Candidates applying carryover scores from the IRS format to the Thomson Prometric format may only do so through December 31, 2007. Consequently, individuals who passed part(s) of the 2003, 2004 or 2005 exams (and met prior minimum retention rules for carryover) would have until December 31, 2007 to pass the remaining part(s) of the exam.
- Candidates who passed parts of the 2002 exam or earlier exams may not carryover their scores. They have used up all remaining attempts to pass the exam under the former rules.

The IRS anticipates that complete information on the new exam will be available later this month, including a detailed outline of topics to study for each part of the exam.