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# Instructions

## Form 2587 (Rev. May 2005)

Application for Special Enrollment Examination

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### General Information

The 2005 Special Enrollment Examination will be held on Wednesday and Thursday, September 21 and 22, 2005 as follows:

Part	Date	Time
Part 1	September 21, 2005	9:00 a.m.
Part 2	September 21, 2005	1:30 p.m.
Part 3	September 22, 2005	9:00 a.m.
Part 4	September 22, 2005	1:30 p.m.

The examination fee is \$55 if taking all four parts of the examination or \$45 if you are taking less than four parts. You must sign up to take all parts of the examination, unless you have previously passed part(s) of the examination, and we informed you that you can carry over your scores. The fee is not refundable. The Service will no longer consider requests to waive the examination fee for future examinations for individuals who were unable to attend the examination.

You will receive an examination credential letter which will give you access to the test site, the location of the examination and time to appear for registration. If you have not received it 20 days before the examination, notify the Enrolled Practitioner Section at 313-234-1280 or e-mail us at [EPP@irs.gov](mailto:EPP@irs.gov)

If you wish to challenge the answers to any of the questions, you must do so no later than October 14, 2005. Challenges must be in the format described on the website

[www.irs.gov/taxpros/agents/index.html](http://www.irs.gov/taxpros/agents/index.html)

This is a five part form. Type or print your information with a ball point pen. If your information is incomplete or not legible, your application will be returned to you, which could cause you to miss the examination.

Do not bring any books, papers or equipment (including calculators) to the examination room. All necessary materials will be furnished by the Internal Revenue Service.

**YOU WILL BE REQUIRED TO PRESENT A PICTURE ID TO ENTER THE EXAMINATION ROOM. YOU WILL BE REQUIRED TO DISPLAY YOUR ID DURING THE EXAMINATION.**

Upon passing the Special Enrollment Examination, you may file Form 23, Application for Enrollment to Practice before the Internal Revenue Service. The Office of Professional Responsibility will review any tax compliance issues in evaluating your application for enrollment to practice before the Internal Revenue Service. Examples of tax compliance issues are: failure to timely file and pay, penalties, etc.

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### Specific Item Instructions

**Candidate Number.** The IRS will assign you a candidate number. Do not complete this box.

#### Items 1 and 2- Name and Address

- The address you enter will be the mailing address where we will send the examination credential letter and the examination results.
- If your mailing address changes please advise us by letter or e-mail. Your change of address must include: Your name; your old address; your new address; your social security number. Send your change of address to: IRS Detroit Computing Center, P.O. Box 33968, Detroit, MI 48232, Attn: EPS Section or e-mail us at [EPP@irs.gov](mailto:EPP@irs.gov)

Instructions are continued on back

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#### Your Application Will Not Be Accepted Unless You:

- Enter parts to be taken in item 6;
- Sign and date item 8;
- Include a check or money order for your examination fee payable to the Internal Revenue Service (\$55 for all four parts or \$45 if less than four parts).
- Your application must be postmarked no later than June 30, 2005, by the U.S. Postal Service, or similarly evidenced if a private mailing service is used.

**2005 Special Enrollment Examination**  
**Form 2587 (Rev. May 2005)**

**Item 5a, 5b and 5c - Preferred Examination Site Location Code.** Enter location code for your first, second and third choice of the city and state or country where you prefer to take the examination. We will try to accommodate you on a space available basis.

The list on this page is in alphabetic order by state and provides you with the cities where the examination is given. The location code to be entered is listed opposite the city. This code is necessary because the information in the application is computerized and it allows us to send your application to the appropriate IRS office. You may select a city in a state other than the state in which you reside.

**Item 6 - Parts to be taken. You must check the appropriate box(es).**

<b>Examination Sites</b>	<b>Location Codes</b>	<b>Examination Sites</b>	<b>Location Codes</b>	<b>Examination Sites</b>	<b>Location Codes</b>	<b>Examination Sites</b>	<b>Location Codes</b>
<b>Alabama</b>		<b>Hawaii</b>		<b>Nebraska</b>		<b>South Dakota</b>	
Birmingham	AL1	Honolulu	HI1	Omaha	NE1	Sioux Falls	SD1
<b>Alaska</b>		<b>Idaho</b>		<b>Nevada</b>		<b>Tennessee</b>	
Anchorage	AK1	Boise	ID1	Las Vegas	NV1	Knoxville	TN1
<b>Arizona</b>		<b>Illinois</b>		<b>New Hampshire</b>		Memphis	TN2
Phoenix	AZ1	Matteson	IL1	Portsmouth	NH1	Nashville	TN3
<b>Arkansas</b>		Springfield	IL2	<b>New Jersey</b>		<b>Texas</b>	
Little Rock	AR1	<b>Indiana</b>		Newark	NJ1	Austin	TX1
<b>California</b>		Indianapolis	IN1	<b>New Mexico</b>		Dallas	TX2
Buena Park	CA1	<b>Iowa</b>		Albuquerque	NM1	Houston	TX3
Burbank	CA2	Des Moines	IA1	<b>New York</b>		Lubbock	TX4
Fresno	CA3	<b>Kansas</b>		Albany	NY1	<b>Utah</b>	
Oakland	CA4	Wichita	KS1	Brooklyn	NY2	Salt Lake City	UT1
Sacramento	CA5	<b>Kentucky</b>		Buffalo	NY3	<b>Vermont</b>	
San Bernardino	CA6	Louisville	KY1	Manhattan	NY4	Burlington	VT1
San Diego	CA7	<b>Louisiana</b>		Syracuse	NY5	<b>Virginia</b>	
San José	CA8	New Orleans	LA1	<b>North Carolina</b>		Alexandra	VA1
Ventura	CA9	<b>Maine</b>		Charlotte	NC1	Richmond	VA2
<b>Colorado</b>		Augusta	ME1	Greensboro	NC2	<b>Washington</b>	
Denver	CO1	<b>Maryland</b>		Raleigh	NC3	Seattle	WA1
<b>Connecticut</b>		Baltimore	MD1	<b>North Dakota</b>		Spokane	WA2
Bristol	CT1	New Carrollton	MD2	Fargo	ND1	Tacoma	WA3
<b>Delaware</b>		<b>Massachusetts</b>		<b>Ohio</b>		<b>West Virginia</b>	
Wilmington	DE1	Boston	MA1	Akron	OH1	Charleston	WV1
<b>Florida</b>		<b>Michigan</b>		Cincinnati	OH2	<b>Wisconsin</b>	
Dania	FL1	Detroit	MI1	Cleveland	OH3	Milwaukee	WI1
Staurt	FL2	Lansing	MI2	Columbus	OH4	<b>Wyoming</b>	
Jacksonville	FL3	<b>Minnesota</b>		Toledo	OH5	Casper	WY1
Miami	FL4	St. Paul	MN1	<b>Oklahoma</b>		<b>International</b>	
Niceville	FL5	<b>Mississippi</b>		Oklahoma City	OK1	London, England	IT1
Orlando	FL6	Jackson	MS1	Tulsa	OK2		
Tampa	FL7	<b>Missouri</b>		<b>Oregon</b>			
Venice	FL8	Kansas City	MO1	Ashland	OR1		
<b>Georgia</b>		St. Louis	MO2	Portland	OR2		
Atlanta	GA1	<b>Montana</b>		<b>Pennsylvania</b>			
		Helena	MT1	Philadelphia	PA1		
				Pittsburgh	PA2		
				<b>Rhode Island</b>			
				Warwick	RI1		
				<b>South Carolina</b>			
				Columbia	SC1		

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# Special Enrollment Examination Information

## Form 2587 (Rev. May 2005)

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### Changes to the Examination

The 2005 Special Enrollment Examination will be in the same four-part format as in prior years. However, we are planning to make changes to the format and administration of the Special Enrollment Examination, which will be either in 2006 or 2007. We expect to provide information on our website regarding these changes as our plans become more defined. Our website is [www.irs.gov](http://www.irs.gov), click on Tax Professionals and then click on Enrolled Agents.

### Rules for those who passed one or two parts of the 2004 Examination

Candidates may carry over their passing score for the parts of the examination that they passed, provided they meet a minimum retention score of 90% for the part(s) they failed. As a result of changes in the format of the examination, if we are successful in revising the format and delivery of the test in 2006, the design of the examination may not make it possible for candidates to carry over their passing scores beyond 2005.

### Rules for those who passed three parts of the 2004 Examination

Candidates passing three parts of the examination in one sitting do not have to meet the minimum retention score for the part failed. If we are successful in revising the format and delivery of the test in 2006, these individuals may not be able to carry over their passing scores beyond 2005.

### Frequently Asked Questions

Question: What is the reason for making changes to the format and administration of the examination?

Answer: Our goal is to make improvements to the format, content, design and administration of the examination. For example, improvements can be made in the administration of the test in terms of the frequency that the test is offered and the time it takes to generate examination results.

Question: What is the rationale for not allowing a carryover of parts passed under the current examination format, when we shift to a new examination format?

Answer: We expect significant changes to the current four-part format of the examination; consequently, the design of the new examination may not make it possible for individuals to carryover parts passed to the new format.

Question: I passed three parts of the 2004 examination. If, in 2005, I failed the fourth part, but scored 90% of the passing score for that part (minimum retention), will I be able to carry over my score to the 2006 examination?

Answer: You will be able to carry over your score from the 2004 examination, so that you do not have to take those parts of the 2005 examination. If the 2006 examination is administered in a new format, the design of the new examination may not make it possible to carry over your scores to 2006.

Question: Can I take less than the entire exam if I'm taking the exam for the first time?

Answer: No, candidates must take all four parts of the examination the first time they take it.

Question: If I apply for the exam and for some reason I am not able to take it, can I receive a credit towards the next year's exam.

Answer: No, there will be no credit issued; the fee is non-refundable.

Further questions may be directed to Internal Revenue Service, Office of Practitioner Enrollment, P.O. Box 33968, Detroit, MI 48232. The telephone number is (313) 234-1280 and the e-mail address is [EPP@irs.gov](mailto:EPP@irs.gov)

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# Preparation for Examination

## Form 2587 (Rev. May 2005)

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All questions in the 2005 examination will refer to the Internal Revenue Code as amended through December 31, 2004. Questions for the most part will relate to tax year 2004. It will be so stated if the question refers to a tax year other than 2004.

### Request for 2004 Examination Questions and Official Answers

The 2004 Special Enrollment Examination (SEE) questions and answers in paper form are not available at any IRS location. However, you may download prior years SEE questions and answers from [www.irs.gov](http://www.irs.gov) Click on "Tax Professionals" and then click on "Enrolled Agents".

If you would like to have a paper copy of the 2004 Special Enrollment Examination questions and official answers, you may obtain one, free of charge, by contacting one of the following organizations:

National Association of Enrolled Agents  
1120 Connecticut Avenue NW, Suite 460  
Washington, DC 20036  
(202) 822 - 6232  
(202) 822 - 6270 (fax)

National Association of Tax Practitioners  
720 Association Drive  
Appleton, WI 54914-1483  
1-800-558-3402 (U.S)  
1-800-242-3430 (WI)  
1-800-747-0001 (fax)

National Society of Tax Professionals  
10818 N.E. Coxley Dr. Suite A  
Vancouver, WA 98662  
(360) 695-8309  
(360) 695-7115 (fax)  
Attn: EA Exam Department

National Society of Accountants  
1010 North Fairfax Street  
Alexandria, VA 22314  
(703) 549-6400  
(703) 549-2984 (fax)

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### SEE Study Material

"The Federal Tax Products" CD-ROM (Pub. 1796) includes Internal Revenue Service publications and forms to assist you in preparing for the examination. You may order the CD-ROM by calling 1-877-233-6767; the CD cost \$22.00 and there is a \$5.00 handling fee, if ordering by phone. There is no handling fee if the CD is ordered via the [ntis.gov](http://ntis.gov) Internet web site.

In addition to the CD-Rom, individuals may obtain study materials from our website at [www.irs.gov](http://www.irs.gov) Click on "Tax Professionals" and then click on "Enrolled Agents".

**Application for Special Enrollment Examination**  
**MAIL BY DUE DATE (6/30/05) — NO EXTENSIONS GRANTED**

OMB No. 1545-0949

In accordance with section 10.4(a), Treasury Department Circular No. 230, I apply to take the 2005 Special Enrollment Examination.

Candidate No.  
(IRS use only)

- Please type or print legibly. Mail Part 4 with your fee to the Internal Revenue Service, P.O. Box 894191, Los Angeles, CA 90189-4191. NOTE: Send mail by courier to: Internal Revenue Service ATTN: Box 4191, c/o CITIBANK 5860 Uplander Way, Culver City, CA 90230.
- Your application must be postmarked no later than June 30, 2005, by the U.S. Postal Service or similarly evidenced if a private mailing service was used.
- If you have a fee credit or part(s) credit from the previous year's examination, attach a copy of the written authorization provided by the IRS. If you have any questions regarding this application, call (313) 234-1280 or e-mail [EPP@irs.gov](mailto:EPP@irs.gov)

1. Name (Last, First, M.I.)

3. Social Security No.

2. Mailing Address

4. Contact Numbers

Work: \_\_\_\_\_

Home: \_\_\_\_\_

E-mail \_\_\_\_\_

Fax No: \_\_\_\_\_

Cell No. \_\_\_\_\_

**Optional Consent for IRS to Disclose Enrollment Information**

Your mailing address is confidential. By checking the following box, you are authorizing the Office of Professional Responsibility to disclose your mailing address and name to the general public, professional organizations and continuing education providers.

**Optional Consent Check Box.**

5. Preferred Examination Site

Fill in Location Code below (See instructions)

First Choice \_\_\_\_\_

Second Choice \_\_\_\_\_

Third Choice \_\_\_\_\_

6. Please check parts to be taken.

All Parts  Part 1  Part 3

Part 2  Part 4

7. If you have a disability or a special need, please explain the nature of assistant requested.

8. Your Signature

3. Date

Before you mail Part 4, please make sure you:

- have signed and dated the form
- have checked the box(es) showing the part(s) in item 6
- have included your examination fee (check or money order made payable to the Internal Revenue Service). Include your examination fee of \$55 dollars for all parts or \$45 dollars for less than all parts.
- Mail to: IRS, P.O. Box 894191, Los Angeles, CA 90189-4191.

## **Back of Part 4**

### **Paperwork Reduction Act Notice:**

We ask for the information on this application to carry out the requirements of Title 31, Code of Federal Regulations, Subtitle A, Part 10, Section 10.4(a). We need the information to identify applicants for the Special Enrollment Examination.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 6 minutes.

If you have comments concerning the accuracy of this time estimate or other suggestions, please write to the Tax Products coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the application to this address. Instead, mail the form with your fee to P.O. Box 845854, Dallas, TX 75284-5854. NOTE: Send mail by courier to: Remittance Processing Dept, 5th Floor, LBX 845854, 1401 Elm Street, Dallas, TX 75202.

### **Privacy Act Statement**

Collection of this information is authorized by Section 330 of Title 31, United States Code, and Part 10 of the Title 31, Code of Federal Regulations. The primary use of this information is for the Office of Professional Responsibility to administer a written examination testing for special competence in tax matters. Disclosures of information may be made to Federal, state or foreign agencies if relevant for their investigations of violations of laws or regulations, for hiring and retaining an individual, or granting a security clearance, license, contract, grant or other benefit. Furnishing the information on this form is voluntary but failure to do so may result in failure to grant you enrollment.

**Application for Special Enrollment Examination**  
**MAIL BY DUE DATE (6/30/05) — NO EXTENSIONS GRANTED**

In accordance with section 10.4(a), Treasury Department Circular No. 230, I apply to take the 2005 Special Enrollment Examination.

Candidate No.  
(IRS use only)

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1. Name (Last, First, M.I.)

3. Social Security No.

2. Mailing Address

4. Contact Numbers

Work: \_\_\_\_\_

Home: \_\_\_\_\_

E-mail \_\_\_\_\_

Fax No: \_\_\_\_\_

Cell No. \_\_\_\_\_

**Optional Consent for IRS to Disclose Enrollment Information**

Your mailing address is confidential. By checking the following box, you are authorizing the Office of Professional Responsibility to disclose your mailing address and name to the general public, professional organizations and continuing education providers.

**Optional Consent Check Box.**

5. Preferred Examination Site

Fill in Location Code below (See instructions)

First Choice \_\_\_\_\_

Second Choice \_\_\_\_\_

Third Choice \_\_\_\_\_

6. Please check parts to be taken.

All Parts     Part 1     Part 3

Part 2     Part 4

7. If you have a disability or a special need, please explain the nature of assistant requested.

8. Your Signature

3. Date

Before you mail Part 4, please make sure you:

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- have checked the box(es) showing the part(s) in item 6
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