



Internal Revenue Service

Enrolled Agent Special Enrollment Examination

Candidate Information Bulletin

For examination period June 1, 2020 to February 28, 2021

Schedule online at www.prometric.com/see

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Important Changes due to COVID-19

Special Enrollment Exam (SEE) delays and cancellations

Due to the COVID-19 global pandemic, Prometric's test centers in the United States and Canada are closed through May 31, 2020. If you have a SEE appointment scheduled in May, you should have received an email informing you that your appointment is canceled. A Prometric representative will try to contact you once by telephone to reschedule your appointment. If Prometric can't reach you by telephone, they will reschedule your appointment and send you an email confirmation with your new appointment information. If the new appointment date and time does not work for you, and to ensure rescheduling fees are waived, please call 800-306-3926 (toll-free) or +1 443-751-4193 (toll) Monday - Friday from 8:00 a.m.- 9:00 p.m. (ET).

Additionally, the June 15-29, 2020 international testing window has been cancelled. International candidates are able to schedule in the three remaining windows in August and November 2020 and February 2021. See International section below for dates and locations.

Extension of the two-year carryover period

Generally, candidates who pass a part of the examination can carry over a passing score up to two years from the date they passed that part of the examination. To provide candidates flexibility in testing during this period of global emergency, we are extending the two-year period to three years for any examination parts that had not expired as of February 29, 2020. Only those candidates who passed a part of the examination February 29, 2020, or earlier will now have three years from the date they passed a part of the examination to pass the remaining parts. For example, if a candidate passed Part 1 on November 15, 2019, they now have until November 15, 2022 to pass parts 2 and 3.

Please visit <https://www.prometric.com/corona-virus-update> to see Prometric's global social distancing and safety procedures, review safety requirements for candidates, and test center cleanliness measures.

All information above is subject to change in the interest of ensuring the health, safety, and well-being of SEE candidates as well as Prometric test center staff. Please check back regularly for updates.

If you have additional questions, please call 800-306-3926 (toll-free) or +1 443-751-4193 (toll) Monday -Friday from 8:00 a.m.- 9:00 p.m. (ET).

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Introduction

A message from the IRS

An Enrolled Agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service by passing a three-part comprehensive IRS test. A person wishing to become an Enrolled Agent must pass the Special Enrollment Examination (SEE) as well as a suitability check. The information contained in this bulletin will help explain the steps needed to take the SEE and to become an Enrolled Agent. We wish you well in preparing for your examination.

At a glance

Follow these steps if you are interested in becoming an Enrolled Agent.



To become an Enrolled Agent

- 1** Review this bulletin thoroughly.
- 2** Schedule an appointment online at www.prometric.com/see and pay to take the examination. (See Page 2)
- 3** Prepare for your examination. (See Page 6)
The examination topics are listed in this bulletin beginning on Page 14.
- 4** Bring the required identification to the test center and take the scheduled examination. (See Page 3)
- 5** Upon successfully passing all three parts of the examination, complete the IRS Application for Enrollment to Practice Before the Internal Revenue Service (Form 23) available online at Pay.gov. Click on "Find an Agency" and then Treasury (UST): Internal Revenue Service (IRS).



To get answers not provided in this bulletin

Direct all questions and requests for information about the examination to:

Prometric

Attn: IRS Special Enrollment Examination
7941 Corporate Drive
Nottingham, MD 21236

Scheduling: 800-306-3926 (toll-free) or
+1 443-751-4193 (toll)

Website: www.prometric.com/see

Fax: 800-347-9242

Candidates testing outside the United States can visit the Prometric website at: www.prometric.com/see or call 800-306-3926 (toll-free) or +1 443-751-4193 (toll), M-F from 8a.m.- 9p.m. (ET) for more information.

Direct questions about applying for enrollment to:

Internal Revenue Service, Office of Enrollment

Phone: 855-472-5540 toll-free

Fax: 855-889-7959

E-mail: EPP@irs.gov

Answers to many questions can be found at www.irs.gov/tax-professionals/enrolled-agents.

Scheduling an examination appointment

First step is to obtain a PTIN

Applicants must have a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to schedule an examination.

To get your PTIN online

The IRS Tax Professional PTIN System is available at <http://www.irs.gov/ptin>. Once online, you will need to:

- **Create Your Account** — Provide your name, email address, and security question information. The system will then email you a temporary password, which you will change when you go back to enter your information in the PTIN application.
- **Apply for Your PTIN** — Complete the online application by providing personal information, information about your previous year's tax return, professional credentials, and more.
- **Get Your PTIN** — Your PTIN will be provided online.

It takes about 15 minutes to sign up online and receive your PTIN. If you opt to use the paper application, **Form W-12** IRS Paid Preparer Tax Identification Number (PTIN) Application, it will take 4-6 weeks to process.

PTIN renewal

PTINs must be renewed annually by December 31 for the following year. Renewal Open Season usually begins each year in mid-October.

Scheduling an examination

You can schedule an examination appointment at any time online at www.prometric.com/see, by calling 800-306-3926 (toll-free) or +1 443-751-4193 (toll), between 8 a.m. and 9 p.m. (ET), Monday through Friday, or by completing Form 2587. The online registration system requires you to create a user profile before you schedule and pay for your first exam. Refer to the job aid under "What's New" on Prometric.com/see to create an account. You will log in to your account to schedule and pay for subsequent exams.

The examination is 3 ½ hours; however, examination appointments are four hours to allow for a pre-exam tutorial and post-exam customer satisfaction survey.

After your appointment has been scheduled, you will receive a number confirming your appointment. Keep this confirmation number for your records—you will need it to reschedule, cancel, or change your appointment.

You may take each part of the examination at your convenience and in any order. Examination parts do not have to be taken on the same day or on consecutive days. You may take each examination part up to four times during each test window. The current test window is June 1, 2020 to February 28, 2021. Testing is not available in the months of March and April each year while the examination is updated.



Note You will receive a confirmation email containing the date, time, and location of the exam. If any information on the confirmation email is incorrect, contact Prometric to correct the appointment information. If you have not received your confirmation email before your exam date, or if you lose your confirmation email, you can log in to your account at www.prometric.com/see and request a duplicate confirmation email.

Identification required

You must present a valid form of identification before you can test. That identification document **must**:

- Be government-issued (e.g., driver’s license, passport, state-issued identification card or military identification card);
- Contain **both** a current photo and your signature (if it does not, you must present two government-issued identification cards: one with your photo and one with your signature);
- Closely resemble your appearance on the date of testing; and
- Have a first and last name that exactly matches the first and last name used to register for the examination.

If a name on the candidate’s government-issued ID does not match the name on the candidate’s registration (for example, because of marriage) the candidate will not be permitted to test unless an original certified marriage certificate or original certified legal name change document is provided (no photocopies).



Important Failure to provide appropriate identification at the time of the examination is considered a missed appointment. As a result, you forfeit your examination fee.

Special ID Requirements for Amish/Mennonite Examinees Without A Photo ID

All Amish/Mennonite examinees without a proper ID must present a certified or notarized birth certificate. In addition to the Identification Required (above) the examinee must present any one of these IDs.

- IRS Form 4029 (Must be signed by both IRS and SSA)
OR
- A non-photo bearing, state-issued ID (as permitted by law)
OR

A Social Security Card

If you cannot provide identification that meets the requirements listed above, contact Prometric **before** scheduling your appointment to arrange an alternative way to meet this requirement.

If you have an identification that is damaged, clipped, altered, or marked in any way, Prometric reserves the right to turn you away and you will forfeit your test fee.

Examination locations

Examinations are administered by computer at Prometric test centers.

United States

Test centers are located in most major metropolitan areas. Most locations are open on Saturdays and some locations are open on Sundays and evenings.

International Testing

Testing for the Special Enrollment Exam (SEE) between June 1, 2020 through February 28, 2021 is available at the locations and dates below:

- Seoul, Korea
- Tokyo, Japan

ENROLLED AGENT SPECIAL ENROLLMENT EXAMINATION

Toronto, Canada
London, England
Bangalore, New Delhi, and Hyderabad, India

The June 15-29, 2020 international testing window was cancelled. International candidates are able to schedule in the three remaining windows shown below.

August 2020	November 2020	February 2021
· August 17 – 21	· November 2 – 6	· February 1 – 5
· August 24 – 28	· November 9 – 13	· February 8 – 12
· August 31	· November 16	· February 15

The easiest way to schedule an exam is online.

1. Login to your account
2. Select “**Schedule Now**” next to the test name under “Ready to schedule”.
3. Select Test Center, Date & Time, and pay for your exam – This completes the scheduling process.
4. Select Schedule and pay for your exam.

After scheduling your exam, please review your appointment confirmation email to ensure that you have the correct exam, date, time, and testing location. If changes are needed, testing candidates can call 1-800-306-3926 (toll-free) or +1 443-751-4193 (toll), M-F 8am-9pm ET.

Testing fee

The testing fee is **\$182** for **each part** of the examination. This fee is paid at the time you schedule your examination. Accepted forms of payment include MasterCard, Visa, and American Express. Money orders, paper checks, electronic checks and cash are not accepted.

Refunds

Testing fees are generally not refundable or transferable. In very limited situations such as death of the candidate or accidentally signing up for the examination twice for the same date and time, refunds will be considered. Please carefully review your appointment confirmation to ensure accuracy regarding exam part, exam location, and the date and time of the test appointment. You must notify Prometric immediately if there is an error in your scheduled test.

Examples where requests for refund or a free retest have been denied include:

- Candidate reported for exam appointment but mistakenly scheduled the wrong part.
- Candidate decides that they no longer want to take the test because they have passed the CPA exam, have retired or changed careers.

Rescheduling an appointment

If you need to reschedule an examination for another date, time, or location, you must contact Prometric. Rescheduling an examination must be done online at www.prometric.com/see or by calling **800-306-3926 (toll-free)** or **+1 443-751-4193 (toll) M-F from 8a.m.- 9p.m. (ET)**.

Rescheduling fees will apply as follows:

- **No fee** if you reschedule at least **30 calendar days** prior to your appointment date.
- **\$35 fee** if you reschedule **5 to 29 calendar days** before your appointment date.
- You will be required to pay **another full examination fee** if you reschedule **less than five calendar days** before your appointment date.



Note If you are scheduling for the **same** examination part, you must wait 24 hours **AFTER** your originally scheduled exam date before you can schedule a new appointment.

If absent or late for your appointment

If you miss your appointment or arrive late by 30 minutes or more you will not be permitted to test. Your entire examination fee will be forfeited and you must pay another examination fee to schedule a new appointment.

Emergency closings

Severe weather or an emergency could require canceling scheduled examinations. If this occurs, Prometric will attempt to contact you by phone or e-mail; however, you may check for testing site closures at <https://www.prometric.com/closures>. If the test center is closed, your examination will be rescheduled without a rescheduling fee.

If a test center is open and you choose not to appear for your appointment, your fee will be forfeited. You must then reschedule your examination and pay another full examination fee.

Testing accommodations

If you require testing accommodations such as for disabilities, **please call Prometric prior to scheduling your appointment** at 800-967-1139 between 8 a.m. and 6 p.m. (ET), Monday through Friday, to obtain an accommodation request form.

The accommodation request form must be completed by you and the health care provider who made the diagnosis or is treating you. The health care provider must document the nature of the disability and sign the form. This documentation will help us determine the appropriate testing accommodation(s). Your request will be assigned to a Testing Accommodations Advocate who will help schedule your test and arrange for the accommodations. Generally, at least 30 days' advance notice is required to arrange testing accommodations. There is no additional charge for testing accommodations. For a list of pre-approved permissible items see the Prometric website at; <https://www.prometric.com/sites/default/files/2019-09/permissible-items.pdf>

Preparing for your examination

Study materials

When studying for the examination, you may wish to refer to the Internal Revenue Code, Treasury Department Circular 230, and IRS forms, instructions and publications. Circular 230, and current and prior year versions of IRS forms, instructions and publications are accessible online at;
<https://www.irs.gov/forms-instructions>.

You may also wish to search the internet for commercially available materials and preparation courses in preparing to take the SEE. The IRS has a listing of continuing education providers at
<https://www.ceprovider.us/public/default/listing> some of whom provide SEE test preparation courses. The IRS does not make recommendations as to any specific provider.

The IRS Tax Topics page may also be useful when studying for the exam. It can be found at <https://www.irs.gov/taxtopics>. The page contains general individual and business tax information.

In addition, the [IRS Forms and Publications website](#) may contain valuable information.

Sample test questions provide examples of the types of questions you may see on the examination. View Prometric's website at www.prometric.com/see for additional examination prep resources including:

- [Frequently Asked Questions](#)
- [SEE Tutorial](#)
- [Understanding Your Score Report](#)
- [Results Reported for the SEE](#)
- [Test Drive Your Examination for Free](#)
- ["What to Expect on Test Day" Video](#)
- [Review Test Center Regulations](#)
- [SEE Sample Test Questions and Answers](#)



Important For exams taken between June 1, 2020 – February 28, 2021, all references on the examination are to the Internal Revenue Code, forms and publications, as amended through December 31, 2019. Also, unless otherwise stated, all questions relate to the calendar year 2019. Questions that contain the term ‘current tax year’ refer to the calendar year 2019. In answering questions, candidates should not take into account any legislation or court decisions after December 31, 2019.

Examination topics overview

The examination contains three parts. Each part contains 100 multiple-choice questions. There are 85 questions that are scored and 15 questions that are experimental and not scored. The length of each exam part is 3.5 hours (not including the pre-examination tutorial and post-examination survey). An on-screen timer is provided, showing the time remaining. The parts of the examination are:

SEE1: Part 1 — Individuals

1. Preliminary Work with Taxpayer Data – 17 questions
2. Income and Assets – 21 questions
3. Deductions and Credits – 21 questions
4. Taxation and Advice – 14 questions
5. Specialized Returns for Individuals – 12 questions

SEE2: Part 2 — Businesses

1. Business Entities – 28 questions
2. Business Financial Information – 39 questions
3. Specialized Returns and Taxpayers – 18 questions

SEE3: Part 3 — Representation, Practices and Procedures

1. Practices and Procedures – 25 questions
2. Representation before the IRS – 24 questions
3. Specific Types of Representation – 19 questions
4. Completion of the Filing Process – 17 questions

To ensure that the Special Enrollment Examination covers appropriate topics, Prometric periodically conducts a review of the subjects tested which involves a survey of the enrolled agent community and IRS subject matter experts. Such a review was undertaken in 2016.

The test specifications are available at www.prometric.com/see under Step 3 as well as in this bulletin beginning on Page 14.

Taking your examination

Test center procedures

You do not need any computer experience or typing skills to take your examination. Before you start the examination, you will receive a personalized introduction to the testing system. You can also take a pre-examination tutorial if you wish. You should

arrive at the test center at least **30 minutes before** your scheduled examination appointment.

Non-disclosure agreement

At the beginning of the examination, candidates must read and agree to the terms of the non-disclosure agreement for the IRS Special Enrollment Examination which reads:

This exam is confidential and proprietary. It is made available to you, the examinee, solely for the purpose of assessing your proficiency level in the skill area referenced in the title of this exam. You are expressly prohibited from disclosing, publishing, reproducing, or transmitting this exam, in whole or in part, in any form or by any means, verbal or written, electronic or mechanical, for any purpose, without the prior express written permission of the IRS.

Reference materials

The examinations are closed book. **You are not allowed to access notes, books, reference materials, or electronic devices at any time during the test or during breaks.** You will not be able to leave the testing room with any notes taken during the examination.

Calculator usage

You will be able to use an onscreen calculator during the examination. Prometric will make available to you a handheld calculator to use during the examination. You **are not allowed** to bring your own calculator to the test center.

Scratch paper

You will be provided with a packet of scratch paper and a pencil to use during the examination. You may not bring your own scratch paper or pencil. The test center administrator will collect all scratch paper (used and unused) upon completion of the examination. Removing scratch paper from the test center is considered an act of misconduct.

Break Policy

The Special Enrollment Exam (SEE) includes one scheduled 15-minute break. The exam clock stops after you have answered questions 1-50 and the first section of the test has been completed. Once you have answered questions 1-50, completed your review of your answers, and acknowledged you have completed section one, you will no longer be able to access the first section of the test content. You may choose to decline the scheduled break and continue testing, but the break will not be offered again. If you choose to take the scheduled break you will leave the testing room, adhering to all security protocols, and will be readmitted to the testing room once cleared by Prometric personnel. If you have not returned and started the second section (questions 51-100) of the exam prior to the expiration of the 15 minutes, the exam clock will restart.

You are required to sign out on the test center roster when you leave the test room. You must also sign back in and show your identification to the test center administrator in order to be re-admitted to the test room (this process is included in the 15-minute break).

You are allowed to take additional unscheduled breaks in order to access the bathroom or lockers; however, the exam clock will continue to count down during any unscheduled break.

When taking a break, you are allowed to access your locker for food, water, or medicine after notifying the test center administrator. You are not allowed to leave the locker area with any item such as a purse or bag. You are not allowed to leave the test center except to access the restroom.

You are not allowed to access notes, books, reference materials, electronic devices, or cell phones at any time during your appointment.

Failure to follow test center rules may result in the disqualification of your examination.

Test center climate

Test center temperatures may be cooler or warmer than your comfort level. Please consider wearing several layers of clothing. Any clothing removed must be stored in your locker. Hats and outerwear, such as coats, are not permitted in the testing room.

Test center regulations

To ensure that all candidates are tested under equally favorable conditions, the following regulations and procedures will be observed at each test center.

Prometric reserves the right to audiotape and videotape any test session. For more information on Prometric test center regulations, please visit;

https://www.prometric.com/sites/default/files/2020-03/Test%20Center%20Regulations_20200302.pdf

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- 1 You may not use your own written notes, published materials, or other testing aids while at the testing center or during your test appointment.** Any materials that you are allowed to use during the test will be provided to you by Prometric at the test site on the day of testing.
 - 2** You will be continuously monitored by video, physical walk-throughs and the observation window during your test.
 - 3** You must present valid (unexpired) and acceptable identification in order to take your test. (See "Identification required" in the above section.)
 - 4** You are required to sign out on the test center roster each time you leave the test room. You must also sign back in and show your identification to the test center administrator in order to be re-admitted to the test room.
 - 5** You are **prohibited** from communicating, publishing, reproducing, or transmitting any part of your test, in any form or by any means, verbal, written, or electronic, for any purpose.
 - 6** You must not talk to other candidates or refer to their screens, testing materials, or written notes in the test room.
 - 7** You are allowed to bring your own soft earplugs or use test center-supplied sound dampening headphones in the test room.
 - 8** Any clothing or jewelry items allowed to be worn in the test room must remain on your person at all times. Removed clothing or jewelry items must be stored in your locker.
 - 9** You **must not** bring any personal/unauthorized items into the test room. Such items include but are not limited to outerwear, hats, food, drinks, purses, briefcases, notebooks, watches, cellular telephones, recording devices, and photographic equipment. Weapons are not allowed at any Prometric Test center.

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You will be asked to empty and turn your pockets inside out prior to every entry into the test room to confirm that you have no prohibited items.

- 10** You will be scanned with a metal detector wand prior to every entry into the test room. If you refuse, you cannot test.
- 11** You **must** return all materials issued to you by the test center administrator at the end of your test.
- 12** **You are not allowed to use any electronic devices or phones during breaks.**
- 13** Your test has **one scheduled 15-minute break**. Once you have answered questions 1-50, completed your review of your answers, and acknowledged you have completed section one, the test timer will stop for up to 15 minutes. After acknowledging that you have completed the first section of the exam you will no longer be able to access the first section of the test content, including making changes to your answers. If you choose to take the scheduled break you will leave the testing room, adhering to all security protocols. If you have not returned and started the second section (questions 51-100) of the exam prior to the expiration of the 15 minutes, the exam clock will restart.
Unscheduled breaks are also permitted. The test timer will continue to count down during an unscheduled break.
Breaks are only permitted in order to access the bathroom or lockers. Candidates are not permitted to leave the test center during the test. The only exception is where restrooms are not located in the testing center and the candidate may leave only for the purpose of accessing the restroom, but first must notify the test center administrator.
- 14** Repeated or lengthy departures from the test room for unscheduled breaks will be reported by the test center administrator.
- 15** If you need access to an item stored in the test center locker during a break such as food, water or medicine, you must inform the test center administrator before you retrieve the item. **During the test, you are not allowed to access notes, books, reference materials, electronic devices, or cell phones.** Any item removed from your locker such as a purse or bag is subject to inspection by the test center administrator. You are not allowed to leave the locker area with items such as a purse or bag.
- 16** You must conduct yourself in a civil manner at all times when on the premises of the test center. Exhibiting abusive behavior towards the test center administrator, or any other staff member of the test center, is considered misconduct and will be reported to the IRS.
- 17** To protect the privacy of all testers, the test center administrator can neither confirm nor deny if any particular individual is present or scheduled at the test center.
- 18** Persons not scheduled to take a test are not permitted to wait in the test center.
- 19 U.S. Candidates Only** – If you are wearing eyeglasses you will be required to remove them for visual inspection to ensure they don't contain a recording device. Large jewelry items must be stored in your locker due to concerns over concealed recording devices.

If questions arise. Test center administrators are not allowed to answer any questions pertaining to the examination content. If you do not understand a question on the examination, you should answer the question to the best of your ability.

Failure to follow any of these security procedures may result in the disqualification of your examination. The IRS takes candidate misconduct, including cheating, very seriously. If the IRS determines that a candidate is culpable of misconduct or has cheated, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of test scores, disqualification from subsequent test administrations, and civil and criminal penalties. In cases where candidate misconduct or cheating is discovered after a candidate has obtained an Enrolled Agent card, the IRS may rescind the card.

Feedback

Our goal is to provide a quality exam and a pleasant testing experience for every candidate. We provide a voluntary customer satisfaction survey at the end of the examination. If you would like to submit a comment about a specific test question or provide feedback on your testing experience, the best way to share your feedback is at the end of the survey. You may also thank the team or register a complaint by visiting; <https://www.prometric.com/contact-us?category=Test>

Question types

The questions on your examination are multiple choice. Each question provides four options from which you choose your answer. Candidates should select the single best answer. An example of where this can occur could be a question about the Form 1040 filing deadline where the answer should be April 16 (because the normal filing deadline fell on a holiday). If the answer April 16 does not appear as an option but April 15 does appear as an answer, April 15 would be the single best answer, because that is generally the filing deadline.

Question formats. Three different multiple-choice formats are used. Each format is shown in the following examples.

Format 1—Direct question

Which of the following entities are required to file Form 709, United States Gift Tax Return?

- A. An individual
- B. An estate or trust
- C. A corporation
- D. All of the above

Format 2—Incomplete sentence

Supplemental wages are compensation paid in addition to an employee's regular wages. They **do not** include payments for:

- A. Accumulated sick leave
- B. Moving expenses (non-military)
- C. Vacation pay
- D. Travel reimbursements paid at the Federal Government per diem rate

Format 3—All of the following except

There are five tests which must be met for a child to be a qualifying child. Which of the following is **not** a requirement?

- A. Residency Test
- B. Relationship Test
- C. Disability Test
- D. Joint Return Test

Experimental questions. Your examination includes 15 experimental questions that will not be scored. They are distributed throughout the examination and will not be identified as such. These are used to gather statistical information on the questions before they are added to the examination as scored items. These experimental questions **will not** be counted for or against you in your final examination score.

Examination results

Upon completion of the examination, a pass/fail message will appear on your computer screen. Test scores are confidential and will be revealed only to you and the IRS. In addition, you will receive an email from Prometric containing your score report.

You can print your score report by following the instructions below:

1. Go to <https://scorereports.prometric.com>.
2. Enter your full exam confirmation number. It must be 16 digits in length and include leading zeros, when applicable.
3. Enter your last name.
4. Click "Validate Score Report" button.
5. Once the requested score report appears on your screen, click the green "Print Score Report" button.

If you need assistance locating your confirmation number or printing your score report, call 800-306-3926 (toll-free) or +1 443-751-4193 (toll), Monday - Friday, between 8 a.m. and 9 p.m. (ET).

Note: You may also obtain score report results from prior test attempts by entering the required information as explained above.

Scaled Scores. Scaled scores are determined by calculating the number of questions answered correctly from the total number of questions in the examination and converting to a scale that ranges from 40 to 130. The IRS has set the scaled passing score at 105, which corresponds to a minimum level of knowledge deemed acceptable by those persons who will be practicing before the IRS as an Enrolled Agent.

Pass. If you pass, the score report will show a passing designation. It will not show a score. All score values above passing indicate that a candidate *is* qualified — not *how* qualified. You will also receive diagnostic information which will indicate areas where you may wish to consider professional development. When you pass all three parts of the examination, you may apply for enrollment. (See Page 11)

Fail. If you fail, your score report will show a scaled score between 40 and 104. You will also receive diagnostic information to assist you with future examination preparation. Diagnostic information will show an indicator of 1, 2, or 3 meaning:

- 1 Weak. Additional study is necessary. It is important for you to focus on this area as you prepare to take the test again. You may want to consider taking a course or participating actively in a study group on this topic.

- 2 Marginal. You may need additional study in this area.
- 3 Strong. You clearly demonstrated an understanding of this subject area.



Important You must reschedule and pass any parts of the examination you failed prior to applying for enrollment.

Rescheduling failed examination parts

You may take each part of the examination at your convenience and in any order. Examination parts do not have to be taken on the same day or on consecutive days. You may take examination parts up to four times each during each test window.

If you fail any part of the examination, you must allow a 24-hour waiting period before scheduling a retest of that examination part. You must re-schedule with Prometric online at www.prometric.com/see or by calling 800-306-3926 (toll-free) or +1 443-751-4193 (toll), Monday - Friday, between 8 a.m. and 9 p.m. (ET).

If you do not pass a part of the examination after four attempts during the June 1 to February 28 test window, you must wait until the next test window before attempting to retake any failed part of the examination again.

Carryover policy

Carryover of scores. Generally, candidates who pass a part of the examination can carry over a passing score up to two years from the date they passed that part of the examination. To provide candidates flexibility in testing during this period of global emergency, we are extending the two-year period to three years for any examination parts that had not expired as of February 29, 2020. Only those candidates who passed a part of the examination February 29, 2020, or earlier will now have three years from the date they passed a part of the examination to pass the remaining parts. For example, if a candidate passed Part 1 on November 15, 2019, they now have until November 15, 2022 to pass parts 2 and 3.

Applying for enrollment

After passing all three parts of the examination, you must apply for enrollment via Form 23, *Application for Enrollment to Practice Before the Internal Revenue Service*, within one year of the date you passed the third examination part. You may electronically file Form 23 and pay the application fee at [Pay.gov](https://www.pay.gov). Copies of the score report do not need to be submitted to the IRS when submitting your application for enrollment (Form 23).

As part of the evaluation of your enrollment application, the Internal Revenue Service will conduct a suitability check that will include a review of your personal tax compliance. More information about the Enrolled Agent program can be found at <http://www.irs.gov/tax-professionals/enrolled-agents>

Examination content outlines

The following is a list of topics for each part of the examination. Not every topic on the list will necessarily appear on the examination and the list should not be viewed as all-inclusive.

Some topics may appear in more than one examination part. This list is also available at www.prometric.com/see.

IRS Special Enrollment Examination: Part 1 Test Specifications 85 Total Questions

1. Preliminary Work and Taxpayer Data-17 Questions

1.1 Preliminary work to prepare tax returns

- Use of prior years' returns for comparison, accuracy, and carryovers for current year's return
- Taxpayer biographical information (e.g., date of birth, marital status, dependents, identity protection PIN)
- Residency status and/or citizenship (e.g., citizen, visas, green cards, resident alien or non-resident alien)
- Filing requirements and due date
- Taxpayer filing status (e.g., single, head of household)
- Sources of all worldwide taxable and non-taxable income (e.g., interest, wages, business, sales of property, dividends, rental income, flow-through entities, alimony received)
- Sources of applicable exclusions and adjustments to gross income (e.g., foreign earned income exclusion, retirement plans, HSAs, alimony paid, health insurance, self-employment tax)
- Sources of applicable deductions (e.g., itemized, standard)
- Qualification for dependency
- Sources of applicable credits (e.g., education, foreign tax, retirement, child and dependent

- care, credit for other dependents)
- Sources of tax payments and refundable credits (e.g., withholding, estimated payments, earned income tax credit)
- Previous IRS correspondence with taxpayer
- Additional required returns filed and taxes paid (e.g., employment, gifts, international information returns, and other information returns)
- Special filing requirements (e.g. foreign income, presidentially declared disaster areas, Form 1040-NR)
- Foreign account and asset reporting (e.g., FBAR, Form 8938)
- Minor children's unearned income (Kiddie tax)
- ACA requirements (e.g., health insurance coverage, total household income, advanced premium tax credit, exemptions)

2. Income and Assets – 21 Questions

2.1 Income

- Taxability of wages, salaries and other earnings (e.g., earned income, statutory employee, tips)
- Interest Income (e.g., taxable and non-taxable)
- Dividends and other distributions from mutual funds, corporations, and other entities (e.g., qualified dividends)
- Rental income and expenses including: depreciation, vacation homes, not-for-profit rentals, personal property
- Gambling income and allowable deductions (e.g., Form W-2G, documentation)

- Tax treatment of forgiveness of debt (e.g., Form 1099C, foreclosures)
- Tax treatment of a U.S. citizen/resident with foreign income (e.g., tax treaties, Form 2555, Form 3520 and Form 5471)
- Other income (e.g., scholarships, barter income, hobby income, alimony, non-taxable combat pay, unearned income, taxable recoveries, NOL, virtual currency)
- Constructive receipt of income
- Constructive dividends (e.g., payments of personal expenses from a business entity)
- Passive income and loss (e.g., loss limitations)
- Pass-through entities (e.g., Schedule K-1, income, deductions, basis, qualified business income (QBI) deduction)
- Royalties and related expenses
- State/local income tax refund and other itemized deduction recoveries
- 1099 MISC reporting, irregularities, and corrections

2.2 Retirement income

- Basis in a traditional IRA (Form 8606)
- Comparison of and distributions from traditional and Roth IRAs
- Distributions from qualified and non-qualified plans (e.g., pre-tax, after-tax, rollovers, Form 1099R)
- Excess contributions and tax treatment (e.g., penalties)
- Prohibited transactions and tax effects

- IRA conversions and recharacterization (Form 8606)
- Required minimum distributions and excess accumulations
- Loans from IRC Section 401(k) plans and other qualified plans
- Taxability of Social Security and Railroad Retirement benefits
- Taxability of net unrealized appreciation (NUA)
- Tax implications for inherited retirement accounts
- Foreign pensions and retirement income

2.3 Property, real and personal

- Sale or disposition of property including depreciation recapture rules and 1099A
- Capital gains and losses (e.g., netting effect, short-term, long-term, mark-to-market)
- Basis of assets (e.g., purchased, gifted or inherited)
- Basis of stock after stock splits and/or stock dividends (e.g., research, schedules, brokerage records)
- Publicly traded partnerships (PTP) (e.g., sales, dispositions, losses)
- Sale of a personal residence (e.g., IRC Section 121 exclusions)
- Installment sales (e.g., related parties, original cost, date of acquisition, possible recalculations and recharacterization)
- Options (e.g., stock, commodity, ISO, ESPP)
- Like-kind exchange
- Non-business bad debts
- Investor versus trader

2.4 Adjustments to Income

- Self-employment tax
- Retirement contribution limits and deductibility (e.g., earned compensation requirements)
- Health savings accounts
- Other adjustments to income (e.g., student loan interest, alimony,

- moving expenses for active military, write-in adjustments)
- Self-Employed Health Insurance

3. Deductions and Credits – 21 Questions

3.1 Itemized deductions

- Medical and dental expenses
- Various taxes (e.g., state income, personal property, real estate)
- Interest expense (e.g., mortgage interest, investment interest, tracing rules, points, indebtedness limitations)
- Charitable contributions (e.g., cash, non-cash, 60% vs. 30%, documentation required)
- Nonbusiness casualty and theft losses in presidentially declared disaster areas
- Allowed miscellaneous itemized deductions
- Allowed itemized deductions for Form 1040-NR

3.2 Credits

- Child and dependent care credit
- Child tax credit and credit for other dependents
- Education credits
- Foreign tax credit
- Earned income tax credit (e.g., paid preparer's earned income credit checklist, eligibility and disallowance)
- Retirement contribution credit
- Adoption credits (e.g., carryovers, limitations, special needs)
- ACA net premium tax credit
- Other credits (refundable and non-refundable) (e.g., health coverage tax credit, general business credits

4. Taxation and Advice – 14 Questions

4.1 Taxation

- Alternative minimum tax and credit for prior year
- Penalties and exceptions on premature distributions from qualified retirement plans and IRAs
- Household employees
- Underpayment penalties and interest
- Conditions for filing a claim for refund (e.g., amended returns)
- Self-employment tax
- Excess Social Security withholding
- Tax provisions for members of the clergy
- Income in respect of decedent (e.g., allocations)
- Healthcare individual responsibility payment and exceptions
- Net investment income tax
- Additional Medicare tax
- Uncollected Social Security and Medicare tax
- Other taxes (e.g., first time homebuyer credit repayment, IRC Section 965 transition tax)

4.2 Advising the individual taxpayer

- Reporting obligations for individuals
- Property sales (e.g., homes, stock, businesses)
- Education planning (e.g., lifetime learning credit, IRC Section 529 plans)
- Estate planning (e.g., gift versus inheritance, trusts, family partnerships, charitable giving, LTC, life insurance)
- Retirement planning (e.g., annuities, IRAs, employer plans, early retirement rules, required minimum distribution, beneficiary ownership, charitable distributions from an IRA)
- Marriage and divorce (e.g., divorce settlement, common-law, community property)
- Items that will affect future/past returns (e.g., carryovers, net operating loss, Schedule D, Form

- 8801, negative QBI carryover)
- Injured spouse
- Innocent spouse
- Estimated tax and penalty avoidance
- Adjustments, deductions, and credits for tax planning (e.g., timing of income and expenses)
- Character of transaction (e.g., use of capital gain rates versus ordinary income rates)
- Advantages and disadvantages of MFJ/MFS/HOH filing statuses in various scenarios.

5. Specialized Returns for Individuals – 12 Questions

5.1 Estate Tax

- Gross estate, taxable estate (calculations and payments), unified credit, life insurance, and filing requirements
- Jointly-held property
- Marital deduction and other marital issues (e.g., portability election)
- IRAs and retirement plans

5.2 Gift Tax

- Gift-splitting
- Annual per donee exclusion
- Unified credit
- Effect on estate tax (e.g., Generation skipping transfer tax)
- Filing requirements

5.3 International Information Reporting

- Filing requirements and due dates (e.g., FBAR, Form 8938, Form 8865, Form 5471, Form 3520)
- Covered accounts (e.g., FBAR, Form 8938)
- Potential penalties (e.g., failure to file, underreporting, substantially incomplete, statute of limitations, reduction of tax attributes)
- Distinctions between FBAR and Form 8938 requirements
- Ownership of a foreign corporation (GILTI,

- IRC Section 965 transition tax)
- International voluntary disclosure options

**IRS Special Enrollment Examination: Part 2 Test Specifications
85 Total Questions**

1. Business Entities – 28 Questions

1.1 Business Entities and considerations

- Sole proprietorships
- Partnerships and qualified joint ventures (QJV)
- Corporations
- S corporations
- Farmers
- LLCs
- Tax-exempt entities and associations
- Entity type default classifications and elections
- Employer identification number
- Accounting periods (tax year)
- Accounting methods
- Reporting requirements (e.g. Forms W-2, W-4, Form 1099)
- Hobby versus business determination and loss limitations

1.2 Partnerships

- Partnership income, expenses, distributions, and flow-through (e.g., self-employment income)
- Family partnerships
- Partner's dealings with partnership (e.g., exchange of property, guaranteed payments)
- Contribution of property to partnership (e.g., partnership's basis, property subject to indebtedness)
- Basis of partner's interest
- Disposition of partner's interest
- Partnership formation (e.g., partnership

- agreement, general vs. limited partners, capital contributions)
- Dissolution of partnership (e.g., sale, death of partner)
- Filing requirements, due dates, penalties, and audit notice requirements
- Services rendered in return for partnership interest
- Debt discharge

1.3 Corporations in general

- Filing requirements, due dates, and penalties
- Earnings and profits
- Shareholder dividends, distributions, and recognition requirements
- Special deductions and credits (e.g., dividends received deduction, charitable deduction)
- Liquidations and stock redemptions
- Accumulated earnings tax
- Estimated tax payments
- Corporate minimum tax credit
- International information reporting and taxes (e.g., BEAT, GILTI, IRC Section 965 transition tax, dividends received deduction)

1.4 Forming a corporation

- Services rendered to a corporation in return for stock
- IRC Section 351 exchange
- Transfer and/or receipt of money or property in addition to corporate stock
- Transfer of property subject to indebtedness
- Controlled groups
- Closely held corporations

1.5 S corporations

- Requirements to qualify (e.g., qualifying shareholders)
- Election procedure

- Income, expenses and separately stated items
- Treatment of distributions
- Shareholder's basis (e.g., loan basis, distributions and losses in excess of basis)
- Revocation, termination and reinstatement
- Debt discharge
- Non-cash distributions

2. Business Financial Information – 39 Questions

2.1 Business Income

- Gross receipts and other income
- Cost of goods sold (e.g., inventory practices, expenditures included, uniform capitalization rules)
- Net income, net operating losses, and loss limitations including passive activity and at-risk limitations
- Gain or loss on disposition of depreciable property
- Cancellation of business debt

2.2 Business expenses, deductions and credits

- Officers and employees' compensation (e.g., deductibility, fringe benefits, rules of family employment, statutory employee, necessary and reasonable)
- Business rental deduction, including self-rentals
- Depreciation, amortization, IRC Section 179, depletion, bonus depreciation, and correcting errors
- Business bad debts
- Business travel, meals, and gift expenses
- Interest expense
- Insurance expense
- Taxes (e.g., deductibility of taxes, assessments, penalties; proper

- treatment of sales taxes paid)
- Employment taxes
- Federal excise tax
- Casualties, thefts, and condemnations
- IRC Section 199A deduction (qualified business income (QBI))
- Eligibility and deductibility of general business credits (e.g., disabled access credit, R&D credit, small business healthcare tax credit, foreign tax credit)
- Net operating loss deduction
- Home office

2.3 Business assets

- Basis of assets
- Disposition of depreciable property
- Like kind exchange
- Converted property
- Capitalization and repair regulations (e.g., elections)

2.4 Analysis of financial records

- Proper business type, and the use of classification codes
- Income statement
- Balance sheet (e.g., proofing beginning and ending balances)
- Method of accounting and changes (e.g., accrual, cash, hybrid, Form 3115)
- Depreciation, depletion, and amortization (e.g., start-up and organizational cost)
- Depreciation recovery (e.g., recapture, IRC Section 280F)
- Pass-through activity (e.g., K-1, separately stated items, non-deductible expenses)
- Reconciliation of tax versus books (e.g., M-1, M-2, M-3)
- Related party activity
- Loans to and from owners

2.5 Advising the business taxpayer

- Filing obligations (e.g., extended returns and potential penalties,

- international information returns)
- Deposit obligations (e.g., employment tax, excise tax)
- Reporting obligations for businesses (e.g., Form 1099 series, IRC Section 1031 exchanges, Form 8300)
- Record-keeping requirements (e.g., mileage log, accountable plans)
- Related party transactions
- Selection of business entity (e.g., benefits and detriments)
- Comingling (e.g., personal usage of business accounts, separation of business and personal accounts)
- Advice on accounting methods and procedures (e.g., explanation of requirements)
- Transfer elections in or out of the business (e.g., contributed property, distributions)
- Life cycle of the business (e.g., formation, dissolution)
- Type of industry (e.g., specified service trade or business)
- Worker classification (i.e. independent contractor versus employee)
- Deductions and credits for tax planning (e.g., timing of income and expenses, NOL, depreciation versus IRC Section 179 versus bonus depreciation)
- ACA compliance

3. Specialized Returns and Taxpayers – 18 Questions

3.1 Trust and estate income tax

- Trust types (e.g., simple/complex, grantor, irrevocable, tax shelters, foreign)

- Distributable net income and accounting income
- Exclusions, exemptions, and deductions
- Fraudulent trusts
- Income in respect of a decedent
- Income (e.g., allocations, corpus versus income)
- Separately stated items
- Filing requirements, tax years, and penalties

3.2 Exempt organizations

- Qualifying for and maintaining tax-exempt status (e.g., IRC 501(c))
- Applying for IRS tax-exempt status (e.g., Form 1023, Form 1024)
- Filing requirements (e.g., Form 990 series)
- Unrelated business taxable income

3.3 Retirement plans

- Employer and employee contributions
- Reporting requirements
- Plans for self-employed persons (e.g., SEP and SIMPLE)
- Prohibited transactions
- Qualified and non-qualified plans
- Non-discrimination rules

3.4 Farmers

- Farm income (e.g., self-raised livestock, crop insurance proceeds, subsidies, patronage dividends, conservation payments)
- Farm inventory
- Depreciation for farmers
- Various disaster-area provisions
- Disposition of farm assets
- Farm rental
- Farm tax computation (e.g., Schedule J, Schedule SE, estimated tax)

IRS Special Enrollment Examination: Part 3 Test Specifications
85 Total Questions

1. Practices and Procedures – 25 Questions

1.1 Practice before the IRS

- What constitutes practice before the IRS
- Categories of individuals who may practice and extent of practice privileges

1.2 Requirements for Enrolled Agents

- Information to be furnished to the IRS
- Omission or error on return, document, or affidavit
- Rules for employing or accepting assistance from former IRS employees or disbarred/suspended persons
- Rules for restrictions on advertising, solicitation and fee information
- Fee rules (e.g., contingent, unconscionable)
- Due diligence requirements
- Conflict of interest
- Rules for refund check negotiation
- Standards for written advice, covered opinions, tax return positions and preparing returns
- Continuing education requirements
- Tax shelters
- Enrollment cycle and renewal
- Rules for prompt disposition of matters before the IRS
- Rules for returning a client's records and documents
- PTIN requirements
- Practitioner supervisory responsibilities (Circular 230 Section 10.36)

1.3 Sanctionable acts

- Disreputable conduct that may result in a disciplinary proceeding

- Sanctions imposed by the Office of Professional Responsibility
- Frivolous submissions (returns and documents)
- Fraudulent transactions (e.g., badges of fraud)

1.4 Rules and penalties

- Assessment and appeal procedures for preparer penalties
- Types of penalties (e.g., negligence, substantial understatement, overvaluation)
- Furnishing a copy of a return to a taxpayer
- Signing returns and furnishing identifying numbers
- Keeping copies or lists of returns prepared
- Employees engaged or employed during a return period (e.g. IRC Section 6060)
- Preparer due diligence and penalties (e.g., refundable credits, head of household status)

2. Representation before the IRS – 24 Questions

2.1 Power of attorney

- Purpose of power of attorney
- Signature authority (e.g., extension of assessment period, closing agreement)
- Authority granted by taxpayer
- Limitations on signing tax returns on behalf of taxpayer
- Proper completion of power of attorney (Form 2848)
- Alternate forms of power of attorney (durable)
- Rules for client privacy and consent to disclose
- Distinctions between power of attorney (Form 2848) and tax information authorization (Form 8821)
- Requirements to be met when changing or dropping representatives or

withdrawal of representative
 - Purpose of a Centralized Authorization File (CAF) number
 - Conference and practice requirements (Publication 216)

2.2 Building the taxpayer's case-Preliminary work

- Identification of tax issue(s) with supporting details
 - Potential for criminal aspects
 -Competence, expertise and time to handle issue
 -Conflict of interest
 - Transcripts from IRS (e.g., access to and use of e-services)

2.3 Taxpayer financial situation

- Taxpayer's ability to pay the tax (e.g., installment agreements, offer in compromise)
 - General financial health (e.g., filed for bankruptcy, lawsuits, garnishments, cash flow, assets, and insolvency)
 - Third-party research (e.g., property assessment for municipal taxes, asset values, state and local tax information)
 - Discharge of the tax liability in bankruptcy
 -IRS Collection Financial Standards

2.4 Supporting documentation

- Financial documents (e.g., cancelled checks or equivalent, bank statements, credit card statements, receipts, brokerage records)
 - Legal documents (e.g., birth certificate, divorce decrees, lawsuit settlements)
 - Prior and subsequent tax returns
 - Other substantive and contemporaneous documentation (e.g., corporate minutes)
 - Employment reimbursement policies
 - Business entity supporting

documents (e.g., partnership agreement, corporate bylaws)
 - Expense records (e.g., deductible, allowable, personal, mileage log)

2.5 Legal authority and references

- Internal Revenue Code
 - Income tax regulations
 - Revenue rulings
 - Revenue procedures
 - IRS notices
 - Case law
 - IRS publications
 - Private letter ruling
 - Form and instructions
 - Internal Revenue Manual
 - Authoritative versus non-authoritative source material
 - Tax treaties and other international agreements

2.6 Related issues

- Statute of limitations
 - Post-filing correspondence (e.g., math error notices, under-reporting notices)
 - Deadlines and timeliness requirements
 - Third-party correspondence (e.g., witness communications, employment records)
 - Freedom of Information Act (FOIA) requests
 - Tax avoidance vs. tax evasion
 - Tax return disclosure statements
 - Taxpayer Advocate Service (e.g., criteria for requesting assistance)
 - Identity Theft
 Judicial levels of representation beyond the scope of EA representation

3. Specific Types of Representation – 19 Questions

3.1 Representing a taxpayer in the collection process

- Extension of time to pay (e.g., Form 1127)

- Installment agreements
 - Types of offer in compromise
 - Collection appeals program (e.g., denial of installment agreements, discharge applications)
 - Collection appeals and due process (e.g., lien, levy, and Form 12153)
 - Adjustments to the taxpayer's account (e.g., abatements and refund offsets)
 - Requesting an audit reconsideration (e.g., documents and forms)
 - Decedent Issues
 - Collection notice and Notice of Federal Tax Lien
 - Levy and seizure of taxpayer's property
 - Case being reported
 - Currently Not Collectable (e.g., reasons and reactivation)
 - IRS Collection - Summons (e.g., purposes)
 - Collections statute of limitations
 - Trust fund recovery penalty
 - Amended returns and claims for refund (e.g., Form 1040X, Form 843, appropriateness and timeliness)
 - Passport revocation

3.2 Penalties and/or interest abatement

- Penalties subject to abatement
 - Basis for having penalties abated or refunded
 - Reasonable cause
 - Basis for having interest abated or refunded
 - Interest recalculation
 - Procedures for requesting abatement

3.3 Representing a taxpayer in audits/examinations

- IRS authority to investigate
 - Limited practitioner privilege (e.g., IRC Section 7525)

- Verification and substantiation of entries on the return
- IRS authority to fix time and place of investigation
- Steps in the process (e.g., initial meeting, submission of IRS requested information)
- Innocent spouse
- Interpretation and analysis of Revenue Agent Report (RAR) (e.g., 30-day letter)
- Interpretation and analysis of CP-2000 notice and correspondence audits
- Explanations of taxpayer options (e.g. agree or appeal)
- Partnership level audit and opt-out
- Preparer conflict of interest

3.4 Representing a taxpayer before appeals

- Right to appeal - Revenue Agent findings
- Request for appeals consideration (e.g., preparation, elements contained)
- Enrolled Agent appearance at appeals conference
- Settlement function of the appeals process
Issuance of 90-day letter

- Length of time to retain returns and records
- List of returns prepared (e.g. name, social security number, and type of return)
- Due diligence requirements
- Data security (e.g., electronic, systems, paper)

4.4 Electronic filing

- Application process to be an e-file provider (e.g., e-services, EFIN)
- E-file mandate and exceptions (Form 8948)
- Advertising standards
- Definition and responsibilities of an ERO
- Levels of infractions
- Compliance requirements to continue in program
- EFIN revocation appeal process
- E-file authorization and supporting documentation (e.g. Form 8879 and Form 8453)
- Rejected returns and resolution (e.g. client notification)
- Identity theft procedures and resolution (e.g., IP PIN)

**4. Completion of the Filing Process
- 17 Questions**

4.1 Accuracy

- Reliance on software (e.g. review of results)
- Inconsistencies within the source data
- Miscalculations
- Recognition of duplicate entries

4.2 Information shared with taxpayer

- Record-keeping requirements
- Significance of signature (e.g., joint and several liability, penalty of perjury)
- Consequences of dishonesty

4.3 Record maintenance

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Internal Revenue Service
1111 Constitution Avenue, NW, Room 2413
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You may print this checklist to assist with preparing for test day.

- Review your appointment confirmation email to confirm your appointment time. Arrive at the testing center at least 30 minutes prior to your appointment.
- Review driving directions. Allow sufficient time for travel, parking, locating the test center, and checking in. Depending on the location of the testing facility, note that additional parking fees may apply. Prometric does not have the ability to validate parking.
- Bring a valid, non-expired government-issued ID with a current photo and signature.
- Consider wearing layers of clothing, which can be removed due to variability in temperature in the test area.
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