

I'm not a bot





## Prometric ea exam

An enrolled agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service. Enrolled agents, like attorneys and certified public accountants (CPAs), are generally unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS offices they can represent clients before. 2. How do you become an enrolled agent? (updated Oct. 27, 2022) Follow these steps to become an EA: Obtain a Preparer Tax Identification Number; Apply to take the Special Enrollment Examination (SEE); Achieve passing scores on all 3 parts of the SEE; \* Apply for enrollment; and Pass a suitability check, which will include tax compliance to ensure that you have filed all necessary tax returns and there are no outstanding tax liabilities; and criminal background \*Certain former IRS employees, by virtue of past technical experience, may be exempt from the exam requirement. Review the Candidate Information Bulletin PDF to get started. 3. How much does it cost to take the special enrollment examination? (updated March 1, 2025) There is a \$267 fee per part paid at the time of appointment scheduling. The test fee is non-refundable and non-transferable. 4. What types of tax issues could negatively impact consideration of an application for enrollment? (reviewed March 1, 2024) In general, any overdue tax return that has not been filed or any unpaid taxes unless acceptable payment arrangements have been established. Refer to Circular 230 PDF, Sections 10.5(d)(1) and 10.51, for a complete explanation of the suitability requirements. 5. What types of criminal convictions would negatively impact consideration of an application for enrollment? (reviewed Oct. 19, 2023) In general, any criminal offense resulting in a felony conviction under federal tax laws or a felony conviction related to dishonesty or a breach of trust, that is less than ten years old. Refer to Circular 230 PDF, Sections 10.5(d)(1) and 10.51, for a complete explanation of the suitability requirements. 6. Do enrolled agents have any continuing education requirements? (reviewed Oct. 19, 2023) Generally, enrolled agents must obtain a minimum of 72 hours per enrollment cycle (every three years). A minimum of 16 hours must be earned per year, two of which must be on ethics. Enrolled agents must use an IRS approved CE provider. Review detailed information about continuing education for enrolled agents. SEE content/scoring 1. What is covered on the SEE? (updated March 1, 2023) The SEE contains three parts: 2. How many questions are on each part of the examination? (reviewed Oct. 19, 2023) Each part of the SEE contains 100 questions. 3. What is the time limit for each part of the examination? (reviewed Oct. 19, 2023) Each part is 3.5 hours long. The actual seat time is 4 hours to allow for a tutorial, survey, and one scheduled 15-minute break. 4. How do I prepare for the examination? Are there any study materials? (reviewed Oct. 19, 2023) When studying for the examination, you may wish to refer to the Internal Revenue Code, Treasury Department Circular 230, IRS publications, and IRS tax forms and their accompanying instructions. Circular 230, current and prior year versions of IRS publications, forms and instructions are accessible online at IRS.gov. 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 list of approved CE providers, some of whom provide SEE test preparation courses. The IRS does not make recommendations as to any specific provider. Visit Prometric's website for additional information on how to prepare for your exam, including a computer-based test tutorial, a video that describes what to expect on test day, test center regulations, and a "test drive" of the examination. Test Drive is free of charge and provides you the full testing experience from scheduling an appointment, arriving at the test center, completing security screening and check-in, and taking a 15-minute practice exam. Sample test questions are also available as examples of the types of questions that may appear on the examination. Being better prepared for the test experience will allow you to perform better the day of your test. 5. What tax law is the examination based on? (updated March 1, 2025) All references on the examination are to the Internal Revenue Code, forms and publications, as amended through Dec. 31, 2024. Also, unless otherwise stated, all questions relate to the calendar year 2024. Questions that contain the term "current year" refer to calendar year 2024. In answering questions, candidates should not take into account any legislation or court decisions in effect after Dec. 31, 2024. 6. Do you have to take each part of the examination in order (Part 1 first, then Part 2, then Part 3)? (reviewed Oct. 19, 2023) No, examinations can be taken in any order. 7. How many times within a testing window can you take each part? (reviewed Oct. 19, 2023) Each exam part may be taken 4 times per testing window, which runs from May 1 to the end of February. 8. Is the examination offered year-round? (reviewed Oct. 19, 2023) The test is offered from May 1 to the end of Feb. of the following year. The test is not offered during the annual blackout period in March and April. During this time the test is updated with the most recent tax law. SEE availability/scheduling 1. How do I schedule an appointment to take the examination? (updated March 1, 2025) You can schedule an examination appointment at any time online at Prometric; by calling 800-306-3926 (toll-free) or 443-751-4193 (toll), Monday through Friday between 8 a.m. and 9 p.m. (Eastern time); or by submitting Form 2587. The fee is paid at the time of appointment scheduling. MasterCard, Visa, and American Express are accepted. The online registration process requires you to create a user profile before you schedule and pay for your exam. Refer to the job aid under "What's New" on Prometric for steps on creating an account. After your appointment has been scheduled, you will receive a confirmation number. Keep this number for your records - you will need it to reschedule, cancel, or change your appointment. If you schedule online you will receive an appointment confirmation email containing the appointment date, time, location, examination name, and confirmation number. Review the confirmation email immediately for accuracy and, if an error occurred, notify Prometric at 800-306-3926 (toll-free) or 443-751-4193 (toll), Monday through Friday between 8 a.m. and 9 p.m. Eastern time. 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 part up to four times during the test window. The current test window is May 1, 2025, to Feb. 28, 2026. Testing is unavailable during the months of March and April while the examination is being updated. The fee to take each part of the SEE is \$267. Scheduling is now available for an exam appointment for the May 1, 2025-Feb. 28, 2026, test window. If you fail an exam part, you must allow 24 hours before scheduling another appointment for that same part. However, you can schedule an appointment for a different exam part without waiting 24 hours. 2. What is the appointment cancellation and rescheduling policy? (reviewed Oct. 19, 2023) You can reschedule your appointment online or by phone. You will need your confirmation number. In general, there are no refunds for cancellations. 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 Rescheduling an appointment must be done online at Prometric or by calling 800-306-3926 (toll-free) or 443-751-4193 (toll), Monday through Friday between 8 a.m. and 9 p.m. (Eastern time). Your entire fee will be forfeited if you miss your appointment or arrive late by 30 minutes or more. 3. How can I get more information or schedule an appointment by phone if I live overseas? (updated May 16, 2025) International testing for the Special Enrollment Exam (SEE) is available for the dates and locations below. Candidates can schedule their exam online or contact the call center at 800-306-3926 (toll-free) or 443-751-4193 (toll), 8 a.m.-9 p.m. (Eastern time), Monday through Friday. Note: All international testing information is subject to change in the interest of ensuring the health, safety, and well-being of SEE candidates and Prometric test center staff. June 9-27, 2025 June 9-20, 2025 June 10-11, 2025 June 12-17, 2025 Bangalore, India Hyderabad, India New Delhi, India Tokyo, Japan Seoul, Korea Toronto, Canada London, England Candidates who pass a part of the examination can carry over passing scores up to three years from the date the candidate passed the examination. For example, assume a candidate passed Part 1 on Nov. 15, 2022. Subsequently the candidate passed Part 2 on Feb. 15, 2023. That candidate has until Nov. 15, 2025, to pass the remaining part. Otherwise, the candidate loses credit for Part 1. The candidate has until Feb. 15, 2026, to pass all other parts of the examination or will lose credit for Part 2. Test center environment 1. Will the examination be open book or resource assisted? (reviewed Oct. 19, 2023) The examinations are closed book. You are not allowed to access notes, books, reference materials, or electronic devices at any time during the examination or during breaks. Unauthorized access to notes, books, reference materials or electronic devices may result in your test results being nullified by the IRS. You will be provided scratch paper and pencils at the test center and you are not allowed to leave the testing room with notes taken during the examination. 2. What should I bring to the testing center? (reviewed Oct. 19, 2023) Bring one original unexpired government-issued photo ID that includes your name, photo, and signature. Your first and last name must exactly match the first and last name you used to schedule the examination. Failure to provide appropriate identification at the time of the examination is considered a missed appointment. As a result, you will not be allowed to test and forfeit your examination fee. Paper, pencil and a calculator will be provided at the test site. Personal items are not allowed in the testing room and must be stored in a locker. Persons not scheduled to take a test are not permitted to wait in the test center. A complete list of test center rules can be found in the Candidate Information Bulletin at Prometric. 3. Are food or water allowed in the testing room? (updated March 1, 2023) Water is allowed in the testing room but it must be in a clear or transparent container with a lid or cap. All labels must be removed, and the container will be inspected for notes or other prohibited test aids. The candidate will need to remove the lid/cap for visual inspection by the Test Center staff. Should the container not meet the requirements outlined, the candidate will be required to put it in their locker and will not be allowed to take it into the test room. Food or beverages, other than water, may not be brought into the testing room. This minimizes the opportunities for cheating. It limits possible damage to computer equipment. And eating can be a distraction to other test takers. Candidates may take breaks to access food and beverages stored in their locker. 4. Will anything I bring to the test center be inspected? (updated March 1, 2023) 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. Water in a clear or transparent container with a lid or cap must have all labels removed, and the container will be inspected for notes or other prohibited test aids. You will need to remove the lid/cap for visual inspection by the Test Center staff. These inspections will take a few seconds and will be done at check-in and again upon return from breaks before you enter the testing room to ensure you do not violate any security protocol. With the exception of wedding and engagement rings and small stud earrings, jewelry is prohibited. Please do not wear other jewelry to the test center. Ties, bowties and hair accessories are subject to inspection. Please refrain from using ornate clips, combs, barrettes, headbands, tie clips, cuff links and other accessories as you may be prohibited from wearing them into the testing room and asked to store them in your locker. Test results 1. How do I obtain my SEE results? (reviewed Oct. 19, 2023) 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: Go to Prometric Score Reports. Enter your full exam confirmation number. It must be 16 digits in length and include leading zeros, when applicable. Enter your last name. Click "Validate Score Report" button. 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 443-751-4193 (toll), Monday through Friday between 8 a.m. and 9 p.m. (Eastern time). Note: You may also obtain score report results from prior test attempts by entering the required information as explained above. 2. How do you determine if a person passes or fails? What is the passing score? (reviewed Oct. 19, 2023) The scoring methodology was determined by the IRS following a scoring study. A panel of subject matter experts composed of Enrolled Agents and IRS representatives established a passing score for a candidate who meets the minimum qualifications to be an Enrolled Agent. The scaled passing score is 105. 3. What is a scaled score system? How can I determine my score? (reviewed Oct. 19, 2023) Scaled scores are determined by calculating the number of questions answered correctly and converting it to a scale that ranges from 40 to 130. The IRS has set the scaled passing score at 105. Failing candidates are provided a scaled score value so that they may see how close they are to being successful. Candidates that receive a scaled score of 104 are very close to passing. Candidates with a scaled score of 45 are far from being successful. You will also receive diagnostic information to assist you with future examination preparation. 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 may indicate areas of weakness in your performance where you may need continuing education. Applying for enrollment 1. Once I have passed all three parts of the SEE how do I officially become an enrolled agent? (updated Oct. 27, 2022) You must apply for enrollment within one year of the date you passed the third examination part. You may electronically apply for enrollment and make secure payment of the \$140 enrollment fee at Pay.gov. Form 23 application You may also apply for enrollment by mail by submitting a completed Form 23, Application for Enrollment to Practice before the IRS PDF, along with a check for \$140 to the address listed on the form. Please allow 60 days for processing (90-120 days if you are a former IRS employee). As part of the evaluation of your enrollment application, the IRS will conduct a suitability check that will include a review of your personal tax compliance and criminal background. 2. How can I check on the status of my enrolled agent application? (updated 3/1/22) Form 23, Application for Enrollment to Practice Before the IRS - generally takes 60 days for processing (90-120 days for former IRS employees). If you haven't received a response after 60 days, send an email to epp@irs.gov and include your full name and address or call 855-472-5540. Monday - Friday 7 a.m. to 5 p.m. CST. Note: This mailbox is not for IRS employee verification. If you are trying to confirm whether someone is an actual IRS employee because you received an unsolicited visit, phone call, or email claiming to be from the IRS, please visit Report phishing. EA candidates schedule and sit for each EA Exam part separately. Becker recommends you block out the following times for each part of the exam. Part 170-90 hoursPart 280-100 hoursPart 360-80 hoursTaking the Enrolled Agent Exam When is the Enrolled Agent Exam given?The EA Exam testing window is open from May through February each year. Testing is closed during March and April for updates. How to register for the Enrolled Agent ExamTo register for the EA Exam, you need to create an online account with Prometric, using your PTIN and personal details. Once you've created your Prometric profile, use your account dashboard to find your closest testing center (located in most metropolitan areas nationwide) and schedule, pay for, and manage your testing appointments. Enrolled Agent Exam testing environmentThe IRS's testing partner, Prometric4 offers testing centers that provide all candidates with a standard digital environment to take the EA Exam. You should arrive at the testing center 30 minutes early to present your identification and store your belongings in an assigned locker. You'll then pass through a metal detector to enter the testing room and sit for the exam. You're not allowed to bring any notes or study materials with you to the exam. Phones and electronic devices are also prohibited, even during breaks. Prometric provides a detailed list of testing center regulations5 that we recommend you review before exam day.Enrolled Agent Exam time limitYou have three and a half hours (210 minutes) to complete both exam sections — a total of 100 questions. After completing the first question, consisting of 50 questions, you'll be prompted to take a 15 minute break. If you choose to take this break, your exam timer will stop. You'll be able to leave the testing room and access your locker, the restroom, etc. However, you will not be able to access the questions from section one after returning from break. You are responsible for pacing yourself and making sure you have enough time to complete the exam. One of Becker's tips to pass the SEE Exam is learning to spend no longer than about 1.8 minutes answering each question. This will give you enough time to complete all 100 questions, with 30 minutes extra to review your answers. Passing the Enrolled Agent ExamHow is the Enrolled Agent Exam scored?The EA Exam is graded on a scaled scoring system from 40-130 points. You need a score of at least 105 to pass. How long does it take to get my EA Exam results?You will receive your results immediately after you complete the exam.What happens when I pass the EA Exam?If you receive a score of 105 or higher, the computer will reveal a "passing" credential. Congratulations! This means you can jump right into review for the next part of the EA Exam.What if I fail the EA Exam?If you fail, the computer will show your score (from 40-104), as well as a diagnostic indicator for each concept area of the exam. This is meant to help you understand where you should focus your study and better prepare for success when retaking the exam. The diagnostic indicator will reveal one of three levels:Weak: Seek guidance and study in this areaMarginal: You may consider additional study in this areaStrong: You demonstrated a good understanding in this areaYou must retake and pass any failed exam parts before applying for enrollment. You can take each exam part up to four times within a single testing window. If you still haven't passed, you can take it again in the next testing window. However, passing scores are only valid for three calendar years before they expire6. If you struggle to pass a certain section, consider a more stringent study program with top-notch academic support. Enrolled Agent Exam pass ratePrometric has released data on EA Exam pass rates for the past three years. However, it's important to note that not everyone who takes one exam part takes the other two, and the pass rates therefore can't be reliably compared to one another. For example, the number of candidates who take SEE 1 is nearly twice the number of those taking SEE 2 and SEE 37. With that in mind, these are the EA Exam 2023-2024 pass rates: Part 1Individuals56%Part 2 Business67%Part 3 Representation, Practices, and Procedures70%The best way to increase your ability to succeed on all EA Exam parts is by following a comprehensive review course. How many times can I take the Enrolled Agent Exam?You can take each exam part up to four times within a single testing window. If you still haven't passed, you can take it again in the next testing window; however, passing scores are only valid for three calendar years before they expire8.