

EA Exam (SEE): Special Enrollment Examination for Enrolled Agents

Free 10-Q Diagnostic ->

Official Body: IRS (Internal Revenue Service) | Syllabus: 2025-2026 Test Specifications (Revised)

Passing Standard: Scaled score of 500 on a 200-800 scale (Historical 105 / 40-130 retired March 1, 2026)

Format & Timing: 3 Parts: Part 1 (Individuals), Part 2 (Businesses), Part 3 (Representation, Practices & Procedures). 100 MCQs each. (PSI Services)
Testing Windows: Testing Window opens July 1 through end of February (March & April dark for maintenance)

1. OFFICIAL 2026 BLUEPRINT DOMAINS & WEIGHTINGS

SEE1 - Part 1: Individuals

3.5 Hours | 100 MCQs (85 scored + 15 experimental)

Preliminary Work and Taxpayer Data (16.5% (~14 Qs)); Income and Assets (20.0% (~17 Qs)); Deductions and Credits (20.0% (~17 Qs)); Taxation and Advice (17.6% (~15 Qs)); Specialized Returns and Taxpayers (Estates, Nonresident Aliens) (15.3% (~13 Qs)); Estate and Gift Tax (Form 706/709) (10.6% (~9 Qs))

SEE2 - Part 2: Businesses

3.5 Hours | 100 MCQs (85 scored + 15 experimental)

Business Entities and Formations (32.9% (~28 Qs)); Business Financial Information and Operations (45.9% (~39 Qs)); Specialized Business Returns and Filings (Trusts, Exempt Orgs) (21.2% (~18 Qs))

SEE3 - Part 3: Representation, Practices and Procedures

3.5 Hours | 100 MCQs (85 scored + 15 experimental)

Practices and Procedures (Due Diligence, E-filing, Records) (29.4% (~25 Qs)); Representation before the IRS (POA Form 2848, Taxpayer Rights) (29.4% (~25 Qs)); Specific Types of Representation (Audits, Appeals, Collections, OIC) (29.4% (~25 Qs)); Completion of the Filing Process (Penalties, Claims for Refund)

2. PRIMARY STATUTORY & REGULATORY AUTHORITIES TESTED

* Treasury Circular 230 (31 CFR Part 10) - Sec. 10.22 (Diligence as to accuracy), Sec. 10.27 (Fee)

Statutory basis for representation before the IRS, sanction hearings, and due diligence

* IRC Subchapter C, S, and K - IRC Sec. 351 (Transfers to controlled corps), Sec. 1362 (S-corp e

Corporate and partnership tax statutory rules

* Internal Revenue Code Title 26 Enforcement - IRC Sec. 6662 (Accuracy-related penalties), Sec.

Statutory examination, collection, and penalties provisions

3. EXAMINER TRAPS & HIGH-YIELD PASS STRATEGY

Key Challenge: Deep dive into statutory tax calculations (basis adjustments, depreciation recaptures, partnership allocations) and administrative representation procedures under Circular 230.

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