EA Exam (SEE) SEE1: Part 1: Individuals

Official Body: IRS (Internal Revenue Service) | Time: 3.5 Hours | 2026 Blueprint

Free SEE1 Practice ->

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

Section Format: 100 MCQs (85 scored + 15 experimental) (PSI Services (migrated from Prometric effective March 1, 2026))

1. OFFICIAL 2026 SEE1 BLUEPRINT DOMAINS & WEIGHTINGS

SEE1-1: Preliminary Work and Taxpayer Data	**Weight: 16.5% (~14 Qs)**
SEE1-2: Income and Assets	**Weight: 20.0% (~17 Qs)**
SEE1-3: Deductions and Credits	**Weight: 20.0% (~17 Qs)**
SEE1-4: Taxation and Advice	**Weight: 17.6% (~15 Qs)**
SEE1-5: Specialized Returns and Taxpayers (Estates, Nonresident Aliens)	**Weight: 15.3% (~13 Qs)**
SEE1-6: Estate and Gift Tax (Form 706/709)	**Weight: 10.6% (~9 Qs)**

2. HIGH-YIELD SEE1 FORMULAS, ORDERING RULES & MNEMONICS

* **Filing Status, Dependents & Form 8867**
  Qualifying Child (CARES: Close relative, Age <19/<24 student, Residency >half yr, Eliminate gross income test, Support <50% self) vs Qualifying Relative (SUPORT). Form 8867 required for EIC, CTC/ACTC/ODC, AOTC, and HOH.
* **Individual Income, Adjustments & Credits**
  Above-the-line AGI adjustments: 50% SE tax, HSA, traditional IRA, student loan interest, educator expenses. Refundable credits (EIC, ACTC, 40% AOTC) reduce tax below $0.
* **Capital Gains, Sec. 121 Home Sale & Gifts**
  Sec. 121 excludes up to $250k ($500k MFJ) gain if owned & used 2 of last 5 years. Net capital loss deduction capped at $3,000/yr ($1,500 MFS) with indefinite carryforward.

EXAM TRAP TO AVOID: On the modernized 200-800 SEE scale (passing = 500), always verify whether a credit is nonrefundable vs refundable before computing net tax due or refund.

Test yourself on EA Exam (SEE) SEE1 questions free (no credit card required) at VoraPrep:

1. Practice SEE1 Free ->
2. Free SEE1 Diagnostic ->
3. Score Predictor ->