EA Exam (SEE) SEE3: Part 3: Representation, Practices and I

Free SEE3 Practice ->

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

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 SEE3 BLUEPRINT DOMAINS & WEIGHTINGS

SEE3-1: Practices and Procedures (Due Diligence, E-filing, Records)	**Weight: 29.4% (~25 Qs)**
SEE3-2: Representation before the IRS (POA Form 2848, Taxpayer Rights)	**Weight: 29.4% (~25 Qs)**
SEE3-3: Specific Types of Representation (Audits, Appeals, Collections, OIC)	**Weight: 29.4% (~25 Qs)**
SEE3-4: Completion of the Filing Process (Penalties, Claims for Refund)	**Weight: 11.8% (~10 Qs)**

2. HIGH-YIELD SEE3 FORMULAS, ORDERING RULES & MNEMONICS

* **Circular 230 Duties & Omissions (Sec. 10.21)**
  Upon finding a client error/omission on a prior return, promptly advise the client of the noncompliance and IRC consequences. Never notify the IRS without client consent.
* **Representation, POA Form 2848 vs Form 8821**
  Form 2848 authorizes representation before the IRS (EAs, CPAs, Attorneys have unlimited rights). Form 8821 authorizes inspecting/receiving confidential tax info ONLY (no advocacy).
* **Statutes of Limitations, Appeals & Collections**
  Assessment: 3 years from later of due date or filing (6 years if >25% gross income omitted; unlimited for fraud/no return). Refund claim: later of 3 years from filing or 2 years from payment.

EXAM TRAP TO AVOID: Circular 230 Sec. 10.27 strictly prohibits contingent fees for preparing an original tax return; records belonging to the client must be returned even over a fee dispute (Sec. 10.28).

Test yourself on EA Exam (SEE) SEE3 questions free (no credit card required) at VoraPrep:

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