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Abbreviation/Term/Symbol Refers to: IRC or Code Section Internal Revenue Code Instructions IRS Form Instructions Form IRS Tax Form Pub or Publication IRS Publication IRB Internal Revenue Bulletin 31 U.S.C. Title 31 of United States Code C.F.R. Code of Federal Regulations Treas. Reg. or Regulations Treasury Regulations DOL Department of Labor Cir. 230 Treasury Department Circular 230 IRM Internal Revenue Manual T.C. Memo Tax Court Memo § Symbol for Code Section Numbers and/or letters following the code section symbol are used to guide the user to the appropriate area in the Code for that reference. 1. Under Treasury Department Circular No. 230, which of the following is incompetence or disreputable conduct? A. Conviction of any criminal offense under any Federal law B. Conviction of any criminal offense involving dishonesty or breach of trust C. Willfully disclosing a taxpayer's tax return information with the consent of the taxpayer D. Failing to sign a tax return prepared by the practitioner when the practitioner's signature is required by Federal tax laws Key: B References: Cir. 230, Section 10.51 2. Which of the following from Circular 230 is correct regarding sanctions against an enrolled agent (EA)? A. There cannot be both monetary and nonmonetary penalties imposed B. An EA can face Imprisonment up to 3 years C. An EA can be censured D. A monetary penalty can exceed the gross income derived from the conduct giving rise to the penalty Key: C References: Cir. 230, Section 10.50 3. How many future years will the IRS record to the Centralized Authentication File (CAF) at the taxpayer's request based on receipt of a valid Form 2848 authorizing representation for tax years or periods? A. December 31 of year of receipt + 1 year B. December 31 of year of receipt + 2 years C. December 31 of year of receipt + 3 years D. December 31 of year of receipt + 4 years Key: C References: 26 C.F.R. § 601.506(d)(3)(i); Instructions for Form 2848, Power of Attorney and Declaration of Representative, page 4 4. A taxpayer filed an appeal of an IRS examination and then signed Form 8821, Tax Information Authorization, authorizing an enrolled agent (EA) to receive the taxpayer's confidential tax information related to the matter before the Independent Office of Appeals. Which of the following is correct regarding the EA's ability to represent the taxpayer regarding the appeal? A. The EA may represent the client based on the Form 8821 B. The EA may represent the client with the oral consent of the client C. The EA may represent the client with a note attached to Form 8821 D. The EA may not represent the client Key: D References: Form 8821 Instructions page 1 5. To meet due diligence requirements, which of the following is true regarding the Earned Income Credit Worksheet and Form 8867? A. A record of how, when, and from whom the information used to prepare the Form 8867 and the Worksheets must be obtained B. Form 8867 does not need to be filed with the return if all information used to complete the form was provided by the taxpayer in writing C. A record of any questions the taxpayer may have asked the tax preparer about their eligibility for the credits should be retained D. Copies of documents provided by the taxpayer that the return preparer relied on to determine the eligibility for the credits do not need to be retained by the preparer Key: A References: Treas. Reg. § 1.6695-2(b); Form 8867; Paid Preparer's Earned Income Credit Checklist, Instructions (2021), Document Retention 6. An enrolled agent (EA) is in the process of representing a taxpayer before the Internal Revenue Service for a tax matter involving a tax return the taxpayer filed claiming married filing jointly status with her former husband. The taxpayer's former husband also asked the EA to represent him for the same matter. Which of the following is true regarding the EA representing them both? A. The EA must notify the Office of Professional Responsibility that the EA will be representing both taxpayers B. Each taxpayer only needs to provide consent verbally, as long as the EA documents the day consent was given C. The EA must reasonably believe that the EA will be able to provide competent and diligent representation to both taxpayers D. Confirmation of a conflict of interest must be made within 60 days from the time of consent by both taxpayers Key: C References: Cir. 230, Section 10.29 7. An enrolled agent prepared an individual income tax return for a taxpayer with a balance due of $25,597. The taxpayer is not able to pay the entire amount upon filing and would like to set up an installment agreement. Which of the following statements are correct about this agreement? A. Since the taxpayer owed more than $25,000 the taxpayer may not apply online B. The taxpayer will not be charged a user fee to set up this installment agreement C. The taxpayer must be in filing compliance D. The taxpayer will not be charged interest and penalties while making installment payments Key: C References: Pub 594 (2018), The IRS Collection Process, page 3; I.R.M. 5.14.1.4.2(4) (Sept. 22, 2021) 8. For the IRS to grant a guaranteed installment agreement, a taxpayer must have not failed to file any income tax returns or pay any tax shown on such returns during any of the preceding: A. 3 taxable years B. 5 taxable years C. 6 taxable years D. 10 taxable years Key: B References: IRC § 6159(c)(2) 9. The IRS may accept an Offer in Compromise filed by the taxpayer or their representative under which of the conditions below? A. The taxpayer's tax debt might not be accurate B. All of the taxpayer's liabilities have been referred to the Department of Justice for prosecution or defense C. The taxpayer has filed Chapter 13 bankruptcy D. The taxpayer failed to file all legally required tax returns before the offer is submitted Key: A References: Pub 594 (2018), The IRS Collection Process, pg 3; I.R.C. § 7122(a); Treas. Reg. § 301.7122-1(b)(1) 10. Which of the following tasks may be performed by an enrolled agent on behalf of his or her client? A. Prepare and file a suit for refund in United States District Court B. Prepare and sign a United States Tax Court petition to contest a notice of deficiency C. Prepare and sign a protest to challenge examination results in the IRS Independent Office of Appeals D. Prepare and file a bankruptcy petition in United States Bankruptcy Court due to unpaid tax balances Key: C References: Cir. 230, Section 10.2(a)(4), 10.3(c), and 10.32; Pub 947, Practice Before the IRS and Power of Attorney, pages 3 and 7 11. An enrolled agent (EA) may represent a taxpayer: A. At conferences or meetings with the IRS Examination Division B. Only if the EA prepared the return under examination C. At all tax-related federal court proceedings D. Before the Taxpayer Advocate Service and the Tax Court Key: A References: Cir. 230, Sections 10.2(a)(4), 10.3(c) & 10.32; Pub 947, Practice Before the IRS and Power of Attorney, pages 3 and 7 12. A new client visits an enrolled agent (EA). The taxpayer believes that the U.S. tax system is purely voluntary and filed a return showing no income tax, requesting all withholding be refunded. The IRS assessed a $5,000 frivolous return penalty. The taxpayer has received a Notice of Intent to Levy and Right to Collection Due Process (CDP) hearing concerning the $5,000 penalty. The taxpayer wants the EA to present the previous arguments about the tax system in the CDP hearing request. Which of the following is a correct statement regarding the CDP hearing request raising arguments previously deemed frivolous? A. Filing the CDP request will suspend any levies while the IRS Independent Office of Appeals considers the request B. The EA would not be subject to a frivolous submission penalty by submitting the CDP hearing request C. Since a $5,000 frivolous return penalty has been assessed, a second penalty cannot be assessed for the same tax period D. If the IRS provides the taxpayer with notice that the CDP request is frivolous, the taxpayer will be given 30 days to withdraw or amend the CDP request to avoid a frivolous submission penalty Key: D References: IRC §§ 6330(g), 6702 13. A taxpayer received a notice from the IRS stating a prior year's tax return had been examined and that an adjustment was made increasing the amount of tax by $2,560. The taxpayer disagrees with the adjustment. Under which situation could the taxpayer request an audit reconsideration? A. The full amount owed has already been paid B. No new documentation for IRS Exam to consider has been discovered by the taxpayer C. The taxpayer did not appear for the examination or did not send information to the IRS D. The taxpayer moved but received the examination notice Key: C References: Pub 3598, What You Should Know About the Audit Reconsideration Process; Reasons for a Request, IRM 4.13.1.3; Criteria for Reconsideration, IRM 4.13.1.4 14. An enrolled agent's (EA's) client is an individual taxpayer who is requesting assistance with a proposed penalty. Which of the following is a method of contesting the penalty? A. Prior to a penalty's assessment and before any request for relief has been denied, or a 30-day letter has been issued, the EA can request a conference with the IRS Independent Office of Appeals B. Prior to a penalty's assessment, the EA can request binding arbitration to reconsider the penalty C. Before the penalty has been assessed, the EA can submit a written request for penalty abatement D. After the penalty has been assessed and paid, the EA can file a claim for refund with the IRS Key: D References: Methods of Appealing Penalties, IRM 20.1.1.4(2) 15. An enrolled agent's written communications with a client may be privileged if they concern: A. A criminal tax investigation B. Preparing the client's tax return C. Representing the client in an IRS examination D. Encouraging the client to participate in a tax shelter Key: C References: IRC § 7525 (a)(1)-(2) and (b); United States v. KPMG, 234 F. Supp. 2d 35, 39 (D. D.C. 2002) (Section 7525 "does not protect communications between a tax practitioner and a client simply for the preparation of a tax return"); Pub 556, pages 3 and 4 16. When advertising their services, an enrolled agent may use which one of the following phrases to describe their professional designation? A. Certified to practice before the Internal Revenue Service B. Admitted to practice before the Internal Revenue Service C. Enrolled as a representative of the Internal Revenue Service D. Licensed to practice before the Internal Revenue Service Key: B References: Cir. 230, section 10.30(a)(1) 17. Which of the below statements is correct regarding complaints for the sanctioning of a practitioner, employer, firm, appraiser, or other entity practicing before the Internal Revenue Service? A. A United States Tax Court judge oversees proceedings regarding the complaint B. In general, discovery may be permitted at the discretion of an Administrative Law Judge C. Within 30 days of receipt of the answer, the presiding judge will notify the parties of the right to request discovery and the timeframe for filing a request D. The complaint can only be served on the respondent in person by a designated employee of the Internal Revenue Service Key: B References: Cir. 230, Sections 10.63(a), 10.70(a) and 10.71(a) 18. If a taxpayer and the IRS fail to settle a non-docketed examination controversy in the IRS Independent Office of Appeals, the next event to occur is: A. Issuance of a notice of deficiency B. Issuance of notice and demand for payment C. Referral of the case to the Taxpayer Advocate Service D. Return of the case to the assigned Revenue Agent for further review Key: A References: Pub 556, page 5 8-9; Treas. Reg. § 601.106(d)(2)(ii) 19. To avoid imposition of the accuracy-related penalty for a substantial understatement of income tax, which of the following is a type of authority that may be relied upon by the taxpayer to try to show substantial authority for the tax treatment of an item? A. www.irs.gov B. Treasury regulations C. IRS Forms D. IRS Publications Key: B References: Treas. Reg. § 1.6662-4(d)(3)(iii); Pub 17 (2021), page 23 20. Which of the following statements is true regarding rejected electronic filed returns? A. The ERO must notify the taxpayer within 48 hours if they can't fix the reason for the rejection B. The ERO only needs to provide the taxpayer an explanation of the rejection C. To timely file the return, the taxpayer must file the paper return by the later of the due date of the return or ten calendar days after the notification of rejection D. Taxpayers do not need to include any explanation with the paper return, as to why it is being filed after the due date Key: C References: Pub 1345 (2021), page 26

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