2025-2026

# ENROLLED AGENT STUDY GUIDE

YOUR COMPLETE GUIDE TO EA EXAM SUCCESS

# 750+ PRACTICE QUESTIONS

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## **Enrolled Agent Study Guide Business**

Joel Busch, Christy Pinheiro, Thomas A Gorczynski

### **Enrolled Agent Study Guide Business:**

PassKey Learning Systems EA Review Part 2 Businesses; Enrolled Agent Study Guide, May 1, 2021-February 28, 2022 Testing Cycle Joel Busch, Christy Pinheiro, Thomas A Gorczynski, 2021-04-10 HARDCOVER EDITION Learn how to become an Enrolled Agent with PassKey's comprehensive EA Review study program newly revised and thoroughly updated for the current tax year This study guide is designed for test takers who will take their exams in the Prometric EA Exam testing window that runs from May 1 2021 to February 28 2022 This year's edition includes the business related provisions of the Consolidated Appropriations Act 2021 which was signed into law on December 27 2020 The CAA 2021 extended several expiring credits and deductions including many earlier pandemic tax relief provisions The Coronavirus Aid Relief and Economic Security CARES Act was enacted on March 27 2020 Both bills are covered extensively in this book This is an in depth study guide for Part 2 of the IRS Enrolled Agent exam Using simple to understand language and numerous concrete examples this study guide helps demystify complex tax law Part 2 Businesses covers the special tax laws that apply to various types of entities including sole proprietorships partnerships C and S corporations farming businesses trusts and estates employer provided retirement plans and tax exempt organizations Also covered are business income expenses deductions and credits accounting methods and procedures business assets tangible property regulations and much more This book has been extensively updated and rigorously vetted for accuracy by experts in the tax profession For more study help PassKey Publications also offers a three part practice exam workbook with detailed answers and explanations so you can test yourself time yourself and learn IRS Enrolled Agent Exam Part 2 - Business Taxation Spike Porter, 2025-07-04 What if mastering complex business tax laws was the only thing standing between you and becoming a federally recognized tax expert Designed for candidates preparing for the IRS Special Enrollment Examination SEE this comprehensive guide to IRS Enrolled Agent Exam Part 2 delivers everything you need to pass the most challenging section of the EA exam with clarity and confidence Whether you re a tax preparer seeking professional advancement an accountant expanding your service offerings or a business owner looking to understand tax obligations this resource is your trusted roadmap Part 2 of the EA exam tests your deep understanding of taxation as it applies to business entities This book takes the guesswork out of complex subjects guiding you through essential topics including types of business entities accounting methods depreciation business deductions and credits employment taxes self employment tax partnerships corporations exempt organizations and ethical responsibilities You ll explore practical real world applications of the tax code and gain insights into IRS forms like 1065 1120 1120 S 990 940 941 and more Written in a clear engaging and informative style this high quality guide offers more than just definitions and checklists it provides context detailed explanations and exam focused insights tailored specifically for the EA Part 2 test Each chapter demystifies tax law so you can build lasting understanding not just temporary memorization This book also includes a complete set of 200 practice questions with detailed answer explanations covering every tested domain

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