**NSA Enrolled Agents Exam Review Course**

**Quicklist Table of Topics – Part 1**

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| Topic Number | Topic Description |
| 1 | Individual Income Tax Format and Filing Requirements |
| 2 | Exemption Deductions |
| 3 | Filing Status |
| 4 | Accounting Periods and Methods |
| 5 | Wages and Salary Income – Property and Tips |
| 6 | Wages and Salary Income – Fringe Benefits |
| 7 | Interest Income |
| 8 | Dividend Income |
| 9 | Rent and Royalty Income |
| 10 | Annuity Income |
| 11 | Social Security Income |
| 12 | Passive Activities and Flow-Through Entities Income |
| 13 | Miscellaneous Income Sources |
| 14 | Expenses Related to Rents and Royalties |
| 15 | Tax Treatment of Alimony |
| 16 | Moving Expenses |
| 17 | Other Deductions FOR Adjusted Gross Income |
| 18 | Itemized Deductions – Medical Expenses |
| 19  | Itemized Deductions - Taxes |
| 20 | Itemized Deductions – Interest Expense |
| 21 | Itemized Deductions – Charitable Contributions |
| 22 | Itemized Deductions – Personal Casualties and Thefts |
| 23 | Miscellaneous Itemized for Employees: Travel, Entertain. and Auto |
| 24 | Miscellaneous Itemized: Other Employment-Related Expenses |
| 25 | Other Miscellaneous Itemized Deductions |
| 26 | Capital Asset Defined and Statutory Gain/Loss Classifications |
| 27 | Nontaxable Exchanges of Individuals |
| 28 | Determining the Amount Realized on a Sale |
| 29 | Determining the Adjusted Basis of Property |
| 30 | The Capital Gain and Loss Nettings Process |
| 31 | Sales of Business Assets by Individuals |
| 32 | Sale of a Personal Residence |
| 33 | Nondealer Installment Sales by Individuals |
| 34 | The Child and Dependent Care Credit |
| 35 | Tax Credit for the Elderly and Disabled |
| 36 | Earned Income Tax Credit |
| 37 | Other Tax Credits for Individuals |
| 38 | The Alternative Minimum Tax for Individuals |
| 39 | Estimated Taxes and Other Special Tax Computations |
| 40 | Individual Retirement Accounts – Basic Requirements |
| 41 | IRAs – Contributions, Deductions, and Penalties |
| 42 | Gift Tax – Requirements to File and Defining Taxable Gifts  |
| 43 | Federal Gift Tax – Computing the Tax |
| 44 | Estate Tax – Requirements to File and Estate Inclusions |
| 45 | Estate Tax: Special Valuation, Deductions, Tax and Credits |
| 46 | Estate Tax: Deductions, Computation of Tax, and Credits |
| 47 | Preliminary Work to Prepare Tax Returns |
| 48 | Tax Returns for Individuals, Taxpayer Data |
| 49 | Minimization of Taxes Paid |
| 50 | Advising the Individual Taxpayer |

**NSA Enrolled Agents Exam Review Course**

**Quicklist Table of Topics – Part 2**

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| --- | --- |
| Topic Number | Topic Description |
| 1 | Accounting Periods and Methods |
| 2 | Gross Income: General Inclusion Rules and Special Rules |
| 3 | Inventories and Cost of Goods Sold – Basic Issues |
| 4 | Business Deductions – General Requirements |
| 5 | Business Bad Debt Deductions |
| 6 | MACRS Cost Recovery Deductions |
| 7 | Business Expenses: Rents, Leaseholds, Salaries and Wages |
| 8 | Amortization and Depletion |
| 9 | Travel and Entertainment Expenses – General Rules |
| 10 | Travel and Entertainment Expenses – Special Limitations |
| 11 | Interest, Taxes, Insurance and Miscellaneous Deductions |
| 12 | Business Related Losses |
| 13 | Excise Taxes and Business Credits |
| 14 | Self-Employment Taxes, Excise Taxes, and Special Farm Comps |
| 15 | Property Transactions: Basis, Amount Realized, & 1244 Stock  |
| 16 | Sec. 1231 Gains and Losses and Depreciation Recapture |
| 17 | Tax Deferred Exchanges |
| 18 | Partnership – General Issues at Formation |
| 19  | Partnerships – Accounting Periods and Methods |
| 20 | Reporting Partnership Income and Guaranteed Payments |
| 21 | Basis of a Partner’s Interest and Profit & Loss Allocations |
| 22 | Transactions Between a Partnership and Its Partners |
| 23 | Nonliquidating and Liquidating Partnership Distributions |
| 24 | Sale of a Partnership Interest |
| 25 | Corporations – Entity Classifications |
| 26 | Corporations: Sec. 351 Controlled Transfers |
| 27 | Sec. 351 Transfers – Basis and Holding Period Issues |
| 28 | C Corporations – Sec. 267 Related Party Rules |
| 29 | C Corporations – Gross Income, Exclusions, Capital Gain & Loss |
| 30 | C Corps – NOLs, Passive Losses, Organizational & Startup Costs |
| 31 | C Corporations – The Dividends Received Deduction |
| 32 | C Corporations – Charitable Deduction and Miscellaneous Expense |
| 33 | Tax Computation and M1/M2/M3 Reconciliations |
| 34 | C Corps – Filing Requirements, Estimated Taxes, and Extensions |
| 35 | C Corporations – Alternative Minimum Tax |
| 36 | C Corps – Distribution Reporting and Withholding Requirements |
| 37 | Corporate Earnings and Profits (E&P) Determinations |
| 38 | Corporate Nonliquidating Distributions |
| 39 | C Corporations – Liquidating Distributions |
| 40 | S Corps – Election, Formation, Termination, and Special Taxes  |
| 41 | S Corps – Income and Loss Allocations |
| 42 | S Corporations – Distributions and Basis Considerations |
| 43 | Decedent’s Final Income Tax Return and Fiduciaries |
| 44 | Estates & Trusts – Taxable Income Calculations |
| 45 | Estates & Trusts – Distribution Net Income & Distribution Deduct. |
| 46 | Estates & Trusts – Allocations to Beneficiaries |
| 47 | Business Retirement Plans |
| 48 | Tax-Exempt Organizations |
| 49 | Analysis of Financial Records |
| 50 | Advising the Business Taxpayer |

**NSA Enrolled Agents Exam Review Course**

**Quicklist Table of Topics – Part 3**

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| Topic Number | Topic Description |
| 1 | Practice Before the IRS |
| 2 | Unenrolled Tax Preparers |
| 3 | Enrollment to Practice Before the IRS – Basic Requirements |
| 4 | CPE Requirements for Enrollment |
| 5 | Enrollment Responsibilities - Advertising, Solicitation, and Fees |
| 6 | Enrollment Responsibilities - Special Client Matters |
| 7 | Enrollment – Power of Attorney in General |
| 8 | Enrollment – Powers of Attorney – Form 2848 and Changes |
| 9 | Tax Info. Authorizations (TIAs) & Central Author. Files (CAFs) |
| 10 | Enrollment – Confidentiality and the Burden of Proof |
| 11 | Enrollment – Disreputable Acts and Complaints Against EAs |
| 12 | Enrollment – Suspensions and Disbarments |
| 13 | Electronic Filing – Qualifications and Requirements |
| 14 | Electronic Filing Originators – Special Responsibilities |
| 15 | Electronic Filing – Fees and Refund Anticipation Loans (RALs) |
| 16 | Recordkeeping and Documentation - Businesses |
| 17 | Recordkeeping for Individuals and Requests for Information  |
| 18 | Recordkeeping for Individuals and Requests for Information  |
| 19  | IRS Audits - Transfers and Repetitive Audits |
| 20 | IRS Notice of Deficiency |
| 21 | IRS Appeals Procedures |
| 22 | U.S. Tax Court – Procedures and Decisions |
| 23 | U.S. Courts Other Than the Tax Court |
| 24 | Tax Preparers – Income Tax Preparer Defined |
| 25 | Tax Preparer Penalties – Sec. 6694 Understatement Penalties |
| 26 | Tax Preparer Penalties – Issues With Sec. 6694 Understatement |
| 27 | Unauthorized Disclosures and Earned Income Credit Reporting |
| 28 | Tax Preparers – Signature Requirements |
| 29 | Tax Preparers – Reporting Requirements |
| 30 | Tax Preparers – Rights and Responsibilities |
| 31 | Tax Preparer Penalties – Endorsing and Negotiating Refund Checks |
| 32 | Taxpayer Responsibility – Claims for Refund & Amended Returns |
| 33 | Taxpayer Responsibilities – Possible Taxpayer Penalties |
| 34 | Tax Authority – The Internal Revenue Code |
| 35 | Tax Authority - Regulations |
| 36 | Tax Authority – IRS Rulings and Procedures |
| 37 | Tax Authority – Assessing Various Authorities |
| 38 | IRS Administration – Collection Procedures in General |
| 39 | Collection – Extending Assessment Pds. & Installment Agreements |
| 40 | IRS Administration – Federal Tax Liens |
| 41 | IRS Administration – Levies (Seizures) of Property |
| 42 | IRS Administration – Offers in Compromise |
| 43 | Best Practices for Tax Advisors |
| 44 | Tax Advice and Opinions |
| 45 | Building the Taxpayer’s Case: Preliminary Work |
| 46 | Reviewing Taxpayer Information Before IRS Representation |
| 47 | Building the Taxpayer Case: Reviewing the Financial Situation |
| 48 | Building the Taxpayer Case: Supporting Documentation |
| 49 | Completion of the Filing Process - Accuracy |
| 50 | Completion of the Filing Process – Info Shared With the Taxpayer |