

# Enrolled Agent Exam Part 1 Sample Questions

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## **Enrolled Agent Practice Exam Questions Part 1** **questions with correct answers**

Which of the following is income in respect of a decedent?

- A) Cash received from a grandmother's estate.
- B) Royalties received on the deceased father's published book; the right to receive these royalties was distributed from the father's estate.
- C) Certificate of deposit received as a gift.
- D) Both cash received from a grandmother's estate and royalties received on the deceased father's published book; the right to receive these royalties was distributed from the father's estate. Answer ✓ ✓ B) Royalties received on the deceased father's published book; the right to receive these royalties was distributed from the father's estate.

Income in respect of a decedent is the amount that is earned by the taxpayer but not received prior to his or her death nor accrued prior to his or her death if on the accrual method, so it is not included in the decedent's final return. Income in respect of a decedent is included in the recipient's (e.g., the estate's) income in the year received or accrued.

Which of the following recipients of money must include the funds received in his total income?

- A) A car pool driver who is given money by his passengers for highway tolls.
- B) An elected official who is given money by a real estate developer to influence his vote.
- C) A homeowner who is given a subsidy by a public utility for the purchase of a new hot water heater.
- D) A taxpayer who inherits one hundred silver dollars in a bequest. Answer ✓ ✓ B) An elected official who is given money by a real estate developer to influence his vote.

**Enrolled agent exam part 1 sample questions** are essential resources for aspiring enrolled agents preparing to take the Special Enrollment Examination (SEE). The SEE is a three-part examination administered by the Internal Revenue Service (IRS) that tests the competency of individuals seeking to represent taxpayers before the IRS. Part 1, titled "Individuals," focuses on individual taxation, including various tax topics such as income, deductions, and credits. Familiarizing yourself with sample questions from Part 1 can help you assess your knowledge and improve your chances of passing the exam.

# Understanding the Enrolled Agent Exam

The Enrolled Agent Exam consists of three parts:

1. Part 1: Individuals
2. Part 2: Businesses
3. Part 3: Representation, Practices, and Procedures

Each part is designed to evaluate your understanding of tax laws and your ability to apply them. The exam is crucial for those who wish to represent taxpayers before the IRS, as enrolled agents hold a unique designation that allows them to practice in all 50 states.

## Format of the Enrolled Agent Exam Part 1

Part 1 of the exam consists of 100 multiple-choice questions that must be completed within a 3.5-hour timeframe. The questions cover a range of topics, and the format is designed to test not only recall but also the practical application of tax principles.

## Key Topics Covered in Part 1

The main areas tested in Part 1 include:

- Filing Status and Dependency
- Income Types and Sources
- Deductions and Credits
- Taxation of Retirement Plans
- Taxation of Investments
- Miscellaneous Income and Deductions

Having a solid grasp of these topics is essential for success on the exam.

## Sample Questions for Part 1

Reviewing sample questions can provide insight into the types of questions you may encounter on the exam. Below are some sample questions that reflect the structure and content of the actual exam.

### Sample Question 1: Filing Status

Question: Which of the following individuals qualifies for the "Head of Household" filing status?

- A) A single taxpayer who has a dependent child
- B) A married taxpayer living apart from their spouse for the last six months of the year

- C) A widow who has a dependent child and has not remarried in the year
- D) All of the above

Answer: D) All of the above

## Sample Question 2: Types of Income

Question: Which of the following is considered taxable income?

- A) Child support payments
- B) Life insurance proceeds
- C) Alimony received for divorce finalized after December 31, 2018
- D) Gifts from relatives

Answer: C) Alimony received for divorce finalized after December 31, 2018

## Sample Question 3: Deductions

Question: Which of the following expenses can be claimed as an itemized deduction?

- A) Medical expenses exceeding 7.5% of adjusted gross income
- B) Personal property taxes
- C) Mortgage interest
- D) All of the above

Answer: D) All of the above

## Study Tips for Part 1 of the Enrolled Agent Exam

Preparing for the enrolled agent exam can be daunting, but with the right study strategies, you can enhance your chances of success. Here are some effective study tips:

- **Familiarize Yourself with IRS Publications:** IRS publications provide detailed information on various tax topics. Make sure to review relevant materials, especially those related to individual taxation.
- **Practice with Sample Questions:** Regularly practice with sample questions to familiarize yourself with the exam format and question types.
- **Join Study Groups:** Collaborating with peers can provide support and enhance understanding through discussion and shared resources.
- **Use Review Courses:** Consider enrolling in a review course specifically tailored for the enrolled agent exam. These courses often provide comprehensive coverage of the exam content and practice exams.

- **Time Management:** Practice answering questions within the allotted time to improve your speed and efficiency during the actual exam.

## Resources for Exam Preparation

Numerous resources are available to help you prepare for Part 1 of the enrolled agent exam. Here are some recommended tools:

### Books

- The Enrolled Agent Exam Study Guide: Comprehensive guides that cover all three parts of the SEE.
- IRS Publications: Essential for understanding the latest tax laws and regulations.

### Online Courses

- National Association of Enrolled Agents (NAEA): Offers preparatory courses and webinars.
- The IRS's Official Website: Provides a wealth of information and resources for tax professionals.

### Practice Exams

- Online Practice Tests: Many websites offer free or paid practice exams that simulate the actual test environment.

## Final Thoughts

Preparing for the enrolled agent exam part 1 requires dedication, discipline, and a solid understanding of tax principles. Utilizing sample questions is an effective way to gauge your knowledge and readiness for the exam. By leveraging the resources and study tips outlined in this article, you can enhance your preparation and increase your chances of passing the enrolled agent exam. Remember, thorough preparation is key to success, so start your study journey today and aim for excellence in your tax career.

## Frequently Asked Questions

### What topics are covered in the Enrolled Agent Exam Part 1?

Part 1 covers individual tax returns, including income, deductions, credits, and tax liability.

## **How many questions are there in the Enrolled Agent Exam Part 1?**

There are 100 multiple-choice questions in Part 1 of the Enrolled Agent Exam.

## **What is the passing score for the Enrolled Agent Exam Part 1?**

The passing score is 105 out of 150 points for each part of the Enrolled Agent Exam.

## **Are there any sample questions available for the Enrolled Agent Exam Part 1?**

Yes, the IRS provides sample questions and practice exams on their website for candidates.

## **What is the format of the questions in the Enrolled Agent Exam Part 1?**

The questions are multiple-choice format, with one correct answer and three distractors.

## **How long do candidates have to complete the Enrolled Agent Exam Part 1?**

Candidates have 3.5 hours to complete Part 1 of the Enrolled Agent Exam.

## **Can I take practice exams for the Enrolled Agent Exam Part 1?**

Yes, many online platforms offer practice exams and question banks for Part 1.

## **What is the best way to prepare for the Enrolled Agent Exam Part 1?**

The best preparation includes studying IRS publications, taking practice exams, and enrolling in review courses.

## **Is there a recommended study guide for the Enrolled Agent Exam Part 1?**

Yes, several reputable publishers offer study guides specifically for the Enrolled Agent Exam.

## **How often is the Enrolled Agent Exam offered throughout the year?**

The Enrolled Agent Exam is offered year-round, with candidates able to schedule their tests at their convenience.

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