

## ENROLLED AGENT EXAM PREPARATION

### Certificate of Completion

The Enrolled Agent Exam Preparation Certificate of Completion gives students the opportunity to gain the knowledge that is essential for passing the Special Enrollment Examination (SEE). This certificate prepares students to start their own tax preparation business or to work as specialized tax preparers in CPA and EA firms. The program prepares students for the IRS Enrolled Agent exam, known as the SEE (Special Enrollment Exam). Topics include taxation of individuals, inheritance, gifts, estates; taxation of small businesses, partnerships, farmers, C corporations, S corporations; taxation of not-for-profit entities, foreign corporations, and retirement plans. Other topics include fiduciary tax returns, determination of tax-exempt status, practice before the IRS and tax preparer rules. Possible job titles for students who complete this program include but are not limited to Enrolled Agent, Tax Preparer, Bookkeeper, Tax Auditor or Tax Accountant.

### Program Learning Outcomes

Upon successful completion of this program a student will be able to:

- Explain the terminology, concepts, principles, and ethics tested on the Enrolled Agents exam.
- Using the proper formats, perform the calculations and explain the steps to solve the problems tested on the Enrolled Agents exam.
- Identify the different sections of an individual income tax return and what comprises those sections.

### Program Requirements (161-180 hours)

Course Number	Course Title	
NCBU020	Fundamentals of Individual Taxation - Federal and State	57 - 64 hours
NCBU021	Fundamentals of Business Entities Taxation	57 - 64 hours
NCBU022	Tax Theory and Ethics - Tax Representation, Practices, and Procedures	47 - 52 hours

Certificates are listed as hours rather than college credit (units). Students must pass and complete the minimum number of hours required.