



Enrolled Agent News

IRS to Terminate/Inactivate EAs Who Haven't Renewed

The Internal Revenue Service has begun sending letters to EAs whose enrollment status was terminated or inactivated because of failure to renew.

EAs with SSNs ending in 7, 8, 9, or no SSN, who have not renewed for the 2018 and 2021 cycles will have their enrollment placed in terminated status. Anyone in terminated status must re-take the SEE to apply for re-enrollment.

EAs with SSNs ending in 7, 8, 9, or no SSN, who did not renew for the 2021 cycle will have their enrollment placed in inactive status. Anyone in inactive status can still submit a late renewal for approval; **with proof of CE.**

If you have questions about your enrollment status, please contact the Office of Enrollment at [855-472-5540](tel:855-472-5540).

IRS to Conduct EA Continuing Education Audits

Beginning in mid-April 2021, the IRS will mail letters to a random sample of EAs, requesting copies of their continuing education (CE) certificates of completion for the past three years.

Recipients of the letters should mail or fax the documents within **60** days.

A 2018 audit found enrolled agents:

- Were unable to provide certificates of completion to substantiate their completed CE hours
- Didn't provide a PTIN or provided an incorrect PTIN to CE Providers during registration/sign-in
- Didn't retain certificates of completion for the required four-year period
- Didn't use an IRS-approved CE Provider


Candidates Won't Receive SEE Results During Beta Test Period

Candidates taking an examination between May 1, 2021 and approximately August 1, 2021 will not receive their test results or a score report immediately upon completion of the examination. During this period data will be collected and analyzed to establish the passing score based on new test specifications. For tests taken during this period a score report will be e-mailed to the test candidate beginning August 5, 2021.

Beginning August 2, 2021, upon completion of the examination, a pass/fail message will appear on the candidate's computer screen. In addition, they will receive an email from Prometric containing their score report.

IRS Updates SEE Test Specifications

To ensure that the Special Enrollment Examination (SEE) accurately reflects the skills and knowledge necessary to be an enrolled agent, the IRS commissioned a job analysis to obtain descriptive information about the tasks performed as an enrolled agent and the knowledge needed to adequately perform those tasks. The job analysis involved the surveying of thousands of enrolled agents and analysis of the responses by professional testing experts. The job analysis was conducted according to professional testing standards and guidelines.

As a result of the job analysis, there have been changes made to the SEE Test Specifications. These changes will be in effect for test candidates taking the examination beginning May 1, 2021. A full set of the test specifications, including a tracked changes version of the updated specifications, are available on [Prometric.com](https://www.prometric.com) .

Below is a comparison chart of the new domain weightings for each part of the test.

SEE Part 1 Domains	New % of exam	Old % of exam
1. Preliminary Work and Taxpayer Data	16%	20%
2. Income and Assets	20%	25%
3. Deductions and Credits	20%	25%
4. Taxation*	18%	16%
5. Advising the Individual Taxpayer*	13%	0%

SEE Part 1 Domains	New % of exam	Old % of exam
6. Specialized Returns for Individuals	13%	14%

*The old Domain named “Taxation and Advice” was split into two separate domains called ‘Taxation’ and ‘Advising the Individual Taxpayer’.

SEE Part 2 Domains	New % of exam	Old % of exam
1. Business Entities and Considerations*	35%	33%
2. Business Tax Preparation*	44%	46%
3. Specialized Returns and Taxpayers	21%	21%

*These Domains have been renamed.

SEE Part 3 Domains	New % of exam	Old % of exam
1. Practices and Procedures	31%	30%
2. Representation before the IRS	29%	28%
3. Specific Areas of Representation*	24%	22%
4. Filing Process*	16%	20%

*These Domains have been renamed.

Enrolled agents from the private sector and subject matter experts from the IRS participated in updating the test content.

Annual Enrollment Renewal Application Period for EAs

The 2021 Enrollment Renewal Application Period is open from November 1, 2020 through January 31, 2021. Per [U.S. Treasury Department Circular No. 230 \(Rev. 6-2014\)](#) [PDF](#), you are required to renew your EA status during this time frame if your SSN ends in 7, 8, 9, or no SSN. **Without renewal your current enrollment will expire on March 31, 2021.**

You may submit your enrollment renewal application and payment online using Pay.gov.

Form 8554 Renewal [↗](#)

To renew you must:

1. Have an active preparer tax identification number (PTIN).
2. Complete a minimum of 72 hours per enrollment cycle (every three years). Additionally, you must also obtain a minimum of 16 hours of CE (including 2 hours of ethics or professional conduct) each enrollment year. EXCEPTION: If this is your first renewal, you must complete 2 hours of CE for each month of your enrollment, including 2 hours of ethics, or professional conduct each year.
3. Pay the \$67 non-refundable renewal fee. This fee applies regardless of your enrollment status.

Use these tips to ensure your application is processed as quickly as possible:

1. Do not submit your application prior to November 1, 2020.
2. Fill in the CE table in Part 1 completely.
3. Sign, and date your form in Part 3.


Please allow 90 days for processing before calling [855-472-5540](tel:855-472-5540) to check on the status of your application.

Special Enrollment Exam (SEE) testing to begin May 1, 2021

Prometric will begin SEE testing, where permitted, starting May 1, 2021. Prometric test centers and staff will comply with local, state and federal regulations and guidelines to safeguard the health and well-being of test takers and staff.

Candidates will be required to bring and wear a mask during the entirety of their time at the test center. Please note that masks with exhale valves will not be permitted in test centers. Any candidate that comes to the test center without a mask will not be allowed to test and will not be eligible for a free reschedule. Candidates must follow all safety procedures at their test center location.


If you have a SEE exam scheduled for May 1, 2021 or after, your appointment may be impacted due to local, state or federal guidance and/or test center availability. If this occurs, you will receive an email informing you that your appointment has been rescheduled and it will include new appointment information. In addition, you will receive a second email explaining what to do if your new appointment date, time and location does not work for you.


All information above is subject to change in the interest of ensuring the health, safety, and well-being of SEE candidates as well as Prometric test center staff. Please check regularly for testing updates, including [test center status and safety requirements](#) .

Extension of the Two-Year Carryover Period for SEE Candidates

Generally, candidates who pass a part of the examination can carry over a passing score up to two years from the date they passed that part of the examination. To provide candidates flexibility in testing because of the 2020 global pandemic, the two-year period is extended to three years. This applies to any examination parts that had not expired as of February 29, 2020 and any examination parts passed on June 1, 2020 and later. For example, assume a candidate passed Part 1 on November 15, 2019. Subsequently the candidate passed Part 2 on February 15, 2020. That candidate has until November 15, 2022 to pass the remaining part. Otherwise, the candidate loses credit for Part 1. The candidate has until February 15, 2023 to pass all other parts of the examination or will lose credit for Part 2.

In another example, assume a candidate passed Part 1 on June 1, 2020. Subsequently the candidate passed Part 2 on September 1, 2020. That candidate has until June 1, 2023 to pass the remaining part. Otherwise, the candidate loses credit for Part 1. The candidate has until September 1, 2023 to pass all other parts of the examination or will lose credit for Part 2.

Review the [coronavirus \(COVID-19\) updates](#)  to learn about Prometric's global social distancing and safety procedures, review safety requirements for candidates, and test center cleanliness measures.

All information above is subject to change in the interest of ensuring the health, safety, and well-being of SEE candidates as well as Prometric test center staff. Get up-to-date [information on the Special Enrollment Exam \(SEE\)](#) .

If you have additional questions, please call [800-306-3926](tel:800-306-3926) (toll-free) or [443-751-4193](tel:443-751-4193) (toll) Monday-Friday from 8 a.m.- 9 p.m. (ET).

Enrolled Agent Logo Available for Download

The [enrolled agent logo](#) is available for download. The logo may be used in marketing materials and is available in both a black/white and color version.

While use of the logo is optional, use of the prior logo containing the IRS eagle must cease. The obsoleted logo may not appear in any publications, advertising, websites, business cards, or other communication with clients or prospective clients.

For further guidance on marketing materials, please refer to [Circular 230](#) [PDF](#), particularly § 10.30 regarding Solicitation.

Continuing Education Credit Can be Earned for Data Security Courses

Tax professionals can now earn CE credit for programs covering data security and identity theft topics. Courses focused on enhancing tax professional awareness of protecting client data, including review of Publications 4556 or 4524 safeguards can qualify for continuing education in the federal tax law category.

IRS recognized CE programs previously only included those courses that covered federal tax preparation, federal tax updates, ethics, and representation topics.

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