

ENROLLED AGENT STUDY GUIDE

2025-2026

PART 1, PART 2 AND PART 3



ERRATA SHEET

TaxTutor Books

Enrolled Agent Study Guide 2025/26 - ERRATA SHEET

This document contains corrections and clarifications for *Enrolled Agent Study Guide 2025-2026* by *TaxTutor Books* for editions published **before Nov 10, 2025**.

Some questions have been corrected, while others have been revised to enhance clarity. Please use this information to update the content and ensure you have the most accurate version possible.

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PART 1 - PRACTICE EXAM #1.1

QUESTION 29

In 2024, a taxpayer has a taxable income of \$120, a net operating loss (NOL) from before the Tax Cuts and Jobs Act (TCJA) of \$70, and a 2023 NOL of \$60. How much of the 2023 taxable income can the taxpayer offset on their tax return?

- A. \$0
- B. \$60
- C. \$70
- D. \$110

Answer: D. \$110

- Net Operating Loss (NOL) carryforwards offset income. Pre-2018 NOLs offset 100%; NOLs from 2018+ offset up to 80% of income remaining after applying pre-2018 NOLs. Example (Income \$120):
 - Use \$70 pre-2018 NOL (Income becomes \$50).
 - Use \$40 of the 2023 NOL (limited to 80% of \$50).
 - Total offset: \$110.
- *Topic: Net Operating Loss Utilization*

QUESTION 37

Self-employed electrician Paul reports \$40,000 profit on his Schedule C and \$10,000 in other income. He pays \$4,000 for insurance, contributes \$5,000 to a SEP Plan, and incurs \$6,240 in self-employment tax. He also makes payments for alimony and child support amounting to \$5,000 each, from a pre-2019 divorce. What total amount can Paul deduct in calculating his AGI?

- A. \$9,328
- B. \$13,328
- C. \$17,120
- D. \$19,656

Answer: C. \$17,120.

- Several deductions can reduce a self-employed individual's gross income to arrive at adjusted gross income (AGI):
 - One-half of Self-Employment Tax: Paul can deduct one-half of his self-employment tax, which is $\$6,240 / 2 = \$3,120$.
 - SEP Contribution: Contributions to a SEP IRA are deductible "above the line" (meaning they reduce AGI). Paul can deduct the full \$5,000.
 - Health Insurance Deduction: Self-employed individuals can deduct 100% of their health insurance premiums. Therefore, another \$4,000
 - Alimony (Pre-2019 Divorce): For divorces finalized *before* 2019, alimony payments are deductible by the payer.
 - Child support: Child support is never deductible.
- Total Deductions: $\$5,000 + \$3,120 + \$4,000 + \$5,000 = \$17,120$.
- Topic: Adjusted Gross Income (AGI) Deductions for Self-Employed

QUESTION 84

Joseph and Marie earn \$230,000 a year, which includes \$95,000 in wages from Joseph's job managing a cinema, and \$135,000 of net income from Marie's boutique (reported on her Schedule C). Additionally, they have a \$160,000 portfolio that produced \$4,000 of qualified dividends and \$3,000 of REIT income. Their total income is \$237,000, including \$138,000 as QBI. With a \$29,200 standard deduction, their adjusted income is \$207,800. What Qualified Business Income (QBI) deduction are they eligible for?

- A. \$0
- B. \$13,800
- C. \$27,600
- D. \$40,760

Answer: C. \$27,600

- The Qualified Business Income (QBI) deduction is generally the *lesser* of 20% of QBI or 20% of the taxpayer's taxable income (calculated *without* the QBI deduction). Because their income does not place them over the 2024 threshold (\$383,900), they do not need to consider any other limitations.
 - 20% of QBI: $\$138,000 * 0.20 = \$27,600$
 - 20% of Taxable Income (before QBI deduction): $0.20 * (\$207,800 - \$4,000)$ (qualified dividends) = $\$40,760$The lesser of these two amounts is \$27,600.
- *Topic: Qualified Business Income (QBI) Deduction*

PART 1 - PRACTICE EXAM #1.2

QUESTION 79

Throughout 2024, Michael gifted \$18,000 to a friend, \$17,000 to a niece, \$16,000 to a brother. What is the total amount of annual exclusions Michael can apply against these gifts?

- A. \$16,000
- B. \$34,000
- C. \$48,000
- D. \$51,000

Answer: C. \$51,000

- Each gift qualifies for the annual exclusion, and in 2024, the annual exclusion amount per recipient is \$18,000. Thus, each gift is fully covered by the exclusion.
- *Topic: Annual Gift Exclusion*

PART 2 - PRACTICE EXAM #1

QUESTION 10

Eva, a freelance writer, declared a net income of \$300 from her freelance activities in 2024. What is her obligation regarding self-employment tax?

- A. She owes self-employment tax; net income was earned.
- B. She owes no self-employment tax; net income was below \$400.
- C. She owes no self-employment tax; net income was below \$1,000.
- D. She owes no self-employment tax; net income was below \$2,000.

Answer: B. She owes no self-employment tax; net income was below \$400.

- Self-employment tax is generally required if net earnings from self-employment are \$400 or more. Since Eva's net income was \$300, she does not owe self-employment tax.
 - *Topic: Self-Employment Tax Threshold*
-

QUESTION 14

James operates a farm and also earns \$8,500 annually from non-farm activities. Which method or methods can James use to report the income from his non-farm activities?

- A. James can use both farm and nonfarm methods, choosing the most beneficial.
- B. James must use the farm-only method for all income earned.
- C. James must use the nonfarm method for all income earned.
- D. James must use the regular calculation method for his nonfarm earnings, as his income exceeds the threshold for the nonfarm optional method.

Answer: D. James must use the regular calculation method for his nonfarm earnings, as his income exceeds the threshold for the nonfarm optional method.

- Farmers may sometimes use optional methods (farm or nonfarm) to calculate earnings for self-employment tax, primarily to gain Social Security credits. The nonfarm optional method has specific eligibility requirements, including limits on nonfarm net earnings (must be less than \$7,493 for 2024 and less than 72.189% of gross nonfarm income) and a lifetime use limit (5 times). James's nonfarm earnings of \$8,500 exceed the \$7,493 threshold, making him ineligible to use the nonfarm optional method. Therefore, he must use the regular calculation method for his \$8,500 nonfarm income for self-employment tax purposes. Option D correctly reflects this requirement.
- *Topic: Optional Methods for Self-Employment Tax (Farmers)*

QUESTION 20

Roger acquired a 35% interest in a partnership by contributing property with an adjusted basis of \$10,000, which was subject to a \$5,000 mortgage that the partnership assumed. What is the basis of Roger's partnership interest initially?

- A. \$3,250
- B. \$5,000
- C. \$6,750
- D. \$10,000

Answer: C. \$6,750

- When a partner contributes property subject to a liability, the partner's basis is the adjusted basis of the contributed property *decreased* by the portion of the liability assumed by the *other* partners. Roger contributes property with a \$10,000 basis, subject to a \$5,000 mortgage. Since he's a 35% partner, the *other* partners are assuming 65% of the liability ($100\% - 35\% = 65\%$). Therefore, his basis is $\$10,000 - (0.65 * \$5,000) = \$10,000 - \$3,250 = \$6,750$.
- *Topic: Partnership Basis - Contribution with Liability*

QUESTION 45

Alice, a cash basis taxpayer, owned 30% of Thompson, Ltd. stock. Thompson, Ltd. files a calendar year Form 1120 - U.S. Corporate Income Tax Return using the accrual method of accounting. Alice loaned Thompson, Ltd. \$120,000 at the beginning of 2023. The accrued interest on this loan was \$6,000 as of December 31, 2023. Thompson, Ltd. paid Alice the \$6,000 in January of 2024. How should Alice report the interest income and Thompson, Ltd. report the interest expense from this transaction?

- A. Thompson, Ltd. reports the expense in 2023 and Alice reports the income in 2023
- B. Thompson, Ltd. reports the expense in 2023 and Alice reports the income in 2024
- C. Thompson, Ltd. reports the expense in 2024 and Alice reports the income in 2023
- D. None of the above

Answer: B. Thompson, Ltd. reports the expense in 2023 and Alice reports the income in 2024

- The related-party rules of §267 do not apply because Alice (30% owner) does not own more than 50% of the corporation. Therefore, the standard accounting rules apply: Thompson (accrual) deducts the expense in 2023 when incurred, and Alice (cash) reports the income in 2024 when received.
- *Topic: Accrued Interest - Related Parties*

QUESTION 74

Daniel is a calendar year, eligible small business owner and wishes to take advantage of the Retirement Plans Startup Costs Tax Credit. He employs nine Non-Highly Compensated Employees (NHCE) and has 11 total employees at his firm. He incurred \$3,500 for the ordinary and necessary expenses of starting a SIMPLE IRA. For 2024, Daniel is eligible for the Retirement Plans Startup Costs Tax Credit for what amount?

- A. \$0
- B. \$1,750
- C. \$2,250
- D. \$3,500

Answer: C. \$2,250

- Under the SECURE 2.0 Act, effective for tax years beginning after 2022, the startup costs tax credit is increased from 50% to 100% of qualified startup costs for employers with 50 or fewer employees. Since Daniel has 11 employees, he qualifies for the 100% rate. However, the credit is subject to a specific dollar limit. The limit is the greater of \$500 OR the lesser of:
1) \$250 multiplied by the number of non-highly compensated employees (NHCEs) eligible to participate, or 2) \$5,000.

Calculation:

- Credit based on costs: $\$3,500 \times 100\% = \$3,500$.

Determine the limit:

- Calculate NHCE limit: $\$250 \times 9 \text{ NHCEs} = \$2,250$.

- Compare to statutory max: The lesser of \$2,250 and \$5,000 is \$2,250.

- Compare to minimum: The greater of \$500 and \$2,250 is \$2,250.

Final Allowable Credit: The credit is the lesser of the cost-based credit (\$3,500) or the calculated limit (\$2,250). Therefore, the credit is \$2,250.

- *Topic: Retirement Plans Startup Costs Tax Credit (SECURE 2.0 Updates)*

QUESTION 83

In 2022, Mark purchased a new hybrid vehicle on June 1st for \$20,000 and claimed a \$2,500 deduction related to the vehicle on his 2022 tax return. He used the vehicle only for personal purposes in 2022. Starting January 1, 2024, he began using it solely for business. The fair market value on that date was \$19,000. What is the depreciable basis of the vehicle as of January 1, 2024?

- A. \$16,500
- B. \$17,500
- C. \$19,000
- D. \$20,000

Answer: B. \$17,500

- When property is converted from personal use to business use, the depreciable basis is the lesser of the fair market value at the time of conversion or the adjusted basis. The adjusted basis is the original cost *minus* any deductions taken related to the property (like the clean fuel vehicle deduction).
 - Original Cost: \$20,000
 - Less: Deduction Claimed: \$2,500
 - Adjusted Basis: $\$20,000 - \$2,500 = \$17,500$
 - Fair Market Value (FMV): \$19,000The depreciable basis is the lesser of the adjusted basis (\$17,500) and the FMV (\$19,000). Therefore, the depreciable basis is \$17,500.
- Topic: Basis - Conversion from Personal to Business Use

QUESTION 99

Elaine, who is unmarried and not subject to the passive loss income phase-out rule for rental real estate, has \$80,000 in salary (non-passive income) and \$20,000 in income from a partnership where she does not materially participate (passive income). She also incurred a \$30,000 loss from a rental real estate activity in which she actively participates. What is the total amount of her \$30,000 rental real estate loss that she can deduct against her non-passive income (salary) in 2024?

- A. \$0
- B. \$5,000
- C. \$10,000
- D. \$20,000

Answer: C. \$10,000

- When a taxpayer or their spouse is actively involved in a passive rental real estate activity, the restriction on passive activity losses is lessened, allowing them to deduct up to \$25,000 of those losses against their non-passive income. This special allowance serves as an exception to the usual rules that prohibit passive activity loss deductions. Furthermore, the taxpayer may also apply credits from the activity against their tax liability on up to \$25,000 of non-passive income, considering any losses already permitted under this exception.

Elaine has a \$30,000 passive loss. She first offsets her \$20,000 of passive income, leaving a \$10,000 net passive loss. Because she actively participates and her income is below the \$100,000 phase-out, she can use the \$25,000 special allowance to deduct the remaining \$10,000 loss against her non-passive (salary) income.

- *Topic: Rental Real Estate Tax Deductions*

PART 2 - PRACTICE EXAM #2

QUESTION 19

Eleanor swaps investment property with a basis of \$30,000 for other investment real property. What is the basis of Eleanor's new property following this like-kind exchange?

- A. \$0
- B. \$15,000
- C. \$20,000
- D. \$30,000

Answer: D. \$30,000

- Under Section 1031, if qualifying property held for investment or business use (currently only real property) is exchanged solely for like-kind property also held for investment or business use, no gain or loss is recognized (tax-deferred exchange). When no "boot" (cash or non-like-kind property) is involved, the basis of the property received is the same as the adjusted basis of the property given up. Eleanor exchanged investment property (basis \$30,000) for like-kind investment property with no boot mentioned. Therefore, her basis in the new property is \$30,000.
- *Topic: Like-Kind Exchanges (§1031 - Basis Calculation)*

QUESTION 20

In 2024, Chris trades an old delivery truck (adjusted basis \$8,000) used for his business for a new one. The new truck costs \$35,000. He receives a \$10,000 trade-in value for the old truck and pays \$25,000 in cash. What is the recognized gain or loss Chris must report on this transaction?

- A. \$0
- B. \$2,000 gain
- C. \$8,000 gain
- D. \$10,000 gain

Answer: B. \$2,000 gain

- Following the Tax Cuts and Jobs Act (TCJA), like-kind exchange treatment (Section 1031) no longer applies to personal property, such as vehicles. The transaction must be treated as two separate events: a taxable sale of the old truck and a separate purchase of the new truck.

The recognized gain or loss is calculated on the "sale" of the old truck:

- Amount Realized (Trade-in value received): \$10,000

- Adjusted Basis (of the old truck): \$8,000

- Recognized Gain: $\$10,000 - \$8,000 = \$2,000$

(The basis of the new truck is its full purchase price, \$35,000).

- *Topic: Sale of Business Property (Post-TCJA)*

PART 3 - PRACTICE EXAM #1

QUESTION 16

According to Treasury Department Circular 230, which behavior does NOT constitute incompetence or disreputable conduct?

- A. Voluntarily revealing tax return information with the client's consent.
- B. Being convicted of any federal tax-related criminal offense.
- C. Being convicted of any crime involving dishonesty or breach of trust.
- D. Intentionally neglecting to sign a tax return prepared by the practitioner, unless excused by a reasonable cause.

Answer: A. Voluntarily revealing tax return information with the client's consent.

- Circular 230 outlines various forms of incompetence and disreputable conduct. These include:
 - Conviction of any criminal offense under federal tax law (B).
 - Conviction of any criminal offense involving dishonesty or breach of trust (C).
 - Willfully failing to sign a tax return they prepared, unless the failure is due to reasonable cause (D).However, a practitioner can *disclose tax return information with the client's informed, voluntary, and specific consent*. This is not considered disreputable conduct.
- *Topic: Circular 230 - Incompetence and Disreputable Conduct*

QUESTION 46

Which is not a competence requirement under Section 10.35 of Circular 230 for practicing before the IRS?

- A. Adequate knowledge relevant to the service provided
- B. Sufficient preparation for the specific matters involved
- C. Engagement of experts when necessary
- D. Completion of compulsory tax law courses at an accredited institution

Answer: D. Completion of compulsory tax law courses at an accredited institution

- Circular 230, Section 10.35, outlines the requirement for competence. This requires a practitioner to possess the necessary knowledge, skill, and thoroughness to provide the service (A, B) and to engage experts (C) when necessary. However, Circular 230 does not require the "completion of compulsory tax law courses at an accredited institution" (D) to achieve this competence.
 - *Topic: Circular 230 Competence*
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QUESTION 73

What are the continuing education requirements for enrolled agents to maintain their status per enrollment cycle?

- A. At least 16 hours annually, including two on ethics.
- B. At least 18 hours annually, including two on ethics.
- C. At least 24 hours annually, including two on ethics.
- D. A total of 30 hours per cycle, with at least two on ethics.

Answer: A. At least 16 hours annually, including two on ethics.

- To maintain their status, enrolled agents must complete a minimum of 72 hours of continuing professional education (CPE) during each three-year enrollment cycle. Within that 72-hour total, they must complete at least 16 hours of CPE each year, and at least two of those 16 hours must be on ethics or professional conduct. Option A correctly identifies this minimum annual requirement.
- *Topic: Enrolled Agent - CPE Requirements*

QUESTION 94

What must paid tax preparers include on the returns they prepare?

- A. Their Social Security Number
- B. Their date of birth
- C. Their Preparer Tax Identification Number (PTIN)
- D. Their Identity Protection PIN (IP PIN)

Answer: C. Their Preparer Tax Identification Number (PTIN)

- All paid tax return preparers are required to obtain a Preparer Tax Identification Number (PTIN) from the IRS and to include their PTIN on any tax return or claim for refund they prepare for compensation. This is a fundamental requirement. They are not required to include their Social Security number (A). Their date of birth (B) and Identity Protection PIN (IP PIN) (D) are not required.
- *Topic: Paid Tax Return Preparer - PTIN Requirement*

PART 3 - PRACTICE EXAM #2

QUESTION 27

If a taxpayer's application for a Collection Due Process (CDP) hearing is submitted late, which of the following statements is incorrect?

- A. The taxpayer can request an equivalent hearing on or before the end of a 14-month period following the date of the levy notice.
- B. The taxpayer can request an equivalent hearing on or before the end of a 14-month period plus 7 business days after the filing date of the Notice of Federal Tax Lien.
- C. The 10-year collection period the IRS holds will be suspended until the date the Appeals' decision is finalized.
- D. Requesting a CDP levy hearing will not prevent the IRS from filing a Notice of Federal Tax Lien.

Answer: C. The 10-year collection period the IRS holds will be suspended until the date the Appeals' decision is finalized.

- If a taxpayer requests a Collection Due Process (CDP) hearing in a *timely* manner (within 30 days of the notice), the statute of limitations on collection is suspended during the hearing and any appeals. If the request is *untimely*, the taxpayer is entitled to an "equivalent hearing," but the statute of limitations is *not* suspended. Statement C is incorrect. The 10-year collection period (statute of limitations) is only suspended if the Collection Due Process (CDP) hearing is requested *timely* (within 30 days). If the request is late, the taxpayer is granted an "equivalent hearing," but the collection period is not suspended.
- *Topic: Collection Due Process (CDP) Hearings*

QUESTION 30

Which of the following individuals is not authorized to represent a taxpayer before the IRS?

- A. An officer or full-time employee of a corporation acting on behalf of the corporation.
- B. A regular full-time employee of an individual employer acting on behalf of the employer.
- C. A person representing a member of their immediate family.
- D. An unenrolled return preparer.

Answer: D. An unenrolled return preparer

- Circular 230 defines who has "unlimited" practice rights (Attorneys, CPAs, Enrolled Agents) and who has "limited" practice rights. Options A, B, and C (corporate officers, full-time employees, and immediate family members) are all explicitly granted *limited practice rights* to represent their respective entities or family members. Option D, "An unenrolled return preparer," refers to preparers who are not Attorneys, CPAs, or EAs. This category is split into two groups:
 - Annual Filing Season Program (AFSP) participants: Have *limited* rights (can represent clients for returns they signed during an audit).
 - PTIN holders only: Preparers with a PTIN who do not participate in the AFSP. According to the IRS, "PTIN holders... who do not participate in the Annual Filing Season Program... have no authority to represent clients before the IRS". Since an "unenrolled preparer" is the only category that includes individuals with no authorization, it is the correct answer.
- *Topic: Representing Oneself and Limited Practice*

QUESTION 38

Which statement about continuing professional education (CPE) requirements for enrolled agents is false?

- A. The IRS may excuse agents from CPE obligations for a period if there is a valid reason and the request is properly documented.
- B. Agents who become enrolled partway through an enrollment cycle must earn two hours of CPE credit for each month they are enrolled.
- C. An agent must accumulate at least 72 hours of CPE credit if enrolled throughout the entire cycle.
- D. An agent needs to complete at least 24 hours of CPE credit every year if enrolled for the full cycle.

Answer: D. An agent needs to complete at least 24 hours of CPE credit every year if enrolled for the full cycle.

- Statement D is false. Enrolled Agents must complete a minimum of 16 hours of CPE credit each year (including 2 hours of ethics), and a total of 72 hours over the 3-year enrollment cycle. There is no requirement to complete 24 hours every year. Statements A, B, and C are all correct requirements.
- *Topic: Enrolled Agent - CPE Requirements*

QUESTION 46

Terry, who was assessed \$10,000 by the IRS, found documents relating to his 2021 tax return (filed April 15, 2022) he believes prove this assessment wrong. How can he claim a refund in 2024?

- A. Apply the amount as a credit on his tax return for 2024.
- B. Submit Form 1045 for a tentative refund.
- C. File an amended return no later than April 15, 2025 (three years from when he filed the original return) for the year in question or two years from when he paid the tax, whichever comes later.
- D. Immediately initiate a lawsuit for a refund.

Answer: C. File an amended return no later than April 15, 2025 (three years from when he filed the original return) for the year in question or two years from when he paid the tax, whichever comes later.

- To claim a refund based on newly discovered information, Terry should file Form 1040-X, Amended U.S. Individual Income Tax Return. The deadline for filing a refund claim (Statute of Limitations) is the later of:
 - 1) Three years from the date the original return was filed (or its due date).
 - 2) Two years from the date the tax was paid.The original 2021 return was filed on April 15, 2022. Therefore, the 3-year deadline to file a claim is April 15, 2025. Option C correctly identifies this action and the primary deadline.
- *Topic: Refund Claims - Amended Returns (Form 1040-X)*

QUESTION 70

Tax advisors are encouraged to adhere to "best practices" when providing advice and preparing submissions to the IRS. Which of the following is not considered a best practice?

- A. Establishing facts, their relevance, and basing conclusions solely on these facts.
- B. Practicing with fairness and integrity before the IRS.
- C. Clearly communicating the engagement terms to the client.
- D. Informing the client about the significance of the conclusions reached.

Answer: A. Establishing facts, their relevance, and basing conclusions solely on these facts.

- "Best practices" for tax advisors, as outlined in Circular 230, include:
 - Communicating clearly with the client about the terms of the engagement (Option C).
 - Advising the client about the import of the conclusions reached (Option D).
 - Acting fairly and with integrity (Option B).Option A is the correct answer. Best practices (under Sec 10.33(a)(2)) require relating the applicable law to the relevant facts, not "basing conclusions *solely* on these facts" as Option A states.
 - *Topic: Circular 230 - Best Practices*
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QUESTION 78

What penalties could a tax preparer face if convicted of a misdemeanor for willfully preparing a false or fraudulent tax return?

- A. A fine of \$500, five months in jail, or both.
- B. A fine of \$2,000, six months in jail, or both.
- C. A fine of \$10,000, one year in jail, or both.
- D. A fine of \$8,000, two years in jail, or both.

Answer: C. A fine of \$10,000, one year in jail, or both.

- Willfully delivering or disclosing any list, return, or document known by the preparer to be fraudulent or false (a misdemeanor under §7207) can result in a fine of up to \$10,000 (\$50,000 for a corporation), imprisonment for up to one year, or both.
- *Topic: Tax Preparer Penalties - Willful Misconduct*

QUESTION 85

Phoebe received a notice of deficiency and missed the deadline to petition the Tax Court. A tax bill of \$786 was issued on June 1. By what date must Phoebe pay this tax to avoid further penalties or actions?

- A. June 22
- B. June 23
- C. June 24
- D. June 25

Answer: A. June 22

- When the IRS issues a notice and demand for payment (a tax bill) for an amount less than \$100,000, the taxpayer has 21 calendar days from the date of the notice to pay the amount due. The notice date was June 1. Counting 21 days from June 1 leads to the due date of June 22.
 - *Topic: IRS Notice and Demand for Payment - Due Date*
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QUESTION 89

Which official presides over the hearing (presiede l'udienza) and issues the decision in a disciplinary proceeding for censure, suspension, or disbarment?

- A. The Director of the IRS
- B. An Administrative Law Judge
- C. The Director of the Office of Professional Responsibility, subject to ALJ review
- D. A U.S. Tax Court Judge

Answer: B. An Administrative Law Judge

- An Administrative Law Judge (ALJ) has the authority to censure, suspend, or disbar a practitioner from practicing before the IRS. The Office of Professional Responsibility (OPR) oversees practitioner conduct and discipline, including handling applications for enrollment, competency testing, and continuing education requirements. While the Director of the OPR can issue reprimands (formal warnings), only an ALJ has the authority to impose more severe penalties such as suspension or disbarment following a formal disciplinary proceeding under Circular 230 (§10.76-10.78).
- *Topic: Rules for Tax Preparers*