## Instructions Form 2587 (Rev. June 2000)

Application for Special Enrollment Examination

### **General Information**

The 2000 Special Enrollment Examination will be held on Wednesday and Thursday, September 27 and 28, 2000 as follows:

Part	Date	Time
Part 1	September 27, 2000	9:00 a.m.
Part 2	September 27, 2000	1:30 p.m.
Part 3	September 28, 2000	9:00 a.m.
Part 4	September 28, 2000	1:30 p.m.

The **Examination Fee** is \$55 if taking all four parts of the examination or \$45 if taking less than four parts. The fee is not refundable. If you cannot take the examination when scheduled because of illness, accident, or other emergency, the IRS Site Coordinator may authorize the allowance of your fee as a credit toward next year's examination fee.

To qualify for the credit, you must give prompt notice (before the examination, when possible) and give reasons justifying allowance of the credit. When requesting a credit, you should return your examination credential to the district to be endorsed for allowance of the credit if warranted. The district coordinator will return your credential with the endorsement so you can file it with your next application. This credit is good for only 1 year and **may not** be requested again.

You will receive an acknowledgment of our receipt of your application. At the same time, you will receive your Examination Credential which will give you access to the test site, the location of the examination and time to appear for registration. If you have not received it 20 days before the examination, (September 7) notify the Enrolled Practitioner Program Unit at 313-234-1280 or EPP@irs.gov.

If you wish to challenge the answers to any of the questions, you must do so no later than March 31, 2001.

You must turn in your answer sheet on time at the end of each test session or your test will not be graded and no credit received. Answers noted in examination booklets will not be graded.

#### **General Instructions**

This is a five part form. Type or print your information with a ball point pen. If your information is incomplete or not legible, your application will be returned to you which could cause you to miss the examination.

Do not bring any books, papers or equipment (including calculators) to the examination room. All necessary materials will be furnished by the Internal Revenue Service.

YOU WILL BE REQUIRED TO PRESENT A PICTURE ID TO ENTER THE EXAMINATION ROOM. YOU WILL BE REQUIRED TO DISPLAY YOUR ID DURING THE EXAMINATION.

### **Specific Item Instructions**

Candidate Number. We will assign and fill in a candidate number for you.

Items 1 and 2- Name and Address. Any future change of name and address should be sent to: Internal Revenue Service, Enrolled Practitioner Unit, P.O. Box 33968, Detroit, MI 48232.

**Item 3 - Social Security Number.** If you filed jointly with your spouse, we also would like the social security number of your spouse. Disclosure is voluntary, but providing it will facilitate the processing of your application for enrollment to practice before the IRS should you be successful on this examination.

**Item 5a and 5b - Preferred Examination Site Location Code.** Enter location code for your first, second and third choice of the city and state or country where you prefer to take the examination. We will try to accommodate you on a space available basis.

The examination is offered in each city where a district headquarters office is located. However, the District may also designate other locations within the district if enough candidates request it.

The list on the back of this page is in alphabetic order by state and provides you with the cities where the examination is given. The location code to be entered is listed opposite the city. This code is necessary because the information in the application is computerized and it allows us to distribute your application to the appropriate IRS office. You may select a city in a state other than the state in which you reside.

Item 6 - Parts to be taken. You must check the appropriate box(es).

You are required to take all four parts of the examination if; (a) you have never taken the examination before; (b) you passed 1, 2, or 3 parts of the 1998 examination but did not achieve a passing score or meet the minimum retention score on all of the parts you were required to take in 1999; (c) you took and failed all four parts of the 1999 examination. The examination fee for taking all parts is \$55.

If you were required to take **less than** all four parts of the 1999 examination and you did not pass all parts you were required to take but did meet the minimum retention score(s) on the part(s) not passed, you need only check the box(es) for the parts on which you did not achieve a passing score. The examination fee in this case is \$45.

If you were required to take **all** four parts of the 1999 examination and passed one or two parts and achieved the minimum retention score on the parts failed, you need only check the boxes for the parts failed. The examination fee in this case is \$45.

**IMPORTANT:** See Exhibit A for rules for extending credit for passed parts of the examination.

Item 7 - Initial here if you want your name released to the public. This will allow us to release your name to individuals and/or organizations who provide courses to prepare individuals to take the Special Enrollment Examination.

**Item 8** - If you have a disability that requires special assistance in order for you to participate in the examination, please let us know what assistance you require. The Service will put forth every effort to accommodate you.

### **Your Application Will Not Be Accepted Unless You:**

- Sign and date it (item 9);
- Include a check or money order for your examination fee payable to Internal Revenue Service (\$55 for all four parts or \$45 if less than four parts);
- Enter parts to be taken (item 6);
- Your application must be postmarked by the U.S.
   Postal Service, or similarly evidenced if a private mailing service is used, no later than July 31,2000

### **2000 Special Enrollment Examination**

ination I	Locatio Codes	Examination Sites	Location Codes	Examination I Sites	Location Codes
<b>nii</b> onolulu	915	<b>Nebraska</b> Omaha	393	South Dakota Sioux Falls	413
oise	842	<b>Nevada</b> Las Vegas	863	Tennessee Nashville* Knoxville	621 622
<b>is</b> hicago* pringfield	361 362	New Hampshire Portsmouth	043	Memphis  Texas	623
<b>na</b> Idianapolis*	351	New Jersey Newark*	221	Austin* Dallas* Houston* Lubbock	741 751 761 752
es Moines	392	New Mexico Albuquerque	862	Utah Salt Lake City	844
<b>as</b> /ichita	433	New York Albany Brooklyn* Buffalo*	162 111 161	<b>Vermont</b> Burlington	044
<b>ucky</b> ouisville exington	624 625	Manhattan* Syracuse	131 163	Virginia Bailey's Crossroads Richmond*	541 542
siana ew Orleans*	721	North Carolina Greensboro* Charlotte Raleigh	561 562 563	Washington Seattle*	911
<b>e</b> ugusta	042	North Dakota Fargo	412	Spokane Tacoma	912 913
land altimore* ew Carrollton	521 n 522	Ohio Cincinnati* Canton	311 312	West Virginia Charleston	543
achusetts oston*	041	Cleveland Columbus Toledo	313 314 315	Wisconsin Milwaukee*  Wyoming	391
i <b>gan</b> etroit* ansing	381 382	Oklahoma Oklahoma City* Tulsa	731 732	Casper International	845
esota t. Paul*	411	<b>Oregon</b> Portland	916	Berlin, Germany London, England Mexico City, Mexico	981 982 983
<b>ssippi</b> ackson	723	Medford  Pennsylvania	917	Paris, France Rome, Italy Singapore	984 985 986
<b>ouri</b> t. Louis*	431	Philadelphia* Pittsburgh	231 232		
ansas City ana	432	Rhode Island Providence	062		
elena	843	South Carolina Columbia	564		
ansas ( ana		City 432	City 432 Rhode Island Providence  843 South Carolina	Rhode Island Providence 062  843  South Carolina	City 432 Rhode Island Providence 062  843 South Carolina

\*District Office Form 2587 (Rev. 6-00)

### Form 2587 (Rev. June 2000) Exhibit A

### **Conditions For Special Enrollment Examination**

Candidates must take all four parts of the examination the first year. Candidates who achieve a passing score on **one** or **two** parts of the examination have the following three years in which to pass the part(s) failed, provided they meet the following conditions:

- 1) Candidates must achieve the minimum retention score on EACH part failed in the first year. The minimum retention score is 90 percent of the passing score set for the part(s) failed.
- 2) Candidates MUST take ALL failed parts of the examination in the second year, all remaining parts the third year, all remaining parts the fourth year.
- 3) Candidates must achieve a score no less than 90 percent of the passing score (minimum retention score) for any parts taken in the second and third years in order to remain eligible to try again. That is to say that if you score below the minimum retention score on any part taken in the second or third year, you would be required to retake the examination in its entirety should you wish to continue.
- 4) Candidates who do not pass all four parts of the examination by the end of the fourth year must start over again.
- 5) Candidates who pass three of the four parts the first year do NOT have to achieve the minimum retention score on the part failed. Therefore, they would be required to take only the part failed the following year.

### **QUESTIONS AND ANSWERS**

**Question:** If an individual is unable to retake the examination in a subsequent year, would he/she lose credit for examination parts passed?

**Answer:** Yes, in most cases, since the examination assumes continuity. However, if the candidate is able to give compelling reasons for a waiver, e.g. serious illness or a death in the family, it could be granted.

**Question:** In the above situation, does the candidate still have only four years to complete the examination successfully or is the candidate allowed additional years?

**Answer:** The years a candidate misses taking the examination under a waiver will not count against the four years. Each waiver would extend the period one year. However, there is a six year limitation. That is, the candidate must complete the examination successfully within six years if granted any waiver, including years for which waivers are granted.

Question: May an individual change the district in which he/she takes the examination from year to year?

Answer: Yes.

**Question:** Would an individual who passed one or more parts of the examination in the first year and again failed the parts he/she had to take in the second year be able to carry over first year credit?

**Answer:** Yes. The candidate would retain credit for any part passed in the first year for the remaining three years, provided he/she met the minimum retention score and parts required to be taken. These conditions are stated above.

Question: What if an individual took all four parts of the examination in 1999 and didn't pass any of the four parts?

Answer: The four year requirement does not take effect until the candidate passes at least one part of the examination.

Question: May an individual take one part of the examination each year for four years?

**Answer:** No. Candidates must take all four parts the first year, all failed parts the second year, all remaining failed parts in the third year, and all remaining failed parts in the fourth year.

Question: How many years may an individual take the examination without passing at least one part?

Answer: There is no limit.

Further questions may be directed to Internal Revenue Service, Enrolled Practitioner Program Unit, P.O. Box 33968, Detroit, MI 48232. The telephone number is (313) 234-1280.

## Form 2587 (Rev. June 2000) Preparation for Examination

All questions in the 2000 examination will refer to the Internal Revenue Code as amended through December 31, 1999. Questions for the most part will relate to tax year 1999. It will be so stated if the question refers to a tax year other than 1999.

### **Request for 1999 Examination Questions and Official Answers**

If you would like to have a copy of the 1999 Special Enrollment Examination questions and official answers, you may obtain one, free of charge, by contacting one of the following organizations:

National Association of Enrolled Agents 200 Orchard Ridge Dr., Suite 302 Gaithersburg, MD 20878 (301) 212-9608 (301) 990-1611 (Fax)

National Society of Tax Professionals P.O. Box 2575 Vancouver, WA 98668-2575 (360) 695-8309 (360) 695-7115 (Fax) ATTN: EA Exam Department National Association of Tax Practitioners 720 Association Drive Appleton, WI 54914-1483 1-800-558-3402 (U.S.) 1-800-242-3430 (WI) 1-800-747-0001 (Fax)

National Society of Accountants 1010 North Fairfax Street Alexandria, VA 22314 (703) 549-6400 (703) 549-2984 (Fax)

The 1999 Special Enrollment Examination (SEE) questions and answers are not available at any IRS location.

### 2000 SEE Kit Study Material Request

You may order, free of charge, the Internal Revenue Service (IRS) publications which provide much of the basic information to assist you in preparing for the examination. In addition, IRS produces most of the information included in the SEE Kit electronically on "The Federal Tax Products" CD-ROM (Publication 1796). Only a few products are not included on this CD-ROM, however, we will supplement the necessary "printed" copy materials needed of each missing product. Please select either the "PRINTED COPY" version or the "ELECTRONIC/CD-ROM" version of the 2000 SEE Kit Study material by entering an "x" next to your preference below.

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Printed Version of the 2000 SEE Kit Study Material	
Electronic or CD-ROM (Publication 1796) Version of the 2000 SEE included on the CD-ROM)	E Kit Study Material (Plus the Printed Copy Version of Items not
The following minimum configurations is required to use the CD-ROM:	Macintosh
Windows 3.1 or later/Windows95	-Macintosh 68020-68040: 2 megabytes of application RAM
-386, 486, or Pentium-based personal computer;	-Power Macintosh: 4.5 Megabytes of application RAM
-4 Megabytes of RAM	-Apple System Software version 7.5 or later
-Windows-compatible printer with at lease 1 Mb of user RAM	-CD-ROM drive capable of reading ISO 9660 format
Also, please fill in your name and complete mailing address. Please print "S your request to:	SEE" in the lower left front corner of your envelope and send
IRS Western Area Distribution Center	

IRS Western Area Distribution Center Rancho Cordova, CA 95743-0001

### DO NOT SEND THIS REQUEST FORM WITH YOUR APPLICATION FORM 2587!

Please expedite shipment of below.	packet(s) of IRS Special Enrollment Examination Study Material to the name and address shown
Name	

Name
Street
City State Zip Code

Department of the Treasury Internal Revenue Service Form **2587** (Rev. June 2000)

1 Name (Last First MI)

# **Application for Special Enrollment Examination**MAIL BY DUE DATE — NO EXTENSIONS GRANTED

OMB	No.	1545-	0949
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In accordance with section 10.4(a), Treasury Department Circular No. 230 I apply to take The 2000 Special Enrollment Examination.

Candidate No. (IRS use only)

3 Social Security No.

READ INSTRUCTIONS BEFORE COMPLETING— Please type or print legibly. Mail Part 4 with your fee to the Internal Revenue Service, P.O. Box 845854, Dallas TX 75284-5854. **NOTE:** Mail sent by special courier (FED eX, UPS, etc.) MUST be mailed to: Remittance Processing Dept, 5<sup>th</sup> Floor, LBX 845854, 1401 Elm Street, Dallas, TX 75202. **Your application must be postmarked by the U.S. Postal Service or similarly evidenced if a private mailing service was used, no later than July 31, 2000.** 

If you have a fee credit or part(s) credit from the previous year's examination, attach a copy of the written authorization provided you by the IRS. If you have any questions regarding this application, call (313) 234-1280.

1. Ivamo (Last, First, Ivi.i.)		YoursSpouse's
2. Mailing Address	1	4. Telephone No.  Work ————————————————————————————————————
5. Preferred Examination Site Location Code (See Instructions) a. First Choice b. Second Choice c. Third Choice	Fall 1 Fall 2	7. Initial here if you authorize your name released to the public.  (See Instructions)
8. If you have a disability that requires sp	pecial assistance, please explain.	
9.		
Your S	Signature	Date

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Cat. No. 18668Q

to the Internal Revenue Service). Mail to: IRS P.O. Box 845854. Dallas, TX 75284-5854

Before you mail Part 4, please make sure you: have signed and dated it; have checked the box(es) showing the part(s) of the exam you are required to take; and have included your examination fee (check or money order made payable

Department of the Treasury

### Back of Part 4

### **Paperwork Reduction Act Notice:**

We ask for the information on this application to carry out the requirements of 31 Code of Federal Regulations Subtitle A, Part 10, Section 10.4(a). We need the information to identify applicants for the Special Enrollment Examination.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 6 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the application to this address. Instead, mail the form with your fee to the Internal Revenue Service, PO Box 845854, Dallas, TX 75284-5854.

Department of the Treasury Internal Revenue Service Form **2587** (Rev. June 2000)

## **Application for Special Enrollment Examination**MAIL BY DUE DATE — NO EXTENSIONS GRANTED

OMB No. 1545-0949

In accordance with section 10.4(a), Treasury Department Circular No. 230 I apply to take The 2000 Special Enrollment Examination.

Candidate No. (IRS use only)

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1. Name (Last, First, M.I.)		3. Social Security No.  Yours Spouse's
2. Mailing Address		4. Telephone No.  Work  Home  E-mail  Fax No
5. Preferred Examination Site Location Code (See Instructions) a. First Choice b. Second Choice c. Third Choice		7. Initial here if you authorize your name released to the public. (See Instructions) Part 4
8. If you have a disability that requires sp	ecial assistance, please expl	ain.
9.		
Your S	ignature	Date

Before you mail Part 4, please make sure you: have signed and dated it; have checked the box(es) showing the part(s) of the exam you are required to take; and have included your examination fee (check or money order made payable to the Internal Revenue Service). Mail to: IRS P.O. Box 845854, Dallas, TX 75284-5854