



IRS



Your Pathway to Becoming an Enrolled Agent

Starts Here

How do I Become an Enrolled Agent?

1. Obtain a Preparer Tax Identification Number (PTIN) at www.irs.gov/ptin
2. Pass the Special Enrollment Examination (SEE)
3. Apply for enrollment and pay \$140 fee online at www.pay.gov within one year of passing the SEE
4. Pass a tax compliance and background check
5. Upon receipt of an enrollment card, update your credentials at www.irs.gov/ptin

How do I Prepare for the Special Enrollment Examination?

About the exam:

- The SEE is a three-part exam administered for the IRS by Prometric, LLC. The exam parts are: Part 1 Individuals; Part 2 Businesses; and Part 3 Representation, Practices and Procedures.
- Each exam contains 100 multiple-choice questions and is timed at 3.5 hours.
- The exam is offered May through February. You may take each part of the examination at your convenience and in any order. You may take examination parts up to four times each during each test window.
- Passing scores are valid for two* years. You must pass all three exam parts within two* years.

**Currently extended to three years because of the 2020 global pandemic.*

Test preparation resources available at www.prometric.com/see:

- The Candidate Information Bulletin provides you with everything you need to know from preparing for the exam, including a list of study materials, to what to expect on test day, including a test day checklist.
- Prometric’s website includes an overview of examination topics, sample test questions, frequently asked questions, and a “What to Expect on Test Day” video. In addition, there is “Take a Test Drive”, which is an on-site 30-minute practice experience that includes checking-in and checking-out, ID confirmation, and a 15-minute sample test to familiarize yourself with the computer testing environment, all at no charge to SEE candidates.

Schedule your exam at www.prometric.com/see:

- Create an online account with Prometric, then schedule and pay for your exam. **Note:** The name used for your online account and the enrollment application must match.
- Schedule an appointment as far as six months in advance. The exam is provided at hundreds of locations, both nationally and internationally.
- Pay for your exam – \$206 per part.
- Review the rescheduling and cancellation policy in the Candidate Information Bulletin.
- If you have scheduling issues, call Prometric at 1-800-306-3926 (toll-free) or +1 443-751-4193 (toll), Monday through Friday, from 8:00 a.m. to 9:00 p.m. ET.

How do I Maintain My Enrolled Agent Credential?

- Complete 72 continuing education (CE) hours in Federal taxation or Federal tax related matters every three years from IRS-approved providers, including a minimum of 16 hours annually, two of which must be in ethics.
- Renew your enrollment (license to practice) every three years
- Renew your PTIN every year

Need Additional Information?

Learn more about the enrolled agent program at www.irs.gov/tax-professionals/enrolled-agents.