

# EA Practice Test Questions and Answers

## 1. What does EA stand for in tax preparation certification?

- A) Executive Accountant
- B) Enrolled Agent
- C) Educational Administrator
- D) Enterprise Analyst

## 2. Which government agency oversees the Enrolled Agent certification?

- A) Social Security Administration
- B) Internal Revenue Service (IRS)
- C) Department of Treasury
- D) Federal Trade Commission

## 3. How many parts does the EA examination consist of?

- A) Two parts
- B) Three parts
- C) Four parts
- D) Five parts

## 4. What authority do Enrolled Agents have that distinguishes them from other tax preparers?

- A) They can only prepare simple tax returns
- B) They can represent taxpayers before the IRS in audits, appeals, and collections
- C) They are limited to state tax preparation only
- D) They can only work for large accounting firms

Answers: 1-B 2-B 3-B 4-B

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