

Become an EA! **S**pecial **E**nrollment **C**lasses

The Michigan Society of Enrolled Agents is pleased to offer the only study course taught by Enrolled Agents (EA) in Michigan.

Classes may be available Live Online so you may attend from your location. Instructors are knowledgeable MiSEA members who are EAs dedicated to helping participants pass the SEE. Students will receive live instruction, testing to ensure mastery over the materials, and continuous support and encouragement throughout the process.

Our Special Enrollment Examination (SEE) prep course is taught in 3 separate parts (Individuals; Businesses; and Representation, Practice, and Procedures) which correspond with the format of the exam required to become an Enrolled Agent.

The SEE prep course utilizes Gleim EA Review materials.

Gleim is one of the leading providers of study and reference materials for the accounting industry. (For more information regarding Gleim study materials please go to Gleim.com/EAtax)

Gleim guarantees students will pass the EA exam on the first sitting using the Gleim EA Review System. Go to "Guarantees" for more details.

*Live Online MiSEA SEE courses include:

- Live Instruction
- Review Books
- Audio and Audiovisual materials that can be downloaded on mobile devices
- Complete Gleim Online Access including: Over 3,600 practice test questions with comprehensive answers Timed Exam Rehearsals Live Online Classes
- Online classes will be held somewhat continuously from Sept–December allowing students to take classes according to their schedule.
- The online classes are taught at an accelerated pace, 2 times per week for 2-2.5 hours per session.
- Sessions will be available for review for up to 2 weeks after the Part ends.
- System requirements: o Desk top or laptop. (Phones and tablets cannot access the online platform GleimTalk) o Google Chrome, A gaming headset with microphone (easily available for \$20 or less) is required unless you are using a laptop with built in microphone. No camera is required.

2019 Online SEE Prep Class Schedule 8:00 am – 10:00 am

Session 1: **PART 1 – INDIVIDUALS**

| | <u>Class #</u> | <u>Unit of Study Topic</u> |
|------------------|----------------|---|
| 18 – September - | #1 | Introduction, Chapter 1 Filing Requirements Chapter 2 Gross Income |
| 19 – September– | #2 | Chapter 3 Business Deductions Chapter 4 Above-the-Line Deductions & Losses |
| 25 – September - | #3 | Chapter 5 Itemized Deductions Chapter 6 Tax Credits, Other Taxes and Payments |
| 26- September - | #4 | Chapter 7 Basis Chapter 8 Adjustments to Asset Basis and Capital Gains/Losses |
| 02 – October - | #5 | Chapter 9 Business Property, Related Parties, and Installment Sales Chapter 10 Non-recognition Property Transactions |
| 03 – October* | #6 | Chapter 11 Individual Retirement Accounts Chapter 12 Gift Tax |
| 08– October | #7 | Chapter 13 Estate Tax |

Session 2: **PART 3 – REPRESENTATION, PRACTICES, & PROCEDURES**

| | <u>Class #</u> | <u>Unit of Study Topic</u> |
|--------------|----------------|--|
| 10 – October | #1 | Chapter 1 Practice Before the IRS Chapter 2 Tax Preparers and Penalties |
| 15– October | #2 | Chapter 3 Representation Chapter 4 Examination of Returns and the Appeals Process |
| 17 – October | #3 | Chapter 5 The Collection Process Chapter 6 Tax Authority |
| 22– October | #4 | Chapter 7 Recordkeeping and Electronic Filing |

Session 3: **PART 2 – BUSINESSES**

| | <u>Class #</u> | <u>Unit of Study Topic</u> |
|---------------|----------------|--|
| 24– October | 1 | Chapter 1 Entity Types, Methods, and Periods Chapter 2 Income, Farms, and Property Transactions |
| 29– October | 2 | Chapter 3 Business Expenses Chapter 4 Other Deductions |
| 31 – October | 3 | Chapter 5 Basis Chapter 6 Depreciation |
| 05 – November | 4 | Chapter 7 Credits, Losses, and Additional Taxes Chapter 8 Contributions to a Partnership |
| 07 - November | 5 | Chapter 9 Partnership Operations Chapter 10 Disposition of a Partner’s Interest |
| 14 -November | 6 | Chapter 11 Corporations Chapter 12 Corporate Formation |
| 20 – November | 7 | Chapter 13 Corporate Income and losses Chapter 14 Corporate Deductions |
| 21– November | 8 | Chapter 15 Corporate Distributions Chapter 16 Corporate Liquidations & Redemptions |
| 26 - November | 9 | Chapter 17 S Corporations Chapter 18 Decedent, Estate, and Trust Income Tax Returns |
| 03 - December | 10 | Chapter 19 Retirement Plans for Small Businesses |

Michigan Society of Enrolled Agents

MISEA SEE PREP CLASS REGISTRATION

All Deadlines to register are 6 days before class begins

*For More Details
Contact Gary E. Skop, EA
President MiSEA @ Gary@AFStaxsavers.com*

Number of years Tax Prep Experience: _____

Accounting Education or Experience: _____

MiSEA Status

Member _____ Non Member _____

Name as it appears on your PTIN PTIN number Company or Employer

Address City State Zip

E Mail address Phone Number Cell Number

Live Classroom

- 37895 Ann Arbor Rd.
Livonia, MI 48150
- 21 classes/42 hours prep time.

Live Classes

Cost

| | |
|-----------------------------------|---------------|
| Part 1 Individuals | 250.00 |
| Part 2 Businesses | 200.00 |
| Part 3 Representation Practice | 200.00 |
| Gleim Materials EA Premium Review | <u>428.00</u> |
| | 1,078.00 |

EA Class will form only if a minimum 5 students register

Note: The cost does not include fees for taking the Special Enrollment Examinations (SEE). Full payment required at time of registration. Payment can be made by check or credit card.

MISEA SEE PREP CLASS REGISTRATION

All DEADLINES to register are 1 week before class begins

Payment Method ____ Visa ____ MasterCard ____ Check payable to:

Amount to be charged: _____

Name on card: _____

Card billing address: _____

Card number: _____

Expiration Date: _____ 3 Digit Security Code _____

___ I want my Gleim Materials as soon as they are available. I understand that if my class does not form that I will receive a reimbursement for only the class portion of my payment and not for the Gleim materials (at current retail cost) which will be mine to keep. I understand that each class has a minimum requirement of participants in order to form.

___ Do not send the Gleim material unless my class forms. If my class does not form I will receive a full refund.

Registration Methods:

- 1) FAX completed form (pages 1 & 2) along with payment details to 734-464-9655
- 2) EMAIL completed form (pages 1 & 2) to: Gary@afstaxsavers.com
- 3) MAIL completed form (pages 1 & 2) with payment to:
Michigan Society of Enrolled Agents,
C/O Gary E Skop, EA
37895 Ann Arbor Rd
Livonia Mi 48150

FAQs 1. **Why should I become an EA?**

Becoming an EA shows you are reaching to the highest level in our profession. “Enrolled Agent status is the highest credential the IRS awards..... Enrolled agents, like attorneys and certified public accountants (CPAs), are unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS offices they can represent clients before.” (www.IRS.gov ‘Enrolled Agent Information’) Becoming an EA will help you better serve your clients and potential clients.

2. **What is the difference between the SEE and the AFTR course test offered for the Annual Filing Season Program?**

Participants in the Annual Filing Season Program must complete an Annual Federal Tax Refresher course followed by a knowledge-based comprehension test administered at the end of the course by the CE provider. Upon completing the AFTR course, passing the AFTR exam, and earning at least 18 hours of Continuing Education each year, the participant receives an AFSP-Record of Completion. Successful AFSP participants have limited representation rights for clients whose returns they prepared while holding AFSP Records of Completion. The SEE (Special Enrollment Examination) is a 3 part intensive and extensive test. It is not an open book test. The 3 parts of the SEE cover Individual Income Tax, Ethics, Business, Estates, Trusts, and Representation. By passing the SEE, an individual demonstrates in-depth knowledge of tax matters. Upon passing all three parts of the SEE, candidates may apply for Enrolled Agent status. Enrolled Agents have unlimited representation rights, even for clients whose returns they did not prepare. Enrolled Agents are required to earn a minimum number of continuing education hours each year to maintain Enrolled Agent status. AFSP participants who have passed Part I of the SEE within the past two calendar years are exempt from taking the AFTR course and exam, although they must still meet a minimum number of continuing education hours each year.

3. **What if I don't pass the Special Enrollment Exam (SEE)?**

Gleim provides guarantees that you will pass all three parts of the SEE provided you do your part in studying and attending classes.

4. **Tell me about the Gleim guarantee?**

Gleim offers continued access to their online materials until you pass. There are certain participation requirements in order to qualify for the guarantees, which are outlined in an earlier section. See “Guarantees” section.

5. **Is the course difficult?**

Yes. The course is very intensive. For success, all students should have sufficient prior knowledge and/or experience in taxation (see FAQ # 7) and be prepared to put in sufficient time and effort before classes to get the most out of the course.

6. **How much time should I plan to spend on study and preparation for each class?**

You should devote as much time each week as you need to review the study units to be discussed at the next class including online quizzes as well as IRS forms and publications. Most students find they need a minimum of at least 3 to 5 hours of preparation time each week before class to get the most out of each class to successfully pass each part of the SEE.

7. Your postcard said that it is strongly recommended that a person have at least an intermediate knowledge of individual & business taxation. What do you mean by FAQs, cont. 'intermediate' knowledge? And do I need to know how to prepare a business tax return to take the class?

Having prepared business returns would certainly be advantageous but it is not a requirement for taking the class. We would define an intermediate knowledge of taxation as having at least a good working knowledge of: BASIS, DEPRECIATION, CAPITAL GAINS & LOSSES, CASH METHOD VS. ACCRUAL METHOD, SCHEDULE C, AMT

8. Why are the classes taught in the order Part 1, 3, and 2?

Most students find Part 2 to be the most difficult part of the SEE. Taking it last allows you to successfully complete 2 of the 3 parts before focusing on the hardest part. It also allows you to take extra time, if needed, to prepare for Part 2 without falling behind on the other material.

9. Why should I take your class instead of taking other online prep classes?

All of our successful students agreed that attending the classes kept them focused and on a study schedule. They were less likely to procrastinate, get distracted or even give up. Interaction with a live teacher, whether online or in a physical classroom can provide clarification that may be absent in the self-study environment. Attending a class with live instruction gives you the opportunity to learn from your instructor and classmates with additional information, examples, and real-life experiences.

10. What if I have to miss a class? Can I make it up or is there another class I could attend?

You are more than welcome to attend another class at any of the locations where classes have formed. Online classes will have the opportunity to review the class missed since classes will be recorded.

11. When will I receive my Gleim material & online access?

The Gleim material is shipped and online access is made available to the student once the class is confirmed or if the student requests the Gleim program immediately. A class is generally confirmed when 5 or more students have registered for it. If you would like to receive your Gleim materials before the class is confirmed, please initial the appropriate line on your registration form. Once you receive your Gleim materials we cannot refund the money for Gleim but your cost for the Gleim materials is the standard retail cost plus shipping.