

**PassKey Enrolled Agent Review
Audiobook
2010-2011 Edition
Information Valid until February, 2011**

Track List

Disk One

PART I, Individuals

1. Introduction to Prometric and the SEE
2. Preliminary Work and Taxpayer Data
3. Tax Home
4. Residency
5. Filing Status
6. Due Dates and Filing Requirements
7. Estimated Payments
8. Statute of Limitations
9. Kiddie Tax
10. Identifying Numbers, SSN, PTIN, ITIN
11. Personal Exemptions and Dependents
12. Taxable Income
13. Cancelled Debt
14. Gambling Income

Disk Two

1. Self-Employment Income
2. Taxable Fringe Benefits
3. Interest Income
4. Employee Compensation
5. Alimony
6. Income from Securities
7. Social Security Income
8. Foreign Earned Income Exclusion
9. Life Insurance Proceeds
10. Clergy
11. Court Proceeds
12. Rental Income
13. Section 179 Deduction
14. Rental Expenses
15. Royalty Income

Disk Three

1. Adjustments to Gross Income
2. Moving Expenses
3. Self-Employment Tax and SE Health Insurance
4. Standard Deduction
5. Itemized Deductions

6. Non-Business Casualty Losses
7. Miscellaneous Deductible Expenses
8. Tax Credits
9. Child and Dependent Care
10. Adoption Credit

Disk Four

1. Education Credits
2. Child Tax Credit
3. Foreign Tax Credit
4. Energy Efficiency Credits
5. Credit for Prior Year AMT
6. Refundable Credits
7. Basis, Capital Gains, and Losses
8. Holding Period
9. Related Party Transactions
10. Non-Recognition Property Transactions
11. Estate and Gift Taxes

Disk Five: Start of PART II, Businesses

1. Introduction to Business Entities
2. Accounting Methods and Inventory Valuation
3. Employer Identification Number
4. Employee Classification
5. Understanding Employment Taxes
6. Inventory
7. Recordkeeping requirements
8. Tax Year

Disk Six

1. Business Income and Expenses
2. Domestic Production Activities Deduction
3. Business Start-up Costs
4. Business Casualty Losses
5. Business Credits
6. Net Operating Losses (NOL)
7. Basis of Business Assets

Disk Seven

1. Partnerships
2. C Corporations
3. S Corporations
4. Farmers
5. Exempt Organizations
6. Retirement Plans

Disk Eight

Part III, Representation

1. Representation
2. Tax Preparers
3. Qualified Representatives
4. Qualifying for Enrollment
5. Confidentiality
6. Practitioner Fees
7. Solicitations
8. Frivolous Positions
9. Complaints Against a Tax Preparer
10. Disclosure Rules

Disk Nine

1. Signature Requirements
2. Return Preparer Fraud
3. Taxpayer Penalties
4. Earned Income Credit Due Diligence
5. Ethical Requirements for Tax Shelters
6. Internal Revenue Code
7. The Court System
8. The IRS E-file Program
9. Refund Anticipation Loans
10. Advertising Standards and Logo Usage

Disk Ten

1. Examinations and Collections
2. Audit Representation
3. Collections
4. Innocent Spouse
5. Offer in Compromise
6. Sample Exam: Individuals
7. Sample Exam: Businesses
8. Sample Exam: Representation