Louisiana
Community
& Technical
College System

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LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

TO: Dr. Monty Sullivan
LCTCS President

THROUGH: Dr. Paul Carlsen
Chief Content Officer

FROM: Dr. René Cintrón
Executive Director of Education and Research

SUBJECT: Program Addition at Baton Rouge Community College

DATE: 04/25/2017

FOR BOARD ACTION:

Recommendation: Staff recommends that the Board approve the program addition listed below.

Program Addition

1. Certificate of Technical Studies (CTS) in Enrolled Agent (CIP 52.1601) – **4 STARS**

Background: The CTS in Enrolled Agent provides instruction in federal taxation, computer-based payroll, and financial accounting aligned with the Special Enrolled Examination (SEE) (the examination required to be licensed as an Enrolled Agent). According to the National Association of Enrolled Agents, tax preparers with the Enrolled Agent designation have the potential of earning 40% more than those without the certification. Industry partners such as H&R Block list Enrolled Agent as qualifications of tax preparer positions. According to Gleim Publications, there is a shortage of individuals with Enrolled Agents licensing in Baton Rouge.

Fiscal Impact: There are no anticipated expenditures associated with this addition. Faculty and resources under the existing curriculum will be allocated to the new program.

History of Prior Actions: There is a history of adding programs to better meet student and workforce needs.

Benefits to the System: This addition will allow BRCC to better meet student and workforce needs.

Approved for Recommendation to the Board
Dr. Monty Sullivan

Date

LOUISIANA'S COMMUNITY & TECHNICAL COLLEGE SYSTEM

New Program and Curriculum Modification Form

Baton Rouge Community College

TYPE OF PROPOSED CHANGE	
☒ New Program	☐ Curriculum Modification

AWARD LEVEL(S)	
Award Level(s): ☐ Associate of Applied Science (A.A.S.) ☐ Associate of Science (A.S.) ☐ Associate of Arts (A.A.) ☐ Other Associate Degree Name:	☐ Technical Diploma (T.D.) ☐ Technical Competency Area (T.C.A.) ☒ Certificate of Technical Studies (C.T.S.) ☐ Certificate of Applied Science (C.A.S.) ☐ Certificate of General Studies (C.G.S.)

NAME OF PROGRAM(S) and AWARD LEVEL(S)			
Name: Enrolled Agent			
CIP: 52.1601	Credit Hours: 23	Contact Hours: 345	Award Level: C.T.S.

DESCRIBE THE PROPOSED CHANGE (For Curriculum Modifications, state previous credit and clock hours, and for Program Termination, state program and all award levels.)

BRCC requests approval of the LCTCS Board of Supervisors to offer the Enrolled Agent Certificate of Technical Studies (CTS). The program will include existing and two new courses, and is designed to prepare students for the Special Enrollment Examination (SEE), which is one of the requirements for becoming an Enrolled Agent.

An Enrolled Agent[1] "is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service. Enrolled Agents, like Attorneys and certified public accountants (CPAs), are generally 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".

[1] https://www.irs.gov/tax-professionals/enrolled-agents/enrolled-agent-information

REASON/JUSTIFICATION FOR THE PROPOSED CHANGE (Include support such as four-year university agreements, industry demand, advisory board information, etc.)
The National Association of Enrolled Agents (NAEA) states that "Enrolled agents have demonstrated competence in tax matters, allowing them to represent taxpayers before the Internal Revenue Service. Earning the Enrolled Agent (EA) license proves dedication and a commitment to providing the most knowledgeable service possible for his/her clients. It is not an easy test; it requires preparation and diligence, as any licensing process should." (http://ww/nawa.org/become-enrolled-agent). Research from Gleim publishers (attached) showed that the 70806 zip code radius represents 3.73% of Enrolled Agents, where the national average is 7.04%. This indicates that there is growth opportunity in the immediate zip code area. NAEA also shows that tax preparers obtaining the designation can earn as much as 40% more than those without the certification. According to the Long Term Employment Projections of the Louisiana Workforce Commission (LWC) for the Baton Rouge Area (Regional Labor Market 2 or RLM2), approximately 10 openings per year are expected through 2024. The positions available, which have a 3-Star rating, have salaries that range from $32,553 to $44,096 (based on the 2015 RLM2 Annual Average Wage), with the lower salaries going to individuals with a post-secondary non-degree award such as the proposed Enrolled Agent CTS. Thus a BRCC student will have the opportunity to complete the proposed program of study in one academic year, apply for the SEE, and begin working as an Enrolled Agent without additional instruction. This program of study is expected to appeal to individuals with an accounting background who desire guided study that will prepare them for the SEE, as well as to students interested in an applied program of study that will provide a decent wage with a commitment of one year of study. Note that "Enrolled Agent" is a term that many individuals may not recognize outside of the accounting profession, which challenges the identification of employment opportunities. H&R Block, for example, includes Certified Public Accountant (CPA) and Enrolled Agent among the desired, and in some cases, required qualifications in their employment opportunity offerings for Experience Tax Preparers (see examples attached). The BRCC Business Advisory Board discussed implementation of the Enrolled Agent program as early as September 24, 2015 (attached).

* 12 listed as of 3/10/2017; http://www.laworks.net/Stars/default.aspx, search term "tax preparer"

IMPLEMENTATION DATE (Semester and Year)	Fall 2017

SITE(S) OF NEW PROGRAM OR CURRICULUM MODIFICATION		
☒ Main Campus	☐ All Sites	☐ Specific Sites (list below)

LOUISIANA WORKFORCE COMMISSION STAR LEVEL (http://www.laworks.net/Stars/)

☐ 5 Stars	☐ 4 Stars	☒ 3 Stars	☐ 2 Stars	☐ 1 Star	☐ 0 Stars (Transfer)

PLAN FOR PROVIDING QUALIFIED FACULTY (Check all that apply)		
☐ Use Existing Faculty #: 3	☐ Hire Adjunct Faculty #: 2	☐ Hire Full-Time Faculty #:
MINIMUM CREDENTIALS REQUIRED FOR FACULTY		
Education: Master's Degree with 18 graduate credit hours in Accounting, or Master's Degree in Accounting	Experience:	Certification: Certified Public Accountant or Certified Enrolled Agent (*in lieu* of a Master's Degree)

ANTICIPATED ENROLLMENT:					
Students	**Year One**	**Year Two**	**Year Three**	**Year Four**	**Year Five**
DAY	15	30	30	30	30
EVENING					
Describe Process for Attaining & Estimating Enrollment:	Estimates from BRCC students currently enrolled in Accounting Certificate Coursework.				

PROGRAM ACCREDITATION:		
Is Program Accreditation, Licensure or Certification Required?	☐ Yes	☒ No
	If YES, please provide projected accreditation/licensure/certification date:	
Type/Name of Program Accreditation, Licensure or Certification Required:		

DESCRIBE IMPLEMENTATION COSTS (Include Faculty, Facilities, Library Resources, etc.)
None

PROGRAM CURRICULUM See attached program of study. (Use the template below or insert separate attachment; all modifications should include the OLD and NEW curriculum with changes appropriately noted so that it is visually clear what has been added, deleted and/or changed)

SIGNATURES:

College Chief Academic Officer — Date: 4/10/17

College Chief Executive Officer — Date: 4/12/17

Enrolled Agent (Certificate of Technical Studies)

The Certificate of Technical Studies - Enrolled Agent provides the knowledge and skills necessary for tax preparation, and is designed to prepare students to take the Enrolled Agent Examination. An Enrolled Agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service. Enrolled Agents, like Attorneys and certified public accountants (CPAs), are generally 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. This program of study is not designed for college transfer

To receive this certificate, the student must:

- Have a cumulative GPA of 2.00 or better in all credit hours to be used towards this certificate
- Earn a "C" or better in all courses
- Complete the coursework listed below

Program of Study

First Semester		**Credit Hours**
ACCT 2313[1]	Financial Accounting I	**3**
	Total Credit Hours	**3**

Second Semester		**Credit Hours**
ACCT 2323[2]	Financial Accounting II	**3**
ACCT 2613[3]	Intro to Federal Taxation	**3**
ACCT 2513[3]	Payroll Accounting	**3**
	Total Credit Hours	**9**

Third Semester		**Credit Hours**
ACCT 2413[4]	Computer-Based Accounting	**3**
ACCT 2623[5]	Advanced Federal Taxation	**3**
Accounting Elective	(see below)	**3**
ACCT 2633[6]	Enrolled Agent Policies & Procedures	**2**
	Total Credit Hours	**11**

Total Program Credit Hours: **23**

ACCT Electives: *Choose from the following:*
ACCT 2123[3], Intro to Governmental and Not-for-Profit Accounting
ACCT 2103[3], Introduction to Auditing

1 Students may take ACCT 2113 in place of ACCT 2313 and 2323. Students choosing this option must then take an additional ACCT elective. Credit will not be given for both ACCT 2313/2323 and ACCT 2113.
2 Prerequisite is ACCT 2313.
3 Prerequisite is ACCT 2313 or 2113
4 Prerequisite is 2323 or 2113
5 Prerequisite is ACCT 2613
6 Prerequisite is ACCT 2623 or ACCT 2613 with Department approval

For more information, contact the Division of Business Social Sciences and History at 225-216-8154.

Baton Rouge Community College
201 Community College Dr.
Baton Rouge, LA 70806
(225) 216-8000
www.mybrcc.edu

March 13, 2017

New BRCC Courses for the Enrolled Agent Certificate of Technical Studies (CTS)

ACCT 2623, Advanced Federal Taxation. CIP Code: 52.1601. Lecture hours 3, Lab hours 0, Credit hours 3. Prerequisites: ACCT 2613 (ACCT 220), Introduction to Federal Taxation, with a grade of C or better. Co-requisites: None. Suggested Enrollment Cap: 25. Effective Fall 2017.
Course Description: Covers the preparation of tax returns and schedules for businesses and special entities. This course can be taken with ACCT 2633 with departmental approval.

ACCT 2633, Enrolled Agent Policies and Procedures. CIP Code: 52.1601. Lecture hours 2, Lab hours 0, Credit hours 2. Prerequisites: ACCT 2623 with a grade of "C" or better. Co-requisites: None. Suggested Enrollment Cap: 25. Effective Fall 2017.
Course Description: Covers the rights and responsibilities of an enrolled agent, sanctionable acts and punishments for practicing enrolled agents, and the power given to a licensed enrolled agent. This course can be taken with ACCT 2623 with department approval.

baton rouge COMMUNITY COLLEGE

Meeting: Business Advisory Board Meeting	Date: 09/24/2015 Time: 8:30am—9:45am
Recorder: Ann Marie Nicholas-Green	Meeting Place: Louisiana Board Conference Room – Louisiana Bldg. 1st Floor
Lead By: Angela Bruns, Department Chair	

AGENDA ITEM	DISCUSSION POINTS	NECESSARY ACTION/ ASSIGNMENTS
ATTENDEES	Bob Breaux , Angela Bruns, Karlencia Calvin, Pearce Cinman, Todd Dozier, Edward Gibbons, Anne Marie Nicholas-Green, Lisa Hibner, Lisa Lee, John Matthews, Steven Perrett, Krista Schmitt, Keri Truitt	
1. Introductions- Angela Bruns	Angela introduced Ann Marie Nicholas-Green as the new Administrative Coordinator. Everyone introduced themselves to Ann Marie.	
2. Career Services Update- Lisa Hibner	• Lisa gave everyone (and talked about) the handout with graduation survey results for Business graduates during the Fall 14 & Spring 15 semesters in both the AS & AAS programs. • Everyone was asked to volunteer and sign-up for the Business Mock Interviews that are scheduled for December 1, 2015. Matthew asked that a reminder email be sent to him regarding the interviews. • New resource available to students—Career Spots Video—available on the Career Center website. • Part-time job fair—one on campus each month for the Tier 1 programs. • Lisa announced that Keri Truitt will be leaving BRCC. She has accepted a job offer with Our Lady of the Lake.	
3. Departmental Updates	<u>Retail Management Certificate</u> Angela asked for feedback as to whether a Retail Management Certificate would be a good idea to implement. Comments: • Todd mentioned that the certificate would mostly focus on grocery stores and will probably be in conjunction with the AAS degree. • Matthew suggested that maybe certificate program could be linked to the Work Force Commission, but Todd clarified that it is not work training, but academic.	

	• Lisa Hibner said that there is a huge need for this program. • Todd mentioned that if were to offer this certificate, BRCC would be the only college in the state with this program. • Angela commented that the great thing about this certificate is that it can be built from an existing program. • Lisa Lee said that the program may be good for retail retention for those employees who currently work in retail. • Bob mentioned that this may also be incentive for employers to reimburse tuition. • Bob said he has a list of retail businesses that have publications. Maybe we could advertise the program in those publications. • Eddie asked if there would be internship opportunities associated with the certificate. Todd said no but will encourage students to get a job in retail prior to completion of certificate. Timeline for program: Fall 2015—Curriculum development, LCTCS Board approval, Board of Directors approval Fall 2016—Anticipated start date <u>Certificates in Accounting</u> Enrolled Agent Certificate/Tax Practitioner—would take an exam a the end Payroll Certificate is also being considered. Bob noted that those applying for this would be working in a seasonal industry. However, Lisa believes this is marketable. <u>2015 Enrollment</u> AS—down in numbers; 8% for transfer degree; 11% for non-transfer degree	
4. Wrap-Up, Action Items, Next Meeting	Community Events for Business • Setting up table at the state office • Student focused program • Student Series—How to Apply Professional Skills • Mini-BREW Event (11:30am—1:30pm)—Nov 17th & Nov 19th—Pearce shared information about event.	

IRS

Enrolled Agents Topics

- IRB
- **Enrolled Agents Home**

Enrolled Agents - Frequently Asked Questions

Information about Enrolled Agents

1. What is an Enrolled Agent? (updated 9/17/14)

An Enrolled Agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service. Enrolled Agents, like Attorneys and certified public accountants (CPAs), are generally 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.

2. How do you become an Enrolled Agent? (updated 3/9/16)

Follow these steps to become an EA:

1. Obtain a Preparer Tax Identification Number;
2. Apply to take the Special Enrollment Examination (SEE);
3. Achieve passing scores on all 3 parts of the SEE;*
4. Apply for enrollment; and
5. Pass a tax compliance check to ensure that you have filed all necessary tax returns and there are no outstanding tax liabilities.

*Certain former IRS employees, by virtue of past technical experience, may be exempt from the exam requirement.

Review the Candidate Information Bulletin (pdf) to get started.

3. How much does it cost to take the Special Enrollment Examination? (updated 3/9/16)

There is a $109 fee per part paid at the time of appointment scheduling. The test fee is non-refundable and non-transferable. Please refer to the Candidate Information Bulletin to read the policy on rescheduling appointments.

4. Is it possible to become an Enrolled Agent if I have or have had problems with my personal tax obligations? (posted 11/8/11)

Failure to timely file tax returns or to pay your taxes may be grounds for denying an application for enrollment. The Return Preparer Office will review all of the facts and circumstances to determine whether a denial of enrollment is warranted.

5. How can I replace an enrollment card? (updated 9/17/14)

A replacement card may be obtained by calling (855) 472-5540. You may also request a replacement card by e-mail at epp@irs.gov or by fax at (855) 889-7959. If requesting the card via e-mail, please do not include your SSN. The request should include your name, contact information, such as your daytime phone, and your Enrolled Agent number.

6. Do Enrolled Agents have any continuing education requirements? (updated 9/17/14)

Generally, Enrolled Agents must obtain a minimum of 72 hours per enrollment cycle (every three years). Additionally, they must also obtain a minimum of 16 hours of continuing education (including 2 hours of ethics or professional conduct) each enrollment year. Review detailed information about continuing education for Enrolled Agents.

7. If I live outside the U.S. am I required to obtain a PTIN prior to becoming an Enrolled Agent? (posted 4/25/13)

Yes, all applicants must have a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) in order to register to take the examination. Obtain a PTIN at www.irs.gov/ptin.

SEE Content/Scoring

1. What is covered on the SEE? (posted 11/8/11)

The SEE contains three parts as follows:

- Part 1 - Individuals
- Part 2 - Businesses
- Part 3 - Representation, Practices and Procedures

2. How many questions are on each part of the examination? (updated 3/9/16)

Each part of the SEE contains 100 questions.

3. How do I prepare for the examination? Are there any study materials? (updated 11/7/16)

When studying for the examination, you may wish to refer to the Internal Revenue Code, Treasury Department Circular 230, IRS publications, and IRS tax forms and their accompanying instructions. Circular 230, current and prior year versions of IRS publications, forms and instructions are accessible online at IRS.gov. You may also wish to search the internet for commercially available materials and preparation courses in preparing to take the SEE. The IRS has a list of approved CE Providers , some of whom provide SEE test preparation courses. The IRS does not make recommendations as to any specific provider.

IRS Tax Map may also be useful when studying for the exam. Tax Map gathers IRS forms, instructions, publications, and web pages by topic and organizes links to these sources on a single topic page. Content on Tax Map is tax year specific and currently has 2012 to 2015 information available.

You can also review Special Enrollment Examination questions and answers from 1999-2005. These prior examinations provide examples of the types of questions you may see on the current examination. Note that the current examination is based on the Internal Revenue Code as amended through December 31, 2015. Also, Part 4 of the prior examinations contained true/false questions while the current examination is three parts and all questions are multiple choice.

Visit Prometric's website for additional information on how to prepare for your exam, including a computer-based test tutorial, a video that describes what to expect on test day, test center regulations, and a "test drive" of the examination. Test Drive is free of charge and provides you the full testing experience from scheduling an appointment, arriving at the test center, completing security screening and check-in, taking a 15 minute practice exam, and checking out. Being better prepared for the test experience will allow you to perform better the day of your test.

4. What is the time limit for each part of the examination? (posted 7/17/06)

Each part is 3.5 hours long. The actual seat time is 4 hours to allow for a tutorial and survey.

5. What is the weight of each question? (posted 7/17/06)

Each item is weighted equally.

6. Do the questions change from year to year? (updated 4/25/13)

A new exam is introduced each May based on tax law through December 31 of the previous year.

7. Do you have to take each part of the examination in order (Part 1 first; then Part 2; then Part 3)? (updated 3/9/16)

No, examinations can be taken in any order. Each exam part may be taken 4 times per testing window, which runs from May 1 to the end of February.

8. Is the examination offered year round? (updated 3/9/16)

The test is offered from May 1 to the end of February of the following year. The test is not offered during the annual blackout period in March and April. During this time the test is updated with the most recent tax law.

SEE Availability/Scheduling

1. How do I schedule an appointment to take the examination? (updated 8/14/16)

You can schedule an examination appointment at any time online at Prometric.com/see; by calling 800.306.3926 (if you live in North America) between 8 a.m. and 9 p.m. (ET), Monday through Friday; or by submitting Form 2587. The fee is paid at the time of appointment scheduling. MasterCard, Visa, and American Express are accepted. E-checks are accepted only with telephone scheduling.

The online registration process requires you to create a user profile before you schedule and pay for your exam. Refer to the job aid under "What's New" on Prometric.com/see for steps on creating an account.

After your appointment has been scheduled, you will receive a confirmation number. Keep this number for your records - you will need it to reschedule, cancel, or change your appointment. If you schedule online you will receive an appointment confirmation email containing the appointment date, time, location, examination name, and confirmation number. Review the confirmation email immediately for accuracy and, if an error occurred, notify Prometric at 800-306-3926 Monday through Friday between 8:00 a.m. and 9:00 p.m.

You may take each part of the examination at your convenience and in any order. Examination parts do not have to be taken on the same day or on consecutive days. You may take each part up to four times during the test window. The current test window is May 1, 2016 to February 28, 2017. Testing is unavailable during the months of March and April while the examination is being updated.

If you fail an exam part, you must allow 24 hours before scheduling another appointment for that same part. However, you can schedule an appointment for a different exam part without waiting 24 hours.

2. What is the appointment cancellation and rescheduling policy? (revised 3/28/16)

You can reschedule your appointment online or by phone. You will need your confirmation number.

There are no refunds for cancellations. Rescheduling fees will apply as follows:

- No fee if you reschedule at least 30 calendar days prior to your appointment date
- $35 fee if you reschedule 5 to 29 calendar days before your appointment date
- You will be required to pay another full examination fee if you reschedule less than five calendar days before your appointment date

Rescheduling an appointment must be done online at Prometric.com/see or by calling 800-306-3926.

Your entire fee will be forfeited if you miss your appointment or arrive late by 30 minutes or more.

3. How can I get more information or schedule an appointment by phone if I live overseas? (updated 3/9/16)

Candidates testing outside the United States can find international contact center phone numbers by going to Prometric.com/see and clicking on "Contact Numbers-Including International Contacts", which is on the left margin of the page.

4. I previously passed parts of the exam, how long can I carry over those scores? (updated 3/9/16)

Candidates who pass a part of the examination can carry over passing scores up to two years from the date the candidate took the examination. For example, if a candidate took and passed part 1 on November 15, 2014 and passed part 2 on February 15, 2015, that individual has until November 14, 2016 to pass the remaining part otherwise he/she loses credit for part 1. On February 14, 2017, if that individual still has not passed all other parts of the examination, he/she loses credit for part 2.

Test Center Environment

1. Will the examination be open book or resource assisted? (updated 3/9/16)

The examinations are closed book. You are not allowed to access notes, books, reference materials, or electronic devices at any time during the examination or during breaks. Unauthorized access to notes, books, reference materials or electronic devices may result in your test results being nullified by the IRS. You will be provided scratch paper and pencils at the test center and you are not allowed to leave the testing room with notes taken during the examination.

2. What should I bring to the testing center? (updated 3/9/16)

Bring one unexpired U.S. government-issued photo ID that includes your name, photo, and signature. Your first and last name must exactly match the first and last name you used to schedule the examination. Failure to provide appropriate identification at the time of the examination is considered a missed appointment. As a result, you will not be allowed to test and forfeit your examination fee.

Paper, pencil and a calculator will be provided at the test site. Personal items are not allowed in the testing room and must be stored in a locker. Persons not scheduled to take a test are not permitted to wait in the test center. A complete list of test center rules can be found in the Candidate Information Bulletin at Prometric.com/see.

3. Why can't we have food or water in the testing room? (updated 8/14/16)

There are three reasons candidates may not bring food or water into the testing room. First, it minimizes the opportunities for cheating. Second, it avoids possible damage to computer equipment from spillage. Third, eating and drinking can be a distraction to other test takers. Candidates may take unscheduled breaks to access the test center's water fountain and are allowed to store bottled water and food in their locker.

4. Will anything I bring to the test center be inspected? (posted 11/7/16)

During the check-in process, all eyeglasses, jewelry and other accessories will be inspected for camera devices that could be used to capture exam content. You will be required to remove your eyeglasses for close visual inspection. These inspections will take a few seconds and will be done at check-in and again upon return from breaks before you enter the testing room to ensure you do not violate any security protocol. With the exception of wedding and engagement rings and small stud earrings, jewelry is prohibited. Please do not wear other jewelry to the test center. Ties, bowties and hair accessories are subject to inspection. Please refrain from using ornate clips, combs, barrettes, headbands, tie clips, cuff links and other accessories as you may be prohibited from wearing them in to the testing room and asked to store them in your locker. Violation of security protocol may result in the confiscation of prohibited devices and termination of your exam.

Test Results

1. How do I obtain my SEE results? (updated 8/14/16)

Examination results are printed immediately upon completion of the examination.

2. Will the two year carry over period to pass all parts of the test be extended for those that took the test between May 1, 2016 and August 13, 2016? (updated 8/14/16)

Yes. During the period May 1, 2016 to August 13, 2016 in which there was no immediate scoring, the two year carry over period was extended for candidates who took an exam during this time frame. Candidates who took the examination during this period will have the two year window extended by 105 days.

For example, assume a candidate passed part 1 on November 15, 2014. Subsequently, the candidate took part 2 on May 13, 2016. Normally that candidate would have until November 14, 2016, to pass parts 2 and 3 or otherwise lose credit for part 1. However because the candidate took part 2 during the period between May 1, 2016, and August 13, 2016, the candidate would have until 105 days after November 14, 2016, to pass all parts of the examination, without losing credit for part 1.

To further illustrate with a second example, assume a candidate took part 1 of examination for the first time on May 20, 2016, and passed. Normally, that candidate would have until May 19, 2018, to pass the remaining parts, without losing credit for the part taken. However, because the candidate took the test during the period May 1, 2016, to August 13, 2016, the candidate would have until 105 days after May 19, 2018, to pass the remaining parts of the examination or else lose credit for part 1.

3. How do you determine if a person passes or fails? What is the passing score? (updated 8/14/16)

The scoring methodology was determined by the IRS following a scoring study. A panel of subject matter experts composed of Enrolled Agents and IRS representatives established a passing score for a candidate who meets the minimum qualifications to be an Enrolled Agent.. The scaled passing score is 105.

4. What is a scaled score system? How can I determine my score? (updated 8/14/16)

Scaled scores are determined by calculating the number of questions answered correctly and converting it to a scale that ranges from 40 to 130. The IRS has set the scaled passing score at 105. Failing candidates are provided a scaled score value so that they may see how close they are to being successful. Candidates that receive a scaled score of 104 are very close to passing. Candidates with a scaled score of 45 are far from being successful. You will also receive diagnostic information to assist you with future examination preparation.

If you pass, the score report will show a passing designation. It will not show a score. All score values above passing indicate that a candidate *is* qualified — not *how* qualified. You will also receive diagnostic information which may indicate areas of weakness in your performance where you may need continuing education.

Applying for Enrollment

1. Once I have passed all three parts of the SEE how do I officially become an Enrolled Agent? (updated 3/9/16)

You must apply for enrollment within one year of the date you passed the third examination part.

You may electronically apply for enrollment and make secure payment of the $30 enrollment fee at www.pay.gov. Click Find an Agency, select Treasury (UST): Internal Revenue Service (IRS), then click Application for Enrolled Agents. You will be given the option to pay online from your bank account (ACH) or with a debit or credit card.

You may also apply for enrollment by mail by submitting a completed Form 23, Application for Enrollment to Practice before the IRS, along with a check for $30 to the address listed on the Form.

Please allow 60 days for processing (90-120 days if you are a former IRS employee).

As part of the evaluation of your enrollment application, the IRS will conduct a suitability check that will include a review of your personal tax compliance.

2. Do I have to send my test results to the IRS? (posted 11/8/11)

No. Test results are automatically shared with the IRS.

3. How can I check on the status of my Enrolled Agent application? (updated 9/14/16)

Form 23 – Application for Enrollment to Practice Before the IRS - takes 60 days for processing (90-120 days for former IRS employees). If you haven't received a response after 60 days, send an email to epp@irs.gov and include your full name and address or call (855) 472-5540, Monday - Friday 6:30 a.m. to 5:00 p.m. CST.

Page Last Reviewed or Updated: 07-Nov-2016

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223443BR
Experienced Tax Advisor - Block Advisors
COURSEY PLACE CENTER
BATON ROUGE
LA

Job Description

Experienced Tax Advisor - Block Advisors
Seeking growth oriented, experienced Tax Preparers/Advisors to join our network of professionals, serving clients with diverse tax and business services needs
We offer competitive pay, incentive pay opportunity, year round flexible schedules, and advanced tax training.
H&R Block launched a new brand, Block Advisors, and it is redefining the tax preparation experience for individuals and small businesses with complex tax and business services needs.
Block Advisors is available year-round to assist our clients reach their financial goals.
Apply today using any device at www.hrblock.com/careers > Tax Office Jobs

Tax Advisor duties include:
Providing tax preparation, tax audit support and tax planning year round
Building year round client relationships
Generating business growth, increasing client retention, and offering additional products and services
Increasing tax certification and expertise
Mentoring and supporting teammates

Minimum Qualifications

Required Skills & Experience:
5+ years experience in accounting, finance, bookkeeping or tax

Experience completing individual tax returns
Tax planning and audit support
Ability to effectively communicate in person and in writing
Experience working in a fast-paced environment
Successful completion of the H&R Block Tax Knowledge Assessment or equivalent
Must complete 18-hour continuing education requirement and meet all other IRS and applicable state requirements
Preferred Skills & Experience:
Bachelors degree in Accounting or related field
CPA or Enrolled Agent certification (Circular 230 designation)
Experience completing complex tax returns (individual, trust, entity)
Sales and/or marketing experience
Bilingual candidates strongly encouraged to apply!
Block Advisors is an equal opportunity employer.

Tax Office Job Categories

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219600BR
Tax Professional - Experienced
SIEGEN - PERKINS PLAZA
BATON ROUGE
LA

Job Description

H&R BLOCK

Tax Professional - Experienced

Seeking experienced seasonal Tax Preparers who want to build their book of business and advance their tax knowledge to join our network of professionals, serving clients with diverse tax needs.
We offer competitive pay, incentive pay opportunity, flexible schedules, and advanced tax training and certification.
H&R Block is the industry's largest consumer tax services provider[1] and we have been focused on client service for over 60 years.
Apply today using any device at www.hrblock.com/careers > Tax Office Jobs

Tax Professional duties include:
Conducting face-to-face tax interviews with clients
Preparing complete and accurate tax returns
Generating business growth, increasing client retention, and offering additional products and services
Providing IRS audit support
Mentoring and supporting teammates

Minimum Qualifications

Required Skills & Experience:

High School Diploma or equivalent
Experience in accounting, finance, bookkeeping or tax
Experience completing individual returns
Tax planning and audit support
Ability to effectively communicate in person and in writing
Experience working in a fast-paced environment
Successful completion of the H&R Block Tax Knowledge Assessment or equivalent
Must complete 18-hour continuing education requirement and meet all other IRS and applicable state requirements
Preferred Skills & Experience:
Bachelor's degree in Accounting or related field
CPA or Enrolled Agent certification
Experience completing complex returns (individual, trust, partnership)
5+ years experience in accounting, finance, bookkeeping or tax
Sales and/or marketing experience
Bilingual candidates strongly encouraged to apply!
H&R Block is an equal opportunity employer.

[1] Based on annual revenues for sales of tax preparation products and services.

Tax Office Job Categories

Tax Professional

McMichael, Margaret

from Gleim publishers - see reverse

From: Bruns, Angela
Sent: Tuesday, January 17, 2017 5:27 PM
To: 'Austin Garland'; lindaea11@att.net
Subject: RE: Enrolled Agents review course

Importance: High

Hi Austin and Linda,

We are in the process of submitting curriculum paperwork for the Enrolled Agent Certificate and have been asked to provide additional data, research or publications on the "demand" for Enrolled Agents. Who is advertising openings or hiring Enrolled Agents within the local community? Is there something that the NAEA could provide to us to help us out? Do other colleges within the area(Louisiana) offer a Enrolled agent certificate?

Thanks,

Angi

From: Bruns, Angela
Sent: Wednesday, January 27, 2016 12:09 PM
To: Austin Garland <professor.relations@gleim.com>
Subject: RE: Enrolled Agents review course

Thanks Garland....quick question, the 50,384 number which references Total EAs, is this in Louisiana or USA or what?

Thanks,

Angi

Angela Bruns
Department Chair, Business
Assistant Professor, Accounting

batonrouge COMMUNITY COLLEGE

201 Community College Drive
Baton Rouge, Louisiana 70806

Telephone **o 225-216-8174**
f

www.mybrcc.edu

From: Austin Garland [mailto:professor.relations@gleim.com]
Sent: Wednesday, December 16, 2015 4:04 PM
To: Bruns, Angela

Cc: Linda Sandidge
Subject: Re: Enrolled Agents review course

Hi Angela,

I had our IT folks conduct an analysis of the PTIN (Preparer Tax Identification Number) directory and below is we found. As we talked about, the IRS issues a unique PTIN to any individual who would like to be paid to file a tax return for someone else. Enrolled Agents are required to have a PTIN. It is a good indication of those already in the tax industry in the area; however, there are certainly more individuals who would be interested who do not yet have a PTIN.

There are 82 EAs and 2,114 non-EAs within a 50 mile radius of ZIP code 70806. Therefore, the percentage of EAs in this area was 82 / (82 + 2,114) = 82 / 2,196 = **3.73%**.

In the overall PTIN database, the number of EAs is 50,384. Total EAs / 715,917 total names = **7.04%**, so the percentage of EAs near zip code 70806 is 3.73% which is less than the overall percentage of 7.04%.

I hope this helps! Let me know if you need more information. Thank you,

Austin

On 12/10/2015 3:35 PM, Bruns, Angela wrote:

Linda,

Thanks for your help. I have spoken with Austin and another young lady at Gleim. We have what we need from them.

Angela Bruns
Department Chair, Business
Assistant Professor, Accounting

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From: Linda Sandidge [mailto:lindaea11@att.net]
Sent: Thursday, December 10, 2015 2:22 PM
To: Bruns, Angela
Cc: courtney.craft@gleim.com; professor.relations@gleim.com; Austin Garland
Subject: Re: Enrolled Agents review course

Great to hear from you!

Yes, I am still involved with the Louisiana Society of Enrolled Agents; in fact, I am now President. We are still actively pursuing getting the course implemented; I am CC'ing our GLEIM representatives on this email so they can follow up with you.

Congress and the IRS are working to create oversight of tax professionals. When that happens, anyone who is not an Enrolled Agent, CPA, or Tax Attorney will not be able to represent taxpayers for returns they prepared above a certain level with the IRS. With that in mind, it is more vital than ever to obtain the Enrolled Agent designation; it will be the only level that does not require at least a four-year college degree.

With the tax code becoming more complicated each year, taxpayers will be seeking professional tax preparers in greater numbers than ever. Many businesses that offer tax preparation will be looking for knowledgeable employees, and Enrolled Agents have proven they have this by passing the examination. In many cases, they are paid more than unenrolled preparers.

Courtney Craft or Austin Garland with GLEIM will be contacting you soon. Please email or call me if you have any additional questions. Thank you for considering adding the course!

Linda
Linda Sandidge
Enrolled Agent
President, Louisiana Society of Enrolled Agents
Lavelle A. Watts, CPA, APAC
985-893-2440 phone, 985-893-9818 fax
P.O. Box 8797
Mandeville, LA 70470-8797
5001 Highway 190 East Service Road, Suite C-5
Covington, LA 70433

What is an Enrolled Agent?

An Enrolled Agent (EA) is a federally-authorized tax practitioner who has technical expertise in the field of taxation and who is empowered by the U.S. Department of the Treasury to represent taxpayers before all administrative levels of the Internal Revenue Service for audits, collections, and appeals

From: "Bruns, Angela" <brunsa@mybrcc.edu>
To: Linda Sandidge <lindaea11@att.net>
Sent: Thursday, December 10, 2015 2:03 PM
Subject: RE: New Office Location

Linda,

Are you still working with the Society of Enrolled Agents ? We (Baton Rouge Community College) are still researching the viability of offering an "Enrolled Agent Certificate" at BRCC and need statistics regarding Job opportunities at Demand? We met with our Business Advisory Board this morning and concerns raised with offering EA tax review course was to determine if there was a demand and how the certificate will benefit the students. Can you provide any assistance with where I might be able to find some stats?

Thanks,

Angela Bruns
Department Chair, Business
Assistant Professor, Accounting

batonrouge
COMMUNITY COLLEGE

201 Community College Drive
Baton Rouge, Louisiana 70806

Telephone **o 225-216-8174**
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www.mybrcc.edu

From: Linda Sandidge [mailto:lindaea11@att.net]
Sent: Thursday, December 10, 2015 1:52 PM
To: Linda Sandidge
Subject: New Office Location

Dear Friends, Clients, and Associates:

After many years in the Times-Picayune building, our office has moved! The new location is 5001 Highway 190 East Service Road, Unit C-5, Covington, LA 70433. This is in Fairway Office Park by Lakeview Hospital.

I have attached a map for your convenience.

The office telephone number remained the same, 985-893-2440; our mailing address also remained the same.

Thanks for the opportunity to provide services and we look forward to seeing you in the new office!

Linda

Linda Sandidge
Enrolled Agent
Lavelle A. Watts, CPA, APAC
985-893-2440 phone, 985-893-9818 fax
P.O. Box 8797
Mandeville, LA 70470-8797
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What is an Enrolled Agent?

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Baton Rouge - Capital - Regional Labor Market Area 2
Long Term Projections for All Occupations to 2024
(in order by occupational code)

Regional Labor Market Area 2 : *Ascension, East Baton Rouge, East Feliciana, Iberville, Livingston, Pointe Coupee, St. Helena, Tangipahoa, Washington, West Baton Rouge, & West Feliciana*

Star Rating [1]	Stars	Occ. Code [2]	Occupational Title [3]	2014 Estimate [4]	2024 Projected [5]	10 Year Growth [6]	Annual New Growth [7]	Annual Replacement [8]	Annual Total Openings [9]	2015 RLMA 2 Annual Average Wage [10]	2015 RLMA 2 Hourly Avg. Wage - Lowest 10% [11]	2015 RLMA 2 Annual Avg. Wage - Lowest 10% [12]	2015 RLMA 2 Hourly Avg. Wage - Highest 10% [13]	2015 RLMA 2 Annual Avg. Wage - Highest 10% [14]	2015 State Annual Average Wage	Most Significant Source of Education or Training [15]	Work Experience	Job Training	Occupational License Required [16]
***	3	13-2081	Tax Examiners and Collectors, and Revenue Agents	320	330	10	0	10	10	$44,096	$12.77	$26,557	$31.25	$65,005	$50,078	Bachelors degree	None	Moderate-term on-the-job training	
***	3	13-2082	Tax Preparers	220	240	20	0	10	10	$32,553	$10.17	$21,149	$23.19	$48,233	$30,850	Postsecondary non-degree award	None	Moderate-term on-the-job training	

[1] Stars represent occupational outlook and wages. Five star occupations have the best outlook and pay the highest wages. Star ratings are being revised to reflect changes and wages and long term projections and will be added once the revisions are complete.

[2] Unique code assigned to each occupation describing knowledge, skills and abilities necessary to perform a variety of activities and tasks. http://online.onetcenter.org/

[3] Title of the occupation.

[4] 2014 Annual Average employment from employer payroll files, with estimates for self-employed and unpaid family workers.

[5] 2024 Projected employment estimate includes new jobs and replacement needs of employers.

[6] Projected 10 year growth or decline in an occupation.

[7] Number of projected new jobs for the occupation.

[8] Number of job needed to fill those workers retiring or leaving an occupation.

[9] Annual job openings as a function of replacement demand (retirements + turnover) + new growth.

[10] 2015 Annual average wage for all workers in this occupation.

[11] Average hourly wage for lowest 10 percent of workers in this occupation.

[12] Average annual wage for lowest 10 percent of workers in this occupation.

[13] Average hourly wage for highest 10 percent of workers in this occupation.

[14] Annual average wage of highest 10 percent of workers in this occupation.

[15] Most Significant Source of Education- Researched and designated by the Bureau of Labor Statistics (BLS)

Long-Term Tng. & Exp. = Long-Term training and experience (more than 12 months of on-the-job training)

Mod.-term Tng. & Exp. = Moderate-term training and experience (1 to 12 months of combined on-the-job experience and informal training)

Short-term Tng. & Exp. = Short-term training and experience (up to 1 month of on-the-job experience)

[16] Louisiana Licensing Guide reference describing those occupations regulated by state boards, commissions or agencies. http://www.laworks.net/Downloads/LMI/licensingguide.pd

NA - Wages from the 2015 Occupational Wage Survey were not available because of confidentiality, or only annual wages are available for most of the education related occupations.