



## Final Exam



Course name:	<b>Practice Before the IRS 2021</b>	
Course number:	PWX9221	
Number of questions:	Review	6
	Final exam	10
Prerequisite:	None	
Course level:	Basic	
Recommended CPE credit:	2 CPE hours	
Recommended study time:	2 CPE hours	
Course format:	Interactive self study CPE credit calculated as 100% of total study time	
Reference text:	<b><i>Practice Before the IRS</i></b> PDF file Read online, save to your hard drive or print 38 pages	
Subject classification:	Ethics	
Course updated:	January 13, 2021	
Learning objective:	Address the nature of practice before the IRS, identify those permitted to engage in such practice and examine the power of attorney under which a taxpayer authorizes another to engage in it on his or her behalf.	
Instructions:	This copy of the exam can be used to answer questions while <b>offline</b> .  Please note that you will still need to <b>enter your answers online</b> by logging into the course system with your User ID and Password.  Go to <a href="http://www.funcpe.com">www.funcpe.com</a> : top of page " Student Login" link	

- 1) Which of the following enjoy unlimited rights with respect to representation of taxpayers before the IRS?
  - A) Enrolled actuaries
  - B) Enrolled agents
  - C) Enrolled retirement plan agents
  - D) Registered tax return preparers
- 2) Registered tax return preparers who are participants in the Annual Filing Season Program (AFSP) may represent taxpayers with respect to matters before the IRS for all the following EXCEPT
  - A) Civil penalties
  - B) Initial audits
  - C) Customer service matters
  - D) Before the Taxpayer Advocate Service
- 3) Which of the following is an exception to the requirement for a written declaration by a CPA when engaging in practice before the IRS?
  - A) Sign a waiver of restriction on assessment of a tax deficiency
  - B) Sign a consent to extend the statutory time period for collection of a tax
  - C) Provide written advice to a client relating to a matter before the IRS
  - D) Sign a closing agreement
- 4) Which of the following would NOT be permitted to engage in practice before the IRS?
  - A) A CPA
  - B) An enrolled actuary
  - C) An attorney
  - D) A corporation
- 5) Sharon, an enrolled agent, failed to satisfy the requirements of eligibility for renewal and was placed on the inactive roster of enrolled individuals. If she fails to file an application for renewal and satisfy all renewal requirements, for what period of time will she remain on the inactive roster?
  - A) 6 months
  - B) 1 year
  - C) 3 years
  - D) 5 years
- 6) To avoid IRS rejection of a power of attorney (POA), all of the following must be entered on IRS Form 2848 EXCEPT
  - A) A description of the matter to which the POA applies
  - B) The tax form number to which the POA applies
  - C) A description of general matters to which the POA does NOT apply
  - D) The year(s) or period(s) to which the POA applies
- 7) Which of the following is required for a taxpayer to revoke an IRS power of attorney?
  - A) The taxpayer must obtain a court order to revoke an existing power of attorney

- B) The taxpayer must personally appear before the IRS office
  - C) The taxpayer must write "REVOKE" across the top of the first page of the Form 2848 with a current signature and date immediately below
  - D) The taxpayer must name a replacement representative
- 8) Jack and Jill are married taxpayers filing a joint return. Jack has made Bill his agent under an IRS power of attorney to represent him on a matter before the IRS. If Jill also wants to appoint Bill to represent her on the same matter, what must she do?
- A) Petition the court to have her name added to Jack's submitted IRS Form 2848
  - B) Complete and submit a new IRS Form 2848
  - C) Write a letter to the IRS requesting that her name be added to Jack's power of attorney form
  - D) No action is necessary because the IRS assumes spouses filing a joint tax return will be represented by the same agent
- 9) Partners4fun wants to appoint Harry, an enrolled agent, to represent it on a matter before the IRS. Who must sign the IRS Form 2848?
- A) Only the managing partner must sign
  - B) Any partner may sign
  - C) A notary must sign on behalf of all partners
  - D) All partners must sign
- 10) In order for an agent to sign a taxpayer's return based on the taxpayer's absence from the United States, the absence must be continuous and for a period of at least \_\_\_\_\_ prior to the date required by law for filing the return.
- A) 30 days
  - B) 60 days
  - C) 90 days
  - D) 180 days