



## Instructions

### Form 2587 (Rev. June 2002)

Application for Special Enrollment Examination

#### General Information

The 2002 Special Enrollment Examination will be held on **Wednesday** and **Thursday**, September 25 and 26, 2002 as follows:

Part	Date	Time
Part 1	September 25, 2002	9:00 a.m.
Part 2	September 25, 2002	1:30 p.m.
Part 3	September 26, 2002	9:00 a.m.
Part 4	September 26, 2002	1:30 p.m.

The **Examination Fee** is \$55 if taking all four parts of the examination or \$45 if taking less than four parts. The fee is not refundable. If you cannot take the examination when scheduled because of illness, accident, or other emergency, the IRS Site Coordinator may authorize the allowance of your fee as a credit toward next year's examination fee.

To qualify for the credit, you must give prompt notice (before the examination, when possible) and give reasons justifying allowance of the credit. When requesting a credit, you should return your examination credential to the coordinator to be endorsed for allowance of the credit if warranted. The site coordinator will return your credential with the endorsement so you can file it with your next application. This credit is good for only 1 year and **may not** be requested again.

You will receive an acknowledgment of our receipt of your application. At the same time, you will receive your Examination Credential which will give you access to the test site, the location of the examination and time to appear for registration. If you have not received it 20 days before the examination, (September 5) notify the Enrolled Practitioner Program Unit at 313-234-1280 or e-mail at EPP@irs.gov.

If you wish to challenge the answers to any of the questions, you must do so no later than March 31, 2003.

You must turn in your answer sheet on time at the end of each test session or your test will not be graded and no credit received. Answers noted in examination booklets will not be graded.

#### General Instructions

This is a five part form. Type or print your information with a ball point pen. If your information is incomplete or not legible, your application will be returned to you, which could cause you to miss the examination.

Do not bring any books, papers or equipment (including calculators) to the examination room. All necessary materials will be furnished by the Internal Revenue Service.

**YOU WILL BE REQUIRED TO PRESENT A PICTURE ID TO ENTER THE EXAMINATION ROOM. YOU WILL BE REQUIRED TO DISPLAY YOUR ID DURING THE EXAMINATION.**

#### Specific Item Instructions

**Candidate Number.** We will assign and fill in a candidate number for you.

**Items 1 and 2- Name and Address.** Any future change of name and address should be sent to: Internal Revenue Service, Enrolled Practitioner Program (EPP) Unit, P.O. Box 33968, Detroit, MI 48232.

- As applicable, enter: street number; street; apartment, suite, or box number; city; state, and ZIP code.
- The address you enter will be the mailing address where we will send the acknowledgement of receipt of your application.
- If your mailing address changes, you must promptly send us a written change of address via postal service or e-mail. Your written change of address must include: your name; your old address; your new address; your social security number; the date, and your signature.
- Send your change of address to: IRS Detroit Computing Center, P.O. Box 33968, Detroit, MI 48232, Attn: EPP Unit or e-mail at EPP@irs.gov
- Sending Form 8822, Change of Address, to an Internal Revenue Service Center will not change your mailing address with us (nor will sending Form 8822 to us change your address with a service center). If you send Form 8822 to a service center, you may, if you choose, send us a copy of Form 8822 as your written change of address.
- Your mailing address is protected as confidential under the Privacy Act. If you choose to check the box agreeing to the Optional Privacy Act Consent to Disclosure of Mailing Address, we may disclose, by print or electronic media, your mailing address, with your name, in mailing lists requested by individuals or professional organizations seeking to offer you goods or services, including those who provide courses to prepare individuals to take the examination.

**If you do not check the box agreeing to the Optional Privacy Act Consent to Disclosure of Mailing Address, your mailing address will remain confidential.**

**Item 3 - Social Security Number.** If you filed jointly with your spouse, we also would like the social security number of your spouse. Disclosure is voluntary, but providing it will facilitate the processing of your application for enrollment to practice before the IRS should you be successful on this examination.

#### Instructions are continued on back

#### Your Application Will Not Be Accepted Unless You:

- Sign and date it (item 8);
- Include a check or money order for your examination fee payable to Internal Revenue Service (\$55 for all four parts or \$45 if less than four parts);
- Enter parts to be taken (item 6);
- Your application must be postmarked by the U.S. Postal Service, or similarly evidenced if a private mailing service is used, no later than July 31, 2002.

## 2002 Special Enrollment Examination

**Item 5a, 5b and 5c - Preferred Examination Site Location Code.** Enter location code for your first, second and third choice of the city and state or country where you prefer to take the examination. We will try to accommodate you on a space available basis.

The list on this page is in alphabetic order by state and provides you with the cities where the examination is given. The location code to be entered is listed opposite the city. This code is necessary because the information in the application is computerized and it allows us to distribute your application to the appropriate IRS office. You may select a city in a state other than the state in which you reside.

**Item 6 - Parts to be taken. You must check the appropriate box(es).**

You are required to take all four parts of the examination if; (a) you have never taken the examination before; (b) you passed 1, 2, or 3 parts of the 2000 examination but did not achieve a passing score or meet the minimum retention score on all of the parts you were required to take in 2001; (c) you took and failed all four parts of the 2001 examination. The examination fee for taking all parts is \$55.

If you were required to take **less than** all four parts of the 2001 examination and you did not pass all parts you were required to take but did meet the minimum retention score(s) on the part(s) not passed, you need only check the box(es) for the parts on which you did not achieve a passing score. The examination fee in this case is \$45.

If you were required to take **all** four parts of the 2001 examination and passed one or two parts and achieved the minimum retention score on the parts failed, you need only check the boxes for the parts failed. The examination fee in this case is \$45.

**IMPORTANT:** See Exhibit A for rules for extending credit for passed parts of the examination.

**Item 7 -** If you have a disability that requires special assistance in order for you to participate in the examination, please let us know what assistance you require. The Service will put forth every effort to accommodate you.

Examination Sites	Location Codes	Examination Sites	Location Codes	Examination Sites	Location Codes	Examination Sites	Location Codes
<b>Alabama</b> Birmingham	AL1	<b>Hawaii</b> Honolulu	HI1	<b>Nebraska</b> Omaha	NE1	<b>South Dakota</b> Sioux Falls	SD1
<b>Alaska</b> Anchorage	AK1	<b>Idaho</b> Boise	ID1	<b>Nevada</b> Las Vegas	NV1	<b>Tennessee</b> Knoxville	TN1
<b>Arizona</b> Phoenix	AZ1	<b>Illinois</b> Chicago	IL1	<b>New Hampshire</b> Portsmouth	NH1	Memphis	TN2
<b>Arkansas</b> Little Rock	AR1	Springfield	IL2	<b>New Jersey</b> Newark	NJ1	Nashville	TN3
<b>California</b> Buena Park	CA1	<b>Indiana</b> Indianapolis	IN1	<b>New Mexico</b> Albuquerque	NM1	<b>Texas</b> Austin	TX1
Burbank	CA2	<b>Iowa</b> Des Moines	IA1	<b>New York</b> Albany	NY1	Dallas	TX2
Fresno	CA3	<b>Kansas</b> Wichita	KS1	Brooklyn	NY2	Houston	TX3
Oakland	CA4	<b>Kentucky</b> Lexington	KY1	Buffalo	NY3	Lubbock	TX4
Sacramento	CA5	Louisville	KY2	Manhattan	NY4	<b>Utah</b> Salt Lake City	UT1
San Diego	CA6	<b>Louisiana</b> New Orleans	LA1	Syracuse	NY5	<b>Vermont</b> Burlington	VT1
San Jose	CA7	<b>Maine</b> Augusta	ME1	<b>North Carolina</b> Charlotte	NC1	<b>Virginia</b> Bailey's Crossroads	VA1
Ventura	CA8	<b>Maryland</b> Baltimore	MD1	Greensboro	NC2	Richmond	VA2
<b>Colorado</b> Denver	CO1	New Carrollton	MD2	Raleigh	NC3	<b>Washington</b> Seattle	WA1
<b>Connecticut</b> Bristol	CT1	<b>Massachusetts</b> Boston	MA1	<b>North Dakota</b> Fargo	ND1	Spokane	WA2
<b>Delaware</b> Wilmington	DE1	<b>Michigan</b> Detroit	MI1	<b>Ohio</b> Canton	OH1	Tacoma	WA3
<b>Florida</b> Ft. Lauderdale	FL1	Lansing	MI2	Cincinnati	OH2	<b>West Virginia</b> Charleston	WV1
Ft. Pierce	FL2	<b>Minnesota</b> St. Paul	MN1	Cleveland	OH3	<b>Wisconsin</b> Milwaukee	WI1
Jacksonville	FL3	Jackson	MS1	Columbus	OH4	<b>Wyoming</b> Casper	WY1
Miami	FL4	<b>Mississippi</b> Jackson	MS1	Toledo	OH5	<b>International</b> Berlin, Germany	IT1
Niceville	FL5	<b>Missouri</b> Kansas City	MO1	<b>Oklahoma</b> Oklahoma City	OK1	London, England	IT2
Orlando	FL6	St. Louis	MO2	Tulsa	OK2	Mexico City,	
Tampa	FL7	<b>Montana</b> Helena	MT1	<b>Oregon</b> Ashland	OR1	Mexico	IT3
Venice	FL8			Portland	OR2	Paris, France	IT4
<b>Georgia</b> Atlanta	GA1			<b>Pennsylvania</b> Philadelphia	PA1	Rome, Italy	IT5
				Pittsburgh	PA2	Singapore	IT6
				<b>Rhode Island</b> Warwick	RI1	Tokyo	IT7
				<b>South Carolina</b> Columbia	SC1		

**Form 2587 (Rev. June 2002)**  
**Exhibit A**

**Conditions For Special Enrollment Examination**

Candidates must take all four parts of the examination the first year. Candidates who achieve a passing score on **one** or **two** parts of the examination have the following three years in which to pass the part(s) failed, provided they meet the following conditions:

- 1) Candidates must achieve the minimum retention score on EACH part failed in the first year. The minimum retention score is 90 percent of the passing score set for the part(s) failed.
- 2) Candidates **MUST** take ALL failed parts of the examination in the second year, all remaining parts the third year, all remaining parts the fourth year.
- 3) Candidates must achieve a score no less than 90 percent of the passing score (minimum retention score) for any parts taken in the second and third years in order to remain eligible to try again. That is to say that if you score below the minimum retention score on any part taken in the second or third year, you would be required to retake the examination in its entirety should you wish to continue.
- 4) Candidates who do not pass all four parts of the examination by the end of the fourth year must start over again.
- 5) Candidates who pass three of the four parts the first year do **NOT** have to achieve the minimum retention score on the part failed. Therefore, they would be required to take only the part failed the following year.

**QUESTIONS AND ANSWERS**

**Question:** If an individual is unable to retake the examination in a subsequent year, would he/she lose credit for examination parts passed?

**Answer:** Yes, in most cases, since the examination assumes continuity. However, if the candidate is able to give compelling reasons for a waiver, e.g. serious illness or a death in the family, it could be granted.

**Question:** In the above situation, does the candidate still have only four years to complete the examination successfully or is the candidate allowed additional years?

**Answer:** The years a candidate misses taking the examination under a waiver will not count against the four years. Each waiver would extend the period one year. However, there is a six year limitation. That is, the candidate must complete the examination successfully within six years if granted any waiver, including years for which waivers are granted.

**Question:** May an individual change the location in which he/she takes the examination from year to year?

**Answer:** Yes.

**Question:** Would an individual who passed one or more parts of the examination in the first year and again failed the parts he/she had to take in the second year be able to carry over first year credit?

**Answer:** Yes. The candidate would retain credit for any part passed in the first year for the remaining three years, provided he/she met the minimum retention score and parts required to be taken. These conditions are stated above.

**Question:** What if an individual took all four parts of the examination in 2001 and didn't pass any of the four parts?

**Answer:** The four year requirement does not take effect until the candidate passes at least one part of the examination.

**Question:** May an individual take one part of the examination each year for four years?

**Answer:** No. Candidates must take all four parts the first year, all failed parts the second year, all remaining failed parts in the third year, and all remaining failed parts in the fourth year.

**Question:** How many years may an individual take the examination without passing at least one part?

**Answer:** There is no limit.

Further questions may be directed to Internal Revenue Service, Enrolled Practitioner Program Unit, P.O. Box 33968, Detroit, MI 48232. The telephone number is (313) 234-1280 or at their e-mail address: EPP@irs.gov.

**Form 2587 (Rev. June 2002)  
Preparation for Examination**

All questions in the 2002 examination will refer to the Internal Revenue Code as amended through December 31, 2001. Questions for the most part will relate to tax year 2001. It will be so stated if the question refers to a tax year other than 2001.

**Request for 2001 Examination Questions and Official Answers**

**The 2001 Special Enrollment Examination (SEE) questions and answers in paper form are not available at any IRS location. However, you may download the 1999, 2000, and 2001 SEE questions and answers from <http://www.irs.gov>. Access the Tax Professional webpage and click on "Enrolled Agent".**

If you would like to have a paper copy of the 2001 Special Enrollment Examination questions and official answers, you may obtain one, free of charge, by contacting one of the following organizations:

National Association of Enrolled Agents  
200 Orchard Ridge Dr., Suite 302  
Gaithersburg, MD 20878  
(301) 212-9608  
(301) 990-1611 (Fax)

National Association of Tax Practitioners  
720 Association Drive  
Appleton, WI 54914-1483  
1-800-558-3402 (U.S.)  
1-800-242-3430 (WI)  
1-800-747-0001 (Fax)

National Society of Tax Professionals  
P.O. Box 2575  
Vancouver, WA 98668-2575  
(360) 695-8309  
(360) 695-7115 (Fax)  
ATTN: EA Exam Department

National Society of Accountants  
1010 North Fairfax Street  
Alexandria, VA 22314  
(703) 549-6400  
(703) 549-2984 (Fax)

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**2002 SEE Kit Study Material Request**

You may request the **SEE Kit by internet @ <http://www.irs.gov/pub/irs-fill/f2587.pdf>** or you may order, free of charge, the Internal Revenue Service (IRS) publications which provide much of the basic information to assist you in preparing for the examination. In addition, IRS produces most of the information included in the SEE Kit electronically on "The Federal Tax Products" CD-ROM (Publication 1796).

- Electronic or CD-ROM (Publication 1796) Version of the 2001 SEE Kit Study Material (Plus the Printed Copy Version of Items not included on the CD-ROM)
- Please send me the printed Version of the 2002 SEE Kit Study Material and CD-ROM Publication 1796

The following minimum configurations are required to use the CD-ROM:

Windows 3.1 or later/Windows95

- 386, 486, or Pentium-based personal computer;
- 4 Megabytes of RAM
- Windows-compatible printer with at least 1 Mb of user RAM

Macintosh

- Macintosh 68020-68040: 2 megabytes of application RAM
- Power Macintosh: 4.5 Megabytes of application RAM
- Apple System Software version 7.5 or later
- CD-ROM drive capable of reading ISO 9660 format

Also, please fill in your name and complete mailing address. Please print "SEE" in the lower left front corner of your envelope and send your request to:

**IRS Western Area Distribution Center  
Rancho Cordova, CA 95743-0001**

**DO NOT SEND THIS REQUEST FORM WITH YOUR APPLICATION FORM 2587**

Please expedite shipment of \_\_\_\_\_ packet(s) of IRS Special Enrollment Examination Study Material to the name and address shown below.

Name		
Street		
City	State	Zip Code

Department of the Treasury  
Internal Revenue Service  
Form **2587**  
(Rev. June 2002)

**Application for Special Enrollment Examination**  
**MAIL BY DUE DATE — NO EXTENSIONS GRANTED**

OMB No. 1545-0949

In accordance with section 10.4(a), Treasury Department Circular No. 230 I apply to take The 2002 Special Enrollment Examination.

Candidate No.  
(IRS use only)

**READ INSTRUCTIONS BEFORE COMPLETING**— Please type or print legibly. Mail Part 4 with your fee to the Internal Revenue Service, P.O. Box 845854, Dallas TX 75284-5854. **NOTE:** Mail sent by special courier (Fed Ex, UPS, etc.) **MUST** be mailed to: Remittance Processing Dept, 5<sup>th</sup> Floor, LBX 845854, 1401 Elm Street, Dallas, TX 75202. **Your application must be postmarked by the U.S. Postal Service or similarly evidenced if a private mailing service was used, no later than July 31, 2002.**

If you have a fee credit or part(s) credit from the previous year's examination, attach a copy of the written authorization provided you by the IRS. If you have any questions regarding this application, call (313) 234-1280 or e-mail at EPP@irs.gov.

1. Name (Last, First, M.I.) _____	3. Social Security No. Yours _____ Spouse's _____
2. Mailing Address _____ _____ _____ _____	4. Telephone No. Work _____ Home _____ E-mail _____ Fax No. _____

**Optional Consent to Disclosure of Mailing Address - Read Instructions, item 2.**  
By checking this box,  I hereby submit my consent under the Privacy Act for the Office of Director of Practice to disclose my mailing address.

5. Preferred Examination Site Fill in Location Code below (See instructions)	6. Parts to be taken
a. First Choice    ___ ___ ___	___ ALL Parts    ___ Part 1    ___ Part 2
b. Second Choice    ___ ___ ___	___ Part 3    ___ Part 4
c. Third Choice    ___ ___ ___	

7. If you have a disability that requires special assistance, please explain.

8.

_____ Your Signature	_____ Date
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Before you mail Part 4, please make sure you: have signed and dated it; have checked the box(es) showing the part(s) of the exam you are required to take; and have included your examination fee (check or money order made payable to the Internal Revenue Service). Mail to: IRS P.O. Box 845854, Dallas, TX 75284-5854

Back of Part 4

### **Paperwork Reduction Act Notice:**

We ask for the information on this application to carry out the requirements of 31 Code of Federal Regulations Subtitle A, Part 10, Section 10.4(a). We need the information to identify applicants for the Special Enrollment Examination.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 6 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the application to this address. Instead, mail the form with your fee to the Internal Revenue Service, PO Box 845854, Dallas, TX 75284-5854.

### **PRIVACY ACT STATEMENT**

Collection of this information is authorized by Section 330 of Title 31, United States Code, and Part 10 of Title 31, Code of Federal Regulations. The primary use of this information is for the Director of Practice to administer a written examination testing for special competence in tax matters. Disclosures of the information may be made to Federal, state, or foreign agencies if relevant for their use in investigations of violations of laws or regulations, for hiring and retaining an individual, or granting a security clearance, license, contract, grant or other benefit. Furnishing the information on this form is voluntary but failure to do so may result in failure to grant you enrollment.

**Application for Special Enrollment Examination**  
**MAIL BY DUE DATE — NO EXTENSIONS GRANTED**

In accordance with section 10.4(a), Treasury Department Circular No. 230 I apply to take The 2002 Special Enrollment Examination.

Candidate No.  
(IRS use only)

**READ INSTRUCTIONS BEFORE COMPLETING**— Please type or print legibly. Mail Part 4 with your fee to the Internal Revenue Service, P.O. Box 845854, Dallas TX 75284-5854. **NOTE:** Mail sent by special courier (Fed Ex, UPS, etc.) **MUST** be mailed to: Remittance Processing Dept, 5<sup>th</sup> Floor, LBX 845854, 1401 Elm Street, Dallas, TX 75202. **Your application must be postmarked by the U.S. Postal Service or similarly evidenced if a private mailing service was used, no later than July 31, 2002.**

If you have a fee credit or part(s) credit from the previous year's examination, attach a copy of the written authorization provided you by the IRS. If you have any questions regarding this application, call (313) 234-1280 or e-mail at EPP@irs.gov.

1. Name (Last, First, M.I.)

3. Social Security No.

Yours \_\_\_\_\_  
Spouse's \_\_\_\_\_

2. Mailing Address

4. Telephone No.

Work \_\_\_\_\_

Home \_\_\_\_\_

E-mail \_\_\_\_\_

Fax No. \_\_\_\_\_

**Optional Consent to Disclosure of Mailing Address - Read Instructions, item 2.**

By checking this box,  I hereby submit my consent under the Privacy Act for the Office of Director of Practice to disclose my mailing address.

5. Preferred Examination Site

Fill in Location Code below (See instructions)

a. First Choice    \_\_\_ \_\_\_ \_\_\_

b. Second Choice    \_\_\_ \_\_\_ \_\_\_

c. Third Choice    \_\_\_ \_\_\_ \_\_\_

6. Parts to be taken

\_\_\_ ALL Parts    \_\_\_ Part 1    \_\_\_ Part 2

\_\_\_ Part 3    \_\_\_ Part 4

7. If you have a disability that requires special assistance, please explain.

8.

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

Before you mail Part 4, please make sure you: have signed and dated it; have checked the box(es) showing the part(s) of the exam you are required to take; and have included your examination fee (check or money order made payable to the Internal Revenue Service). Mail to: IRS P.O. Box 845854, Dallas, TX 75284-5854