
Instructions

Form 2587 (Rev. June 2000)

Application for Special Enrollment Examination

General Information

The 2000 Special Enrollment Examination will be held on Wednesday and Thursday, September 27 and 28, 2000 as follows:

Part	Date	Time
Part 1	September 27, 2000	9:00 a.m.
Part 2	September 27, 2000	1:30 p.m.
Part 3	September 28, 2000	9:00 a.m.
Part 4	September 28, 2000	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 district to be endorsed for allowance of the credit if warranted. The district 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 7) notify the Enrolled Practitioner Program Unit at 313-234-1280 or EPP@irs.gov.

If you wish to challenge the answers to any of the questions, you must do so no later than March 31, 2001.

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 Unit, P.O. Box 33968, Detroit, MI 48232.

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.

Item 5a and 5b - 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 examination is offered in each city where a district headquarters office is located. However, the District may also designate other locations within the district if enough candidates request it.

The list on the back of 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 1998 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 1999; (c) you took and failed all four parts of the 1999 examination. The examination fee for taking all parts is \$55.

If you were required to take **less than** all four parts of the 1999 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 1999 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 - Initial here if you want your name released to the public. This will allow us to release your name to individuals and/or organizations who provide courses to prepare individuals to take the Special Enrollment Examination.

Item 8 - 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.

Your Application Will Not Be Accepted Unless You:

- Sign and date it (item 9);
- Enter parts to be taken (item 6);
- 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);
- 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, 2000

2000 Special Enrollment Examination

Examination Sites	Location Codes	Examination Sites	Location Codes	Examination Sites	Location Codes	Examination Sites	Location Codes
Alabama Birmingham	722	Hawaii Honolulu	915	Nebraska Omaha	393	South Dakota Sioux Falls	413
Alaska Anchorage	914	Idaho Boise	842	Nevada Las Vegas	863	Tennessee Nashville* Knoxville Memphis	621 622 623
Arizona Phoenix*	861	Illinois Chicago* Springfield	361 362	New Hampshire Portsmouth	043	Texas Austin* Dallas* Houston* Lubbock	741 751 761 752
Arkansas Little Rock	733	Indiana Indianapolis*	351	New Jersey Newark*	221	Utah Salt Lake City	844
California Fresno Laguna Niguel Los Angeles* Oakland Oxnard Sacramento San Bernardino San Diego San Jose*	772 333 951 941 773 942 331 332 771	Iowa Des Moines	392	New Mexico Albuquerque	862	Vermont Burlington	044
Colorado Denver*	841	Kansas Wichita	433	New York Albany Brooklyn* Buffalo* Manhattan* Syracuse	162 111 161 131 163	Virginia Bailey's Crossroads Richmond*	541 542
Connecticut Hartford*	061	Kentucky Louisville Lexington	624 625	North Carolina Greensboro* Charlotte Raleigh	561 562 563	Washington Seattle* Spokane Tacoma	911 912 913
Delaware Wilmington	523	Louisiana New Orleans*	721	North Dakota Fargo	412	West Virginia Charleston	543
Florida Tampa Ft. Lauderdale* Jacksonville* Niceville Miami Almonte Springs Sarasota West Palm Beach	591 651 592 593 654 594 652 653	Maine Augusta	042	Ohio Cincinnati* Canton Cleveland Columbus Toledo	311 312 313 314 315	Wisconsin Milwaukee*	391
Georgia Atlanta*	581	Maryland Baltimore* New Carrollton	521 522	Oklahoma Oklahoma City* Tulsa	731 732	Wyoming Casper	845
		Massachusetts Boston*	041	Oregon Portland Medford	916 917	International Berlin, Germany London, England Mexico City, Mexico Paris, France Rome, Italy Singapore	981 982 983 984 985 986
		Michigan Detroit* Lansing	381 382	Pennsylvania Philadelphia* Pittsburgh	231 232		
		Minnesota St. Paul*	411	Rhode Island Providence	062		
		Mississippi Jackson	723	South Carolina Columbia	564		
		Missouri St. Louis* Kansas City	431 432				
		Montana Helena	843				

Form 2587 (Rev. June 2000)
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 district 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 1999 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.

**Form 2587 (Rev. June 2000)
Preparation for Examination**

All questions in the 2000 examination will refer to the Internal Revenue Code as amended through December 31, 1999. Questions for the most part will relate to tax year 1999. It will be so stated if the question refers to a tax year other than 1999.

Request for 1999 Examination Questions and Official Answers

If you would like to have a copy of the 1999 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)

The 1999 Special Enrollment Examination (SEE) questions and answers are not available at any IRS location.

2000 SEE Kit Study Material Request

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). Only a few products are not included on this CD-ROM, however, we will supplement the necessary "printed" copy materials needed of each missing product. Please select either the "PRINTED COPY" version or the "ELECTRONIC/CD-ROM" version of the 2000 SEE Kit Study material by entering an "x" next to your preference below.

- Printed Version of the 2000 SEE Kit Study Material
- Electronic or CD-ROM (Publication 1796) Version of the 2000 SEE Kit Study Material (Plus the Printed Copy Version of Items not included on the CD-ROM)

The following minimum configurations is 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

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 2000 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, 5th 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, 2000.**

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.

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. _____
5. Preferred Examination Site Location Code (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. Initial here if you authorize your name released to the public. (See Instructions) _____

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

9.

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

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.

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 2000 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, 5th 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, 2000.**

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.

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. _____
5. Preferred Examination Site Location Code (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. Initial here if you authorize your name released to the public. (See Instructions) _____

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

9.

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