

Addendum to NATP's 2009 EA Exam Review Part III

1. Page 57

- Question 15: Answer D should read "Office of IRS Chief Counsel."

2. Page 58

- Question 17: Answer D should read "Information to sufficiently inform Stuart of the charges so he can prepare a defense."

3. Page 63

- Question 4: The answer should read "An unenrolled return preparer cannot receive refund checks. An unenrolled return preparer is permitted to appear as a taxpayer's representative only before IRS customer service representatives, revenue agents, and examination officers, with respect to an examination regarding the return he or she prepared. An unrenrolled return preparer cannot extend the statutory period for assessment or collection of tax."

4. Page 64

- Question 15: The second sentence should read "If an officer or employee of the IRS has reason to believe that a practitioner has violated any provision, he or she must promptly write a report to OPR. "

5. Page 116

- Question 13: Instead of November 15, 2006, it should be 2007.

6. Page 122

- Question 13: The last sentence should read, "the only refund he is eligible for is the \$1,000, the amount paid within two years."