



Addendum: 2013 EA Exam Review

Course Part III

Revision 1:

All of the years in the example, except 2012 were changed to the prior year. 2009 was changed to 2008 and 2010 was changed to 2009.

Page 142

10. ____ Charlie had income tax withheld from his wages during 2008 in the amount of \$5,000. Charlie filed an automatic extension of time to file his tax return for that year to October 15, 2009, together with making an additional payment in the amount of \$2,000 with the extension. Charlie filed his tax return on November 15, 2009 (i.e., after the extended due date, so it is late) and paid the balance shown to be due on the return of \$1,000 on that date. Charlie discovered an error on his return on November 1, 2012. On that same date, he filed a claim for refund in the amount of \$6,000. Assuming the grounds set forth in the claim are proper, what refund can Charlie recover for 2008?
- A. \$6,000
 - B. \$2,000
 - C. \$1,000
 - D. \$0

Date of revision: 05.20.2013

Revision 1.1:

Page 195

16. ____ The installment agreement is one of the acceptable methods of paying off a tax debt to the United States Treasury. Financial information on a Collection Information Statement (CIS) is required as a condition of the installment agreement when the dollar amount is:
- A. \$20,000 or less if it is a joint return.
 - B. More than \$50,000.
 - C. At least \$15,000 for the current year, but less than \$20,000 for all years.
 - D. \$10,000 or less.
16. ____ B. If over \$50,000, a Collection Information Statement (CIS) needs to be completed.



Moving Review Questions

Review Questions 2, 12 and 29 in the Specific Representation section starting on Page 191 should have been included in the Review Questions in the Representation section starting on Page 139.

Date of revision: 06.26.2013

Revision 1.2:

Page 209

The age as of the date of application should be 18 instead of 21.

Each individual who is a principal or responsible official must meet the following requirements.

- Be a United States citizen or an alien lawfully admitted for permanent residence.
- Be **18** years of age as of the date of the application.

Date of revision: 10.18.2013