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# Instructions

## Form 2587 (Rev. June 1998)

### Application for Special Enrollment Examination

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#### General Information

The 1998 Special Enrollment will be held on Thursday and Friday, October 8 and 9, 1998 as follows:

<i>Part</i>	<i>Date</i>	<i>Time</i>
<i>Part I</i>	October 8, 1998	9:00 a.m.
<i>Part II</i>	October 8, 1998	1:30 p.m.
<i>Part III</i>	October 9, 1998	9:00 a.m.
<i>Part IV</i>	October 9, 1998	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.

You will not receive an acknowledgment of our receipt of your application. You will receive written notification from your IRS district office as to the location of the examination and time to appear for registration. If you have not received it 20 days before the examination (September 18), notify your district office.

If you wish to challenge the answers to any of the questions, you must do so no later than March 31, 1999.

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 six 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.**

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#### Specific Item Instructions

Item 1 - Candidate Number. We will assign and fill in a candidate number for you.

Item 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 5 - 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 1996 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 1997; (c) you took and failed all four parts of the 1997 examination. The examination fee for taking all parts is \$55.

If you were required to take less than all four parts of the 1997 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 1997 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 6a and 6b - Preferred Examination Site Location Code. Enter location code for your first and second choice of the city and state or country where you prefer to take the examination.

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 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.

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

- Sign and date it (item 9);
- Enter parts to be taken (item 5);
- Include a check or money order for your examination fee payable to Internal Revenue Service (\$55 for all four parts of \$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, 1998.

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 Knoxville	622
Arizona Phoenix*	861	Illinois Chicago* Springfield	361 362	New Hampshire Portsmouth	043	Nashville* Memphis	621 623
Arkansas Little Rock	733	Indiana Indianapolis*	351	New Jersey Newark*	221	Texas Austin* Dallas* Houston* Lubbock	741 751 761 752
California Buena Park Fresno Los Angeles* Oakland Oxnard Redding Sacramento San Bernardino San Diego San Francisco* San Jose*	933 772 951 942 773 944 945 331 332 941 771	Iowa Des Moines	392	New Mexico Albuquerque	862	Utah Salt Lake City	844
Colorado Denver*	841	Kansas Wichita	433	New York Albany Brooklyn* Buffalo* Manhattan* Syracuse	162 111 161 131 163	Vermont Burlington	044
Connecticut Hartford*	061	Kentucky Louisville	624	North Carolina Charlotte Greensboro* Raleigh	562 561 563	Virginia Richmond*	541
Delaware Wilmington	523	Louisiana New Orleans*	721	North Dakota Fargo	412	Washington Seattle* Spokane Tacoma	911 912 913
District of Columbia	522	Maine Augusta	042	Ohio Canton Cincinnati* Cleveland Columbus Toledo	312 311 313 314 315	West Virginia Charleston	542
Florida Ft. Lauderdale* Jacksonville* Orlando Panama City Sarasota Tampa West Palm Beach	651 591 592 593 652 594 653	Maryland Baltimore* Washington DC	521 522	Oklahoma Oklahoma City* Tulsa	731 732	Wisconsin Milwaukee*	391
Georgia Atlanta*	581	Massachusetts Boston*	041	Oregon Portland Medford	916 917	Wyoming Casper	845
		Michigan Detroit* Lansing	381 382	Pennsylvania Philadelphia* Pittsburgh	231 232	International Bonn, Germany Guam London, England Mexico City, Mexico Paris, France Rome, Italy Singapore Tokyo, Japan Puerto Rico	981 982 983 984 985 986 987 988 989
		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 1998)  
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 1997 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 Unit, P.O. Box 33968, Detroit, MI 48232. The telephone number is (313) 234-1280.

Form 2587 (Rev. June 1998)  
Preparation for Examination

All questions in the 1998 examination will refer to the Internal Revenue Code as amended through December 31, 1997. Questions for the most part will relate to tax year 1997. It will be so stated if the question refers to a tax year other than 1997.

Request for 1997 Examination Questions and Official Answers

If you would like to have a copy of the 1997 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 1997 Special Enrollment Examination questions and answers are not available at any IRS location.

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Study Material Request

You may order, free of charge, the Internal Revenue Service publications which provide much of the basic information to assist you in preparing for the examination. Please fill in your name and address below. Please print "SEE" in the lower left front corner of your envelope and send your request to: (Do not send this request form with your application Form 2587.)

Send to: IRS Western Area Distribution Center  
Rancho Cordova, CA 95743-0001

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 \_\_\_\_\_

**See reverse side for  
other ways to get  
the study material**

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 1998 Special Enrollment Examination.

1. Candidate No. \_\_\_\_\_

READ INSTRUCTIONS BEFORE COMPLETING—Please type or print legibly. Mail Parts 4 and 5 with your fee to the Internal Revenue Service, P.O. Box 845854, Dallas TX 75284-5854. 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, 1998.

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.

2. Name (Last, First, M.I.) _____		3. Social Security No. Yours _____ Spouse's _____	
Address (Street or P.O. Box) _____		4. Telephone No. Work _____ Home _____	
City _____	State _____	Zip Code _____	5. Parts to be taken <input type="checkbox"/> All Parts <input type="checkbox"/> Part 1 <input type="checkbox"/> Part 2 <input type="checkbox"/> Part 3 <input type="checkbox"/> Part 4
6. Preferred Examination Site Location Code (See Instructions) a. First choice _____ b. Second Choice _____		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.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

Before you mail Parts 4 and 5, please make sure you: have signed and dated them; 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).

Back of Part 5

DO NOT sign your name in the spaces provided below until instructed to do so by a monitor at the examination site immediately prior to taking that part of the examination.

Part	Signature
1	_____
2	_____
3	_____
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.

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*NOTE: YOU CAN FIND THIS FORM ON THE INTERNET.*

## PERSONAL COMPUTER

*Why not use a personal computer and modem to get the forms and information you need?*

Here is a sample of what you will find when you visit the IRS's Internet Web Site at—<http://www.irs.ustreas.gov>

- Forms and Instructions
- Publications
- Educational Materials
- IRS Press Releases and Fact Sheets
- Tele-Tax Information on About 150 Tax Topics
- Answers to Frequently Asked Questions

You can also reach us using:

- File Transfer Protocol at <ftp.irs.ustreas.gov>
- Telnet at <iris.irs.ustreas.gov>
- Direct Dial (by modem) 703-321-8020

## CD-ROM

*To order the CD-ROM, contact Supt. Docs. at 202-512-1800 (select Option #1), or by computer through GPO's Internet Web Site ([http://www.access.gpo.gov/su\\_docs](http://www.access.gpo.gov/su_docs)).*

For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 products can be purchased for \$17, plus shipping from the Government Printing Office (GPO), Superintendent of Documents (Supt.Docs.). Current tax year materials, and tax forms from 1991 and publications from 1994, are included on the disc.

The first release of the CD is available early January and the final release is available Mid-February. The following minimum configuration is required to use the CD:

- 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

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City _____	State _____	Zip Code _____	5. Parts to be taken <input type="checkbox"/> All Parts <input type="checkbox"/> Part 1 <input type="checkbox"/> Part 2 <input type="checkbox"/> Part 3 <input type="checkbox"/> Part 4
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