

**UCLA EXTENSION - ENROLLED AGENT EXAMINATION COURSE - SPRING/SUMMER 2018**

**INSTRUCTORS:** Carolyn Payne, CPA, Attorney, Lead Appeals Officer Internal Revenue Service  
Flora Basa, BS, CPA, Revenue Agent, Internal Revenue Service  
Charlotte Edginton, MA, Appeals Officer, Internal Revenue Service  
Greg Habib, CPA, EA, MST, IRS International Examiner (retired)

**PRIMARY TEXT:** GLEIM'S EA REVIEW - PARTS 1, 2 & 3 2018 Exam Edition  
**OPTIONAL TEXT:** CCH FEDERAL TAX COURSE

The Application for the Special Enrollment Examination, Form 2587, can be obtained from the IRS website at: [www.irs.gov](http://www.irs.gov)

**TIME:** SATURDAYS 8:30 AM - 12:30 PM and WEDNESDAYS 6:00 PM - 10:00 PM  
\*\*\*\*\*PART I - INDIVIDUAL INCOME TAX\*\*\*\*\*

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4/21/2018 (Sat) Open House for Students & Potential Students  
All Instructors Meet the Instructors - Overview of course  
Answer questions

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5/16/2018 (Wed)  
Greg  
Study Unit 1 (Gleim) Filing Requirmenets

Study Unit 2 Gross income: interest, income from securities, royalties and rental income.

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5/19/2018 (Sat)  
Greg  
Study Unit 3 Business expenses: compensation, cost of goods sold, interest

Study Unit 4 Deductions for AGI: Alimony, moving expenses, loss limitations, medical savings accounts, qualified educational loans.

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5/23/2018 (Wed)  
Greg  
Study Unit 5 Itemized Deductions: Medical expenses, casualty losses, charitable contributions, taxes, interest, miscellaneous deductions

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5/26/2018 (Sat)  
NO CLASS - MEMORIAL DAY HOLIDAY WEEKEND

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5/30/2018 (Wed)

Greg

Study Unit 6 Tax Credits: Earned income credit, child & dependent care credit, adoption credit, credit for the elderly, etc.

**UCLA EXTENSION - ENROLLED AGENT EXAMINATION COURSE - SPRING 2018**

**TIME: SATURDAYS 8:30 AM - 12:30 PM and WEDNESDAYS 6:00 PM - 10:00 PM**

**\*\*\*\*\*PART I - INDIVIDUAL INCOME TAX\*\*\*\*\***

6/2/2018 (Sat)

Carolyn

Study Unit 12 Gift Tax: Gift Tax Return, Gift Tax and Gift Splitting.

Study Unit 13 Estate Tax: Gross Estate, Deductions & Credits, Estate Tax Payment.

6/6/2018 (Wed)

Charlotte

Study Unit 7 Basis: cost basis, property received by gift, property received for services, inherited property, stock dividends.

Study Unit 8 Adjustments to Asset Basis and Capital Gains and Losses: holding period, capital gains on sale of stock, Section 1202 and 1244 stock

6/9/2018 (Sat)

Charlotte

Study Unit 9 Related party sales, business property, and installment sales.

Study Unit 10 Nonrecognition property transactions: Sale of a Principal Residence, Like-kind exchanges, and involuntary Conversions.

6/13/2018 (Wed)

Charlotte

Study Unit 10 (Con't) Related party sales, Business property, and Installment sales.

Study Unit 11 Individual Retirement Accounts

**REVIEW SESSION - PART 1: JUNE 16 - SATURDAY 8:30 AM - 1:45 PM**

6/16/2018 (Sat)

Instructor

Subject

Time Allocation

Charlotte Part 1 Subjects -- Units 7,8,9,10,11 8:30 am - 11:30 am

Lunch

11:30 am to 12:15 pm

Carolyn Part 1 Subjects -- Units 12,13 12:15 pm - 1:45 pm

6/20/2018 (Wed)

Instructor

Greg Part 1 Subjects -- Units 1,2,3,4,5,6 6:00 pm - 10:00 pm

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**UCLA EXTENSION - ENROLLED AGENT EXAMINATION COURSE - Summer 2018**

\*\*\*\*\*PART II - BUSINESSES\*\*\*\*\*

TIME: SATURDAYS 8:30 AM - 12:30 PM and WEDNESDAYS 6:00 PM - 10:00 PM

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7/5/2018 (Thurs)

Greg

Study Unit 1 Accounting Methods and Periods.

Study Unit 2 Income and Property Transactions

Study Unit 3 Business Expenses: Compensation, cost of goods sold, interest expenses

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7/7/2018 (Sat)

Charlotte

Study Unit 8 Partnerships: defined, filing requirements, contributions to a partnership, partnership interest.

Study Unit 9 Partnership Operations: Partner's taxable income

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7/11/2018 (Wed)

Charlotte

Study Unit 10 Partnerships: Disposition of a Partner's Interest, Sale of Partnership Interests, and Liquidating Distributions

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7/14/2018 (Sat)

Carolyn

Study Unit 18 Decedent, Estate, and Trust Income Tax Returns

Study Unit 20 Exempt Organizations

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7/18/2018 (Wed)

Flora

Study Unit 4 (Gleim) Other deductions: entertainment, travel, insurance, bad debts, business gifts, other business expenses.

Study Unit 5 Basis: Adjustments to basis, uniform capitalization rules & inventory valuation.

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7/21/2018 (Sat)

Flora

Study Unit 6            Depreciation Methods: Section 179 expense, amortization,  
depletion and depreciation recapture.

Study Unit 7            Credits, Losses, and Additional Taxes -- Casualty & Theft Losses

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7/25/2018 (Wed)

Flora

Study Unit 11           Corporations: Controlled Groups, Personal Service Corporations  
U.S. Source Income, Tax Return Filing, Alternative Minimum Tax

Study Unit 12           Corporate Formations.

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**UCLA EXTENSION - ENROLLED AGENT EXAMINATION COURSE - Summer 2018**

\*\*\*\*\*PART II - BUSINESSES\*\*\*\*\*

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**TIME:            SATURDAYS 8:30 AM - 12:30 PM and WEDNESDAYS 6:00 PM - 10:00 PM**

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7/28/2018 (Sat)

Flora

Study Unit 13           Corporate Income and Losses

Study Unit 14           Corporate Deductions

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8/1/2018 (Wed)

Flora

Study Unit 15           Distributions; Earnings and Profits, Shareholder Treatment of Distributions

Study Unit 16           Corporate Liquidations and Redemptions

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8/4/2018 (Sat)            **(NOTE: CLASS IS FROM 8:30 AM TO 3:00 PM)**

Charlotte

Study Unit 17           S Corporations: Eligibility and Election, Operations, Distributions &

Study Unit 19           Retirement Plans for Small Businesses

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**LUNCH from 12:30 to 1:00 PM**

**REVIEW SESSION - PART 2: UNITS 4 -7   1:00 - 3:00 PM**

Flora                      Part 2 -- Units 4, 5, 6 and 7      1:00 - 3:00 PM

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**REVIEW SESSION - PART 2: AUGUST 8 - WEDNESDAY 6:00 PM - 10:00 PM**

Bring Book Part 2

<u>8/8/2018</u>	<u>Subject</u>	<u>Time Allocation</u>
<u>Instructor</u> Greg	Part 2 -- Units 1,2,3	6:00 pm - 7:30 pm
Charlotte	Part 2 -- Units 8,9,10,17,19	7:30 pm - 10:00 pm

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**REVIEW SESSION - PART 2: AUGUST 11 - SATURDAY 8:30 AM - 1:45 PM**

<u>8/11/2018</u>	<u>Subject</u>	<u>Time Allocation</u>
<u>Instructor</u> Flora	Part 2 -- Units 11 - 16	8:30 am to 11:30 pm
	LUNCH BREAK	11:30 am to 12:15 pm
Carolyn	Part 2 -- Units 18 and 20	12:15 pm to 1:45 pm

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**UCLA EXTENSION - ENROLLED AGENT EXAMINATION COURSE - 2018**  
**PART III - REPRESENTATION, PRACTICE, AND PROCEDURES**

TIME: WEDNESDAY, Aug. 22: 6:00 PM - 10:00 PM

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SATURDAY, Aug. 25: 8:30 AM - 2:30 PM

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WEDNESDAY, Aug. 29: 6:00 PM - 10:00 PM

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8/22/2018 (Wed)

Study Unit 1

Carolyn Practice Before the IRS

Study Unit 2 Income Tax Preparers and Penalties

Study Unit 3 Representation

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8/25/2018 (Sat)

Carolyn

Study Unit 4 Examination of Returns and the Appeals Process

Study Unit 5 The Collection Process

Study Unit 6 Tax Authority: regulations, rules & procedures, the court system.

Study Unit 7 Record Keeping and Electronic Filing

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**REVIEW SESSION - PART 3: AUGUST 29 - WEDNESDAY 6:00 PM - 10:00 PM**

8/29/2018 (Wed)

<u>Instructor</u>	<u>Subject Matter</u>	<u>Time Allocation</u>
Carolyn	Bring Book Part 3 Units 1,2,3,4,5,6,7	6:00pm - 10:00 pm

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