

Enrolled Agent (Certificate of Technical Studies)

The Certificate of Technical Studies - Enrolled Agent provides the knowledge and skills necessary for tax preparation, and is designed to prepare students to take the Enrolled Agent Examination. An Enrolled Agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service. Enrolled Agents, like Attorneys and certified public accountants (CPAs), are generally unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS offices they can represent clients before. This program of study is not designed for college transfer.

To receive this certificate, the student must:

- Have a cumulative GPA of 2.00 or better in all credit hours to be used towards this certificate
- Earn a "C" or better in all courses
- Complete the coursework listed below

Program Outcomes. Upon successful completion of the program, the student will be able to:

1. Complete and electronically transmit a federal tax return.
2. Identify the different forms of business organizations.
3. Calculate taxable income, tax due, deductions, and credits for all legal entities.
4. Calculate payroll taxes.

Program of Study

First Semester		Credit Hours
ACCT 2313 ¹	Financial Accounting I	3
Total Credit Hours		3
Second Semester		Credit Hours
ACCT 2323 ²	Financial Accounting II	3
ACCT 2613 ³	Intro to Federal Taxation	3
ACCT 2513 ³	Payroll Accounting	3
Total Credit Hours		9
Third Semester		Credit Hours
ACCT 2413 ⁴	Computer-Based Accounting	3
ACCT 2623 ⁵	Advanced Federal Taxation	3
Accounting Elective	(see below)	3
ACCT 2633 ⁶	Enrolled Agent Policies & Procedures	2
Total Credit Hours		11
Total Program Credit Hours:		23

ACCT Electives: *Choose from the following:*

ACCT 2123³, Intro to Governmental and Not-for-Profit Accounting

ACCT 2103³, Introduction to Auditing

¹ Students may take ACCT 2113 in place of ACCT 2313 and 2323. Students choosing this option must then take an additional ACCT elective. Credit will not be given for both ACCT 2313/2323 and ACCT 2113.

- ² Prerequisite is ACCT 2313
- ³ Prerequisite is ACCT 2313 or 2113
- ⁴ Prerequisite is ACCT 2323 or 2113
- ⁵ Prerequisite is ACCT 2613
- ⁶ Prerequisite is ACCT 2623 or ACCT 2613 with Department approval

For more information, contact the Division of Business and Law at 225-216-8154.