



Your Pathway to Becoming an Enrolled Agent

Starts Here

How do I Become an Enrolled Agent?

1. Obtain a Preparer Tax Identification Number (PTIN) at www.irs.gov/ptin
2. Pass the Special Enrollment Examination (SEE)
3. Apply for enrollment and pay \$140 fee online at www.pay.gov within one year of passing the SEE
4. Pass a tax compliance and background check
5. Upon receipt of an enrollment card, update your credentials at www.irs.gov/ptin

How do I Prepare for the Special Enrollment Examination?

About the exam:

- The SEE is a three-part exam administered on behalf of the IRS by PSI Services, LLC. The exam includes: Part 1 Individual Taxation; Part 2 Business Taxation; and Part 3 Representation, Practices and Procedures.
- Each exam contains 100 multiple-choice questions and is timed at 3.5 hours.
- The exam is offered May through February. You may take each part of the examination at your convenience and in any order. Each part may be attempted up to four times during each testing window.
- Passing scores are valid for three years. You must pass all three parts within three years.

Test preparation resources available at <https://test-takers.psigo.gov.us/irs>:

- The Candidate Information Bulletin provides you with everything you need to know to prepare for the exam, including study materials, links to IRS resources, sample test questions, information on exam format, and the topics covered for each exam part.
- PSI's website includes additional information such as test-day prep videos, test taking tips, frequently asked questions (FAQs), and a test candidate blog with additional preparation resources.

Schedule your exam with PSRI at <https://test-takers.psigo.gov.us/irs>:

- Create an online account with PSI, then schedule and pay for your exam.
Note: The name used for your PSI account and your enrollment application must match.
- You can schedule appointments nationwide at a PSI testing center or choose PSI's online proctored testing option. The exam is offered at hundreds of locations nationwide. Beginning September 1, 2026, international testing will be offered through remote proctoring.
- Pay for your exam – \$317 per exam part.
- Review the Candidate Information Bulletin for rescheduling and cancellation policies.
- If you have scheduling issues, contact PSI at 844-645-2218 (toll-free) U.S. and Canada or 913-456-7498 (internationally), Monday through Friday, from 7:30 a.m. to 8:00 p.m. ET.

How do I Maintain My Enrolled Agent Credential?

- Complete 72 continuing education (CE) hours in Federal taxation or Federal tax related matters every three years from IRS-approved providers, including a minimum of 16 hours annually, two of which must be in ethics.
- Renew your enrollment (license to practice) every three years
- Renew your PTIN annually

Need Additional Information?

Learn more about the enrolled agent program at www.irs.gov/tax-professionals/enrolled-agents.