

## WHAT TO EXPECT

There's a lot to study for the EA exam. Breaking the material up into smaller, consistent, study sessions will help you learn the information faster and retain it longer. We recommend:

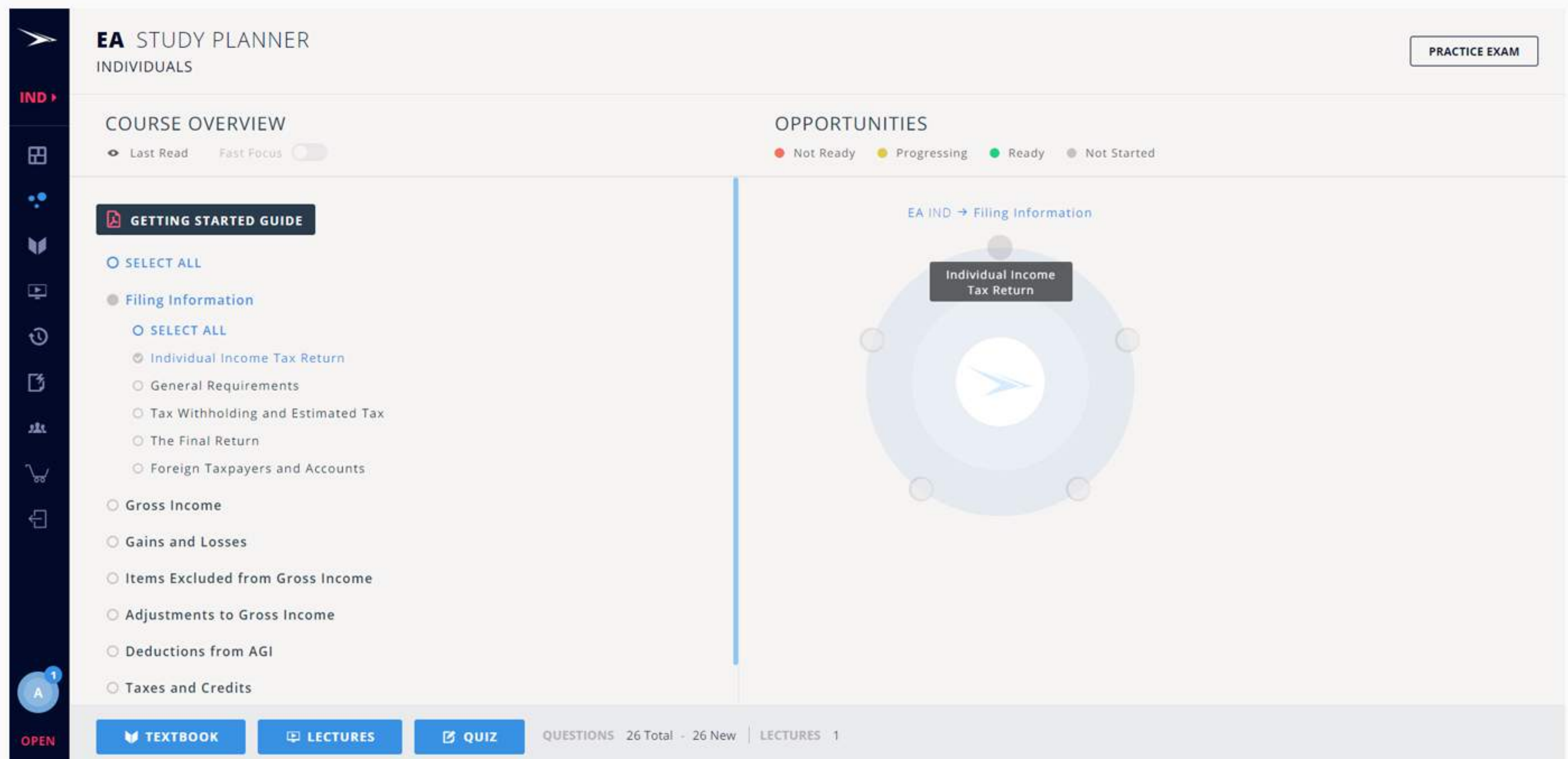
 **1-2**  
HOURS A DAY

 **4-5**  
DAYS A WEEK

 **1-1.5**  
MONTHS PER PART

## STUDY PLANNER

The Study Planner is where you can quickly launch into your study tools. To begin, select a Chapter/Section that you wish to study from the Course Overview (left) and select **Textbook, Lectures, or Quiz**. You can also launch any of the study tools using the navigation bar on the left-hand side of the screen.



## OPPORTUNITIES TARGET

Your Opportunities Target to the right of the Course Overview will help you identify your weakest areas. As you progress through your quizzes, you will see sections (represented by circles) change in color and position. Your goal is to eventually move all the circles into the center of the target.

We recommend working through all sections before focusing on your weak areas. Don't reattempt questions that you answered incorrectly until your final review.

**TIP:** When you're ready for your final review, use the **FastFocus** toggle on your Study Planner to focus only on your weakest areas.



## TEXTBOOK

Start your studies by reading. Your online textbook contains many powerful features to help you learn. You can highlight important information, search by keywords, take notes, create flashcards, view related publications and tax forms, and more.

The screenshot displays the 'DEPENDENTS' section of the textbook. The main content area includes a highlighted note: "Beginning in 2018, and continuing through 2025, taxpayers can no longer deduct personal exemptions or exemptions for dependents." Below this, the text explains that while exemptions are no longer available, other tax benefits exist, and a dependent must meet three tests: the Dependent Taxpayer Test, the Joint Return Test, and the Citizenship or Resident Test. A 'Qualifying Child' section lists additional tests: Relationship Test and Age Test. The sidebar on the right, titled 'NOTES / FLASHCARDS', shows a note titled 'Dependent tests' with a list of the three tests. A 'CREATE' button is visible at the bottom of the sidebar. The interface also features a 'PARKING LOT' section with sub-sections for 'Member of household' and 'Multiple support agreement'.

## FLASHCARDS

Your course includes hundreds of digital flashcards, but you can also add to the deck by creating your own as you study. To turn a note in to a flashcard, just add a title. Digital flashcards are perfect for studying on the go using your smart phone or tablet!

**TIP:** Organize your flashcards into custom decks using a “traffic light” system based on your understanding of the topics. Change the colors from red, to yellow, to green as you improve your understanding of the material.

The two screenshots show the digital flashcard interface. The left screenshot displays a flashcard titled 'Nonresident alien filing requirements' under the heading 'FOREIGN TAXPAYERS AND ACCOUNTS'. The interface includes a sidebar with filters for 'TYPE' (ALL, NOTES, FLASHCARDS), 'SOURCE' (ALL, BOOK, LECTURES, QUIZ, PARKING LOT), and 'COLOR' (red, yellow, green). The right screenshot shows a similar flashcard with the text: "Files Form 1040 NR. Subject to U.S. income tax only on U.S. source income. Two tax rates apply: 30% on passive income such as interest, dividends, rents or royalties. Graduated rates on effectively connected income (ECI) from the operation of a business in the U.S. or personal service income earned in the U.S. (such as wages or self-employment income)." Both screenshots show navigation buttons for 'PREVIOUS' and 'NEXT' and a page indicator '1 / 6'.



## VIDEO LECTURES

Your course includes over 10 hours of expert video instruction covering a wide variety of important topics for the exam. These lectures can be launched from your Study Planner or from within your textbook.

**TIP:** The lectures can benefit you if you are having trouble and need additional help. If you are doing well and feel confident in your understanding of the material, there is no need to spend time watching the lectures.

## QUIZZES

Use quizzes to reinforce what you learned while reading. To create a quiz, simply select a topic from your Course Overview and click Quiz at the bottom of the screen.

You can filter your quizzes in a variety of ways, but we recommend focusing on the “unattempted” questions until you have reviewed all of the material. Each question includes instant feedback and a full explanation to help you understand the topic before moving on. When you answer a question, we ask you to gauge your confidence in your answer. If you aren’t 100% sure your answer is correct, select Unsure. This allows us to make better recommendations.

**TIP: Do not immediately reattempt the questions you get wrong.** It is too soon. Spend the time to understand what you missed before moving on, but don’t worry about the red circles in your Opportunities Target at this point. They will disappear over time as you improve.

### LECTURE: GENERAL REQUIREMENTS

[VIEW ALL LECTURES](#)



4:04 / 14:07

**EA STUDY**  
INDIVIDUALS

SAVE / EXIT

3 of 10 | 1 | 2 | 33%

How much income should Devin, who uses the cash method of accounting, report on his 20X0 return from the following separate transactions?

- \$300 (gross) was garnished from his wages to pay his debts on his December 14, 20X0 paycheck
- \$500 (gross) paycheck received December 28, 20X0, but not cashed until January 2, 20X1
- \$900 (gross) wages paid directly to his mother at his request on November 30, 20X0

\$1,200  
 \$1,700  
 \$1,400  
 \$800

NEXT

EXPLANATION

Devin, a cash basis taxpayer, should report a total of \$1,700 on his 20X0 tax return. This includes the \$300 wage garnishment, the paycheck of \$500 received in December, and the \$900 wages paid directly to his mother at his request.

Garnished wages, checks received during the tax year, and monies paid to a third party at taxpayer's request are all income received in the tax year for a cash basis taxpayer.

REFERENCE

[General Requirements](#)

DISCUSSION

CREATE NEW POST

Should garnishment be included? 3

Gilbert-4176 - 05/12/2018, 2:30 pm  
Regarding \$300 of garnishment, would it not be included in the gross W2 amount and ther...

what does garnished mean? 1

Guannan Wang - 10/29/2019, 12:12 pm  
would you explain and make an example? thank you.

Gift 1

Nicole-161031 - 10/20/2019, 8:08 pm  
Why is the 900 included in income? Isn't it a gift? is it reported as income and then deducte...

\$300 4



## COMMUNITY

Built into your review course is the Community, a large study group that connects you with fellow students and your instructors. Like a traditional study group, you can share advice, ask questions, and help others understand topics you have already mastered.

The screenshot shows two parts of the user interface. On the left is the 'EA TEXTBOOK INDIVIDUALS' page, specifically the 'THE FINAL RETURN' section. It contains text about filing requirements for a decedent and a list of three bullet points regarding surviving spouses. On the right is a 'DISCUSSION' thread titled 'The Final Return section' from user-138655. The discussion includes a question about community property states and a reply from user RAIN explaining that the IRS follows state law for this issue.

## PRACTICE EXAMS

Your practice exams are your final readiness check for exam day. These full-length mock exams are structured and timed like the real thing. Your goal is to score 70-80% consistently. If you can do this, you can schedule your real exam with confidence. Be sure that you've covered all the material for the exam part (i.e. individuals) before attempting a practice exam.

**TIP: We recommend taking no more than 3 practice exams to avoid memorizing the questions and answers.** Treat your practice exams like the real thing. Stay away from the testing center if you do not score at least a 70%.

Once you pass your practice exam, it's time to schedule your real exam with Prometric!

## YOUR PARTNER IN SUCCESS

Have questions about the exam process or need help getting started? Give us a call at 888-798-PASS (7277) or email us at [support@fastforwardacademy.com](mailto:support@fastforwardacademy.com)

**BEST OF LUCK ON YOUR EXAMS.  
YOU'VE GOT THIS!**