

# Enrolled Agents

*America's Tax Experts*



## Combined Business Services

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### What is an enrolled agent?

Enrolled agents (EAs) are America's tax experts. EAs are the **only** federally-licensed tax practitioners who specialize in taxation and also have **unlimited** rights to represent taxpayers before the Internal Revenue Service.

### What are the differences between enrolled agents and other tax preparers?

An enrolled agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service by either passing a stringent and comprehensive examination covering individual and business tax returns and representation of clients before the IRS or through experience as a former IRS employee.

### Enrolled agent status is the highest credential the IRS awards.

Individuals who obtain this elite status must adhere to ethical standards and enrolled agents, like attorneys and certified public accountants (CPAs), have unlimited practice rights. This means they are 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. But unlike attorneys and CPAs, who may or may not choose to specialize in taxes, all enrolled agents specialize in taxation. CPAs and attorneys are licensed by the states, but enrolled agents are federally licensed. That means they are not limited to practicing in states from which they have received a license; they can practice anywhere in the United States.

### Are enrolled agents required to take continuing professional education?

In addition to the stringent testing and application process, the IRS requires enrolled agents to complete 72 hours of continuing education every three years to maintain their licenses. The National Association of Enrolled Agents (NAEA) raises the bar even further – its members are required to complete at least 90 hours in a three-year period.

### Are there really that many tax changes each year that might affect me?

Yes. Every year there are numerous changes to the tax laws and tax code. IRS Code sections now number from 1 to over 9,899 and encompass more than 72,500 pages.

Frequently, provisions are added while others expire. Some are indexed for inflation, so they change as well. Some are effective at the beginning of the year while others become effective on the date a particular bill or law is signed.

Because the tax code is always changing, enrolled agents take continuing education courses each year to keep up with the changes and also have research tools at their disposal to monitor updates. Most taxpayers do not have the time or the research tools to read the volumes of material that are added to or deleted from the tax code each year.

## What are the key points to remember when hiring a tax professional?

Your tax needs are best served by an enrolled agent. However, no matter who you hire there are certain things to keep in mind.

- Always use a qualified professional to prepare your return.
- Preparers should always sign the returns and include their Preparer Tax Identification Numbers (PTINs).
- Beware of preparers who encourage you to lie or otherwise modify your information in order to get a bigger refund.
- The taxpayer is responsible for what's on a tax return. Reputable preparers will ask to see receipts and will ask multiple questions to determine whether expenses, deductions and other items qualify. By doing so, they are trying to help their clients avoid penalties, interest or additional taxes that could result from an IRS examination.

**It is important to choose a tax professional, such as an enrolled agent, who keeps up with the rules and regulations and uses this expertise to do the best job possible for every taxpayer.**

## How can an enrolled agent help me?

Enrolled agents advise, represent and prepare tax returns of individuals, partnerships, corporations, estates, trusts and any other entity with tax reporting requirements. EAs prepare millions of tax returns each year and their expertise in the continually changing field of taxation enables them to effectively represent taxpayers audited by the IRS.

Some enrolled agents work only during tax season or by appointment only, while other enrolled agents have year round practices. In addition to tax preparation and tax representation, many enrolled agents offer other business services which may include:

- Bookkeeping
- Financial planning or budgeting
- Payroll services
- Financial statement preparation
- Mortgage assistance



## How can I find an enrolled agent?

The easiest and fastest way to locate an enrolled agent in your area is to visit [www.naea.org](http://www.naea.org). The "Find an EA" link located on the home page will allow you to search instantly by location or specialty. You can also call the EA referral service at 800.424.4339. This is an unattended service, but you can indicate a preference to receive your response by email, fax or mail, and all calls are answered within three business days. You might also want to check your local Yellow Pages under "Tax Preparation" for the "EA" abbreviation following the professional's name.



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