



NATIONAL ASSOCIATION
OF ENROLLED AGENTS

POWERING AMERICA'S TAX EXPERTS

What is an Enrolled Agent?

An Enrolled Agent (EA) is a federally-licensed tax practitioner who has proven technical expertise in the field of taxation. Enrolled agents are empowered by the U.S. Department of the Treasury to represent taxpayers before all administrative levels of the Internal Revenue Service for audits, collections, and appeals. Only Enrolled Agents, attorneys, and CPAs may represent taxpayers before IRS.

How can an Enrolled Agent help me?

Enrolled Agents advise, represent, and prepare tax returns for individuals, partnerships, corporations, estates, trusts, and any entities with tax-reporting requirements. Enrolled Agents' expertise in the continually changing field of taxation enables them to effectively represent taxpayers audited by the IRS.

Privilege and the Enrolled Agent

The IRS Restructuring and Reform Act of 1998 allow federally authorized practitioners (those bound by the Department of Treasury's Circular 230 regulations) a limited client privilege. This privilege allows confidentiality between the taxpayer and the Enrolled Agent under certain conditions. The privilege applies to situations in which the taxpayer is being represented in cases involving audits and collection matters. It is not applicable to the preparation and filing of a tax return. This privilege does not apply to state tax matters, although a number of states have an accountant-client privilege.

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 professional education, reported every three years, to maintain their Enrolled Agent status. NAEA members are obligated to complete 90 hours per three year reporting period. Because of the knowledge necessary to become an Enrolled Agent and the requirements to maintain the license, there are only about 40,000 practicing Enrolled Agents.

What are the differences between Enrolled Agents and other tax professionals?

Only Enrolled Agents are required to demonstrate to the IRS their competence in matters of taxation before they may represent a taxpayer before the IRS. Unlike attorneys and CPAs, who may or may not choose to specialize in taxes, all Enrolled Agents specialize in taxation. Enrolled Agents are the only taxpayer representatives who receive their right to practice from the U.S. government (CPAs and attorneys are licensed by the states).

Are Enrolled Agents bound by any ethical standards?

Enrolled Agents are required to abide by the provisions of the Department of Treasury's Circular 230, which provides the regulations governing the practice of Enrolled Agents before the IRS. NAEA members are also bound by a Code of Ethics and Rules of Professional Conduct of the Association.

Why should I choose a member of the National Association of Enrolled Agents (NAEA)?

The principal concern of the National Association of Enrolled Agents and its members is honest, intelligent and ethical representation of the financial position of taxpayers before the governmental agencies. Members of NAEA must fulfill continuing professional education requirements that exceed the IRS' required minimum. In addition, NAEA members adhere to a stringent Code of Ethics and Rules of Professional Conduct of the Association, as well as the Treasury Department's Circular 230 regulations. NAEA members belong to a strong network of experienced, well-trained tax professionals who effectively represent their clients and work to make the tax code fair and reasonably enforced.

How can I find an Enrolled Agent?

The fastest way to locate an Enrolled Agent in your area is to visit www.naea.org. The 'Find an EA' function located on the home page will allow you to search instantly by locality or specialty. You can also call 800-424-4339, the EA referral service. This is an unattended service, but you can request to receive your response by email, fax or mail and all calls are answered within 2 business days. You might also want to check in your local yellow pages under 'Tax Preparation', and look for the phrase 'Enrolled Agent, Enrolled to Represent Taxpayers before the IRS' or the 'EA' credential following the professional's name.

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History of Enrolled Agents

EA is the professional designation for an Enrolled Agent. After the Civil War, many citizens had problems settling claims with the government for horses and other property confiscated for use in the war effort. After many petitions and much pleading, Congress in 1884 endowed Enrolled Agents with the power of advocacy to prepare claims against the government and to seek equitable justice for the citizenry. For many years, the purpose of the Enrolled Agent was to act in this capacity.

In 1913, when the income tax was passed, the job of the Enrolled Agent was expanded to include claims for monetary relief for citizens whose taxes had become inequitable. As the income tax, estate, gift and other sources of tax collections became more complex, the role of the Enrolled Agent increased to include the preparation of the many tax forms that were required. Additionally, as audits became more prevalent, their role evolved into taxpayer advocacy, negotiating with the Internal Revenue Service on behalf of their clients.

In 1972, EAs united to form a national association to represent the needs and interests of EAs and the rights of taxpayers. That association is today called the National Association of Enrolled Agents. Through their national association and state affiliates, Enrolled Agents have successfully defended their rights to practice and furthered the passage of legislation and administrative rules that benefit both tax practitioners and ordinary citizens.

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