



National Association of Enrolled Agents

Members Licensed to Represent Taxpayers before the IRS

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 (IRS) for audits, collections, and appeals. Only EAs, attorneys, and certified public accountants (CPAs) may represent taxpayers before the IRS.

How can an EA help me?

Enrolled agents advise, represent, and prepare tax returns for individuals, partnerships, corporations, estates, trusts, and any entities with tax-reporting requirements. The expertise of EAs in the continuously 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 U.S. Department of the Treasury 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 EA status. NAEA members are obligated to complete 90 hours per three-year reporting period. Because of the knowledge necessary to become an EA and the requirements to maintain the license, there are only about 40,000 practicing EAs.

What are the differences between enrolled agents and other tax professionals?

Only EAs 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 EAs specialize in taxation. EAs 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 standards?

Enrolled agents are required to abide by the provisions of U.S. Department of the Treasury Circular 230, which provides the regulations governing the practice of EAs before the IRS. National Association of Enrolled Agents (NAEA) members also are bound by the NAEA Code of Ethics and Rules of Professional Conduct.

Why should I choose an enrolled agent who is a member of the National Association of Enrolled Agents?

The principal mission of the National Association of Enrolled Agents and its members is qualified, accurate, and ethical representation of the financial positions of taxpayers before governmental agencies. Members of NAEA must fulfill continuing professional education requirements that exceed the IRS required minimum. NAEA members comprise 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 hire 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 also can reference your local phone book under the 'Tax Preparation' category and look for the phrase 'Enrolled Agent,' 'Enrolled to Represent Taxpayers before the IRS,' or the 'EA' credential following the name of the tax professional.

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