

Also, it's easy to stay in the know about paid tax return preparer issues. The IRS' website ([www.irs.gov](http://www.irs.gov)) is a great informational resource. You may want to try these search options:

- Enrolled agent
- Tax professionals
- Special enrollment examination
- Continuing education
- PTIN

You may also want to subscribe to IRS' e-News for Tax Professionals or check us out on social media:

- [www.facebook.com/IRStaxpros](https://www.facebook.com/IRStaxpros)
- [www.twitter.com/IRStaxpros](https://www.twitter.com/IRStaxpros)

**Remember:** All enrolled agents must renew their PTINs annually in order to maintain their license to practice, even if they don't prepare tax returns!



## Enrolled Agent



## A Guide to the Enrolled Agent Program

## What is an Enrolled Agent?

An enrolled agent (EA) is a tax professional who has demonstrated special competence in tax preparation and representation matters, in most cases by passing a comprehensive examination or, in some cases, by virtue of specialized tax law experience as a former IRS employee. Enrolled agents apply for enrollment, pass suitability checks, and are issued an enrollment card. Learn more at [www.irs.gov/ea](http://www.irs.gov/ea).

## What Distinguishes an Enrolled Agent from other Tax Professionals?

The EA license is issued to tax professionals by the IRS. An EA has passed a three-part Special Enrollment Examination (SEE) administered by the IRS, which is a comprehensive exam that requires a demonstrated proficiency in federal tax planning, individual and business tax return preparation, representation, and ethics.

Taxpayers may represent themselves before the various offices of IRS (e.g., examination, collection, and appeals). Taxpayers may also authorize professionals licensed to practice such as enrolled agents, attorneys, actuaries, and certified public accountants to stand in their place and represent them. Enrolled agents generally have unlimited practice rights, meaning they can represent any taxpayer on any tax matter before any IRS office.

## How to Become an Enrolled Agent

A prospective EA must first obtain a Preparer Tax Identification Number (PTIN) at [www.irs.gov/ptin](http://www.irs.gov/ptin). Then pass all three parts of the SEE within a three-year period (or apply and obtain approval based on certain prior IRS employment). Lastly, he/she must apply for enrollment using Form 23 and pass tax compliance and suitability checks. Upon receipt of an enrollment card, a new enrolled agent should update their credentials at [www.irs.gov/ptin](http://www.irs.gov/ptin).

## More about the SEE

The SEE is a comprehensive three-part exam, administered on behalf of the IRS by PSI Services, LLC. Exams are offered at hundreds of testing center locations nationwide and via remote proctored testing in both the U.S. and internationally. Testing is offered annually from May through February of the following year.

Prospective EAs may schedule the three parts (individual tax; business tax; and representation, practices, and procedures) in any order, but must pass all three parts within a three-year period to apply for enrollment. Additional preparation resources, including the Candidate Information Bulletin are available at <https://test-takers.psigov.us/irs>.

## Enrolled Agent Renewal

Enrolled agents are generally required to renew their licenses to practice every three years. Renewal is done online at [www.pay.gov](http://www.pay.gov). Enrolled agents must have a valid PTIN, renewed annually, even if they do not prepare tax returns.

## Meeting CE Requirements

Enrolled agents must complete 72 hours of continuing education (CE), six of which must

be in ethics, during the three-year enrollment period. At a minimum, EAs must take 16 hours annually, two of which must be in ethics. All CE hours must be obtained from an IRS-approved CE provider. Additional information about CE requirements for EAs is available at [www.irs.gov/ea](http://www.irs.gov/ea).

## Public Directory of Federal Tax Return Preparers with Credentials and Select Qualifications

The IRS has a searchable, public directory on the IRS website which includes the name, city, state, zip code, and credentials of all attorneys, CPAs, enrolled agents, enrolled retirement plan agents, and enrolled actuaries with valid PTINs. The directory also includes return preparers who have received an Annual Filing Season Program – Record of Completion

## Did you know?

For tax return preparers who do not plan to become enrolled agents or for those working towards becoming an enrolled agent, but who have not yet met the requirements, the IRS offers the Annual Filing Season Program (AFSP). Unenrolled tax return preparers may voluntarily complete CE courses each year in preparation for the filing season and receive an Annual Filing Season Program – Record of Completion.

Participants in the Annual Filing Season Program have limited representation rights before certain IRS offices.

AFSP is not intended or required for credentialed preparers such as attorneys, CPAs, or enrolled agents. More information about program requirements and representation right is available at [www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program](http://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program).

