

representation is available at www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program.

Also, it's easy to stay in the know about paid tax return preparer issues. The IRS' website (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
- www.twitter.com/IRStaxpros

About the Return Preparer Office

The IRS Return Preparer Office (RPO) provides oversight of the tax professional industry. In this capacity, RPO is responsible for the administration of PTINs, suitability checks, continuing education for tax professionals, and the Annual Filing Season Program. The RPO also administers the enrollment program for enrolled agents, enrolled retirement plan agents, and enrolled actuaries.

About the Office of Professional Responsibility

The IRS Office of Professional Responsibility (OPR) establishes and enforces consistent standards of competence, integrity and conduct for enrolled agents, attorneys, CPAs, and other individuals and groups covered by Circular 230.

About Circular 230

Circular 230 is the abbreviated name by which Treasury Department regulations governing practice before the IRS are known. Circular 230 sets forth the rules with which enrolled agents and other tax professionals must comply. View Circular 230 at www.irs.gov/taxpros.

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.

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 regarding 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. He/she then must pass all three parts of the SEE within a two 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 his/her credentials at www.irs.gov/ptin.

More about the SEE

The SEE is a comprehensive three-part exam, provided at hundreds of locations, both nationally and internationally, from May each year through February of the following year. The exam is administered for the IRS by Prometric, Inc. 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 two year period to apply for enrollment. More information about the exam, including a Candidate Information Bulletin is available at www.prometric.com/see.

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. 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) 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.

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 do, but have not yet met the requirements, the IRS has an Annual Filing Season Program.

Unenrolled return preparers can voluntarily take CE courses each year in preparation for the filing season and receive an Annual Filing Season Program – Record of Completion. Annual Filing Season Program participants have limited representation rights before select IRS offices.

This program is not directed at or necessary for credentialed preparers such as attorneys, CPAs, or enrolled agents. More information about requirements and limited

