

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!



Did you know?

It's easy to stay in the know about paid tax return preparer issues. IRS' website (www.irs.gov) is a great 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

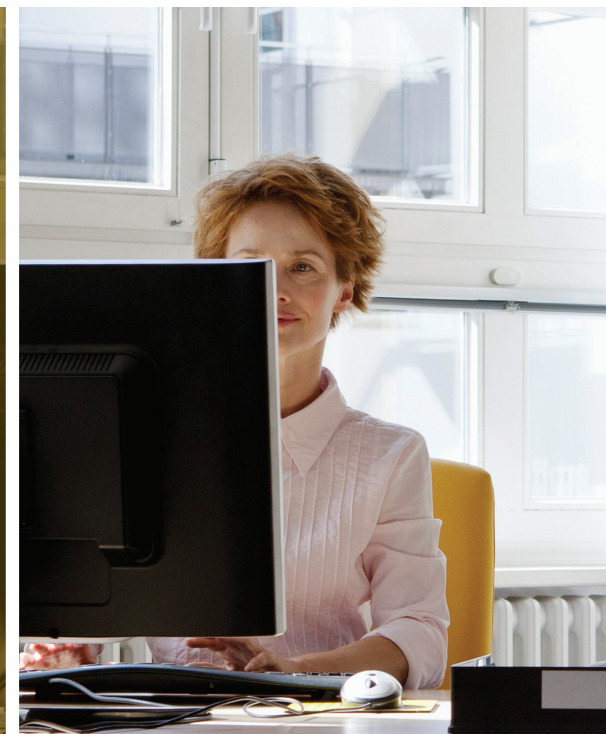
The Return Preparer Office (RPO) was created in 2010 to provide oversight of the tax professional industry. In this capacity, RPO is responsible for the administration of PTINs, competency testing, suitability checks, and continuing education for tax professionals. RPO now administers the enrollment program for enrolled agents.

About the Office of Professional Responsibility

The Office of Professional Responsibility (OPR) establishes and enforces consistent standards of competence, integrity and conduct for enrolled agents, attorneys, CPAs, registered tax return preparers, 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 details the rules with which enrolled agents and other tax professionals must comply. View Circular 230 at www.irs.gov/taxpros.



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/taxpros/agents.

What Distinguishes an Enrolled Agent from other Tax Professionals?

The enrolled agent is the most expansive license IRS grants a tax professional. An EA has earned the privilege of representing taxpayers before the IRS. Enrolled agents are generally unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and the IRS offices before which they can practice.

What's the Difference between an Enrolled Agent and Registered Tax Return Preparer?

An EA must pass a three-part exam that covers individual tax returns, business tax returns, and representation before the IRS. A registered tax return preparer (RTRP) must pass a minimum competency exam that covers individual tax returns. An EA must complete 72 hours of continuing education every three years, taking a minimum of 16 hours annually. An RTRP must complete 15 hours of continuing education annually. An EA generally has unlimited representation rights before the IRS; an RTRP may represent taxpayers only during the exam phase if they prepared the return under audit.

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 Special Enrollment Examination (SEE) (or apply and obtain approval based on certain prior IRS employment), apply for enrollment using Form 23, and pass a tax compliance check. Upon receipt of an enrollment card, he/she 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 test is administered 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 to apply for enrollment. More information about the exam, including the Candidate Information Bulletin is available at www.prometric.com/see.

Enrolled Agent Renewal

EAs are required to renew their licenses to practice every three years. IRS notifies enrolled agents of the need to renew near the end of the renewal cycle, which differs based on the last digit of the SSN. You may renew online at www.pay.gov or by paper on Form 8554. 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 on ethics. All CE hours must be obtained from an IRS-approved CE provider. Additional information about education for enrolled agents is available at www.irs.gov/taxpros/ce.

What is Representation?

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.