



## Choosing A Tax Preparer TD

(NAPS)—Enlisting an Enrolled Agent can keep April 15 from becoming too taxing a time for you. Enrolled Agents (EAs) are tax practitioners empowered and licensed by the federal government to represent you before all administrative levels of the Internal Revenue Service. Unlike attorneys or CPAs—who may or may not choose to specialize in taxes—all EAs specialize in taxation.

Remember, not all tax practitioners are created alike. CPAs and tax attorneys earn their credentials through recognized professional channels. Their license to practice, however, comes from the individual states where they work.

EAs, a select group of highly trained and extraordinarily experienced tax professionals, must demonstrate critical technical competence in the fields of taxation to the Internal Revenue Service before they can represent taxpayers. The EA designation is earned in one of two ways:

(1) An individual must pass a difficult, two-day examination administered by the IRS which covers taxation of individuals, corporations, partnerships, estates and trusts, procedures and ethics. Then, a successful candidate is subjected to a rigorous background check conducted by the Internal Revenue Service.

(2) An individual may become an EA based on his or her employment at the Internal Revenue Ser-

vice for a minimum of five years in a job where he or she regularly applied—and interpreted—provisions of the Internal Revenue Code and regulations.

In addition to their stringent testing and application process, Enrolled Agents are required to complete 72 hours of continuing professional education—reported every three years—to maintain their status.

### What Enrolled Agents Do

Enrolled Agents advise, represent and prepare tax returns for individuals, partnerships, corporations, estates, trusts and any entities with tax-reporting requirements. EAs prepare literally millions of tax returns each year. Because of their expertise in the continually changing field of tax law, EAs are the tax professionals most effectively equipped to represent taxpayers audited by the IRS.

### How to Find an Enrolled Agent

To locate an EA, call the National Association of Enrolled Agents' 24-hour referral service at 800-424-4339. The toll-free referral service operates seven days a week. You will be sent a list of nearby NAEA members. Listing of member EAs can also be found on NAEA's Web site: [www.naea.org](http://www.naea.org).

In addition to finding a list of EAs on this site, taxpayers can sign up for a free newsletter, TaxbEAt. TaxbEAt offers many useful tips to taxpayers throughout the year.