

Why should I join the National Association of Enrolled Agents (NAEA)?

NAEA is the only professional membership organization that represents the interests of over 51,000 EAs. NAEA showcases the EA profession to the public and provides its members with the tools to achieve their goals. You can even join NAEA prior to passing the SEE.

As an Academic Associate member you will have access to the “Members Only” portion of the NAEA website, where a wealth of member resources can be found to help you in your quest to earn the enrolled agent license. You may be eligible to apply for a variety of NAEA-offered scholarships to prepare for the Special Enrollment Exam. Plus, you can attend chapter meetings in your area and meet established professionals who can answer your questions about beginning your career as an EA. The fee for becoming an Academic Associate of NAEA is only \$35 (additional state membership is optional), and it will get you started on one of the best careers in the field of taxation! Join today by going to the “Join” tab at www.naea.org.

All I wanted was a job. Now I know what I need is a career that's ALWAYS in demand!



Color your future bright with a career in the **tax field!**

NAEA

NATIONAL ASSOCIATION OF ENROLLED AGENTS

POWERING AMERICA'S TAX EXPERTS

The National Association of Enrolled Agents
1120 Connecticut Avenue, NW Suite 460
Washington, DC 20036
Toll-Free 855.880.6232

www.naea.org



What is an enrolled agent?

Enrolled agents (EAs) are America's tax experts. They are the only federally-licensed tax practitioners who both specialize in taxation and have **unlimited** rights to represent taxpayers before the Internal Revenue Service. In addition to taxpayer representation, EAs often provide tax consultation services and prepare a wide range of federal and state tax returns. The EA profession dates back to 1884.

What is representation?

Taxpayers who find themselves in tax trouble are allowed to represent themselves before the various administrative levels of the IRS. However, most taxpayers would be wise to send a qualified tax expert in his or her place when facing:

- an IRS collection action
- an IRS audit of any sort—whether the IRS asks for mounds of documents by mail or requests an in-person examination
- an appeal of any collection or examination action

True or false? EAs are authorized by the IRS to represent taxpayers before the IRS; every EA has passed testing on representation.

TRUE. Taxpayers who are represented by an EA have a guide who can lead them through the process, someone who is authorized to speak on their behalf (and in their place) and an advocate who will fight for the best possible outcome.

Why would I want to become an EA?

There are two things in life that are certain: death and taxes. The Internal Revenue Code is constantly changing and there will always be a need for EAs.

- *EAs offer more.* The ability to represent taxpayers before the IRS gives EAs the advantage of offering expanded services to clients, resulting in a competitive edge against other tax professionals.
- *EAs are competent,* knowledgeable tax professionals and are valued more than ever. Approximately 60 percent of taxpayers use a tax return preparer.
- *EAs are respected among tax professionals.* To quote the IRS website, “Enrolled agent status is the highest credential the IRS awards.”

How do I become an EA?

The license is earned in one of two ways: by passing a comprehensive, three-part examination which covers all aspects of the tax code, or having worked at the IRS for five years in a position which regularly interpreted and applied the tax code and its regulations.

Tell me about this three-part exam—the Special Enrollment Exam (SEE).

The SEE is administered by the Department of the Treasury in conjunction with Prometric. You can sign up by accessing www.prometric.com with links also available through www.naea.org and www.irs.gov. The Treasury Department does not specify educational requirements for enrolled agents, so you could take the SEE and become an EA before you finished your degree.

What subjects are covered on the SEE? The SEE consists of three parts: **SEE 1, Individuals; SEE 2, Businesses; and SEE 3, Representation, Practices and Procedures.** A complete list of the topics covered under each part can be found on Prometric's website in the *Candidate Information Bulletin*.

How should I prepare for the SEE?

NAEA recommends that you take a SEE review course. NAEA offers both an online and in-person review course. In addition, these courses are offered throughout the United States by NAEA state affiliates. For more information, call NAEA at 855.880.NAEA (6232) or visit www.naea.org.

Once I pass the SEE, am I automatically an EA?

No. After passing all three parts of the examination, you must file Form 23, Application for Enrollment to Practice Before the Internal Revenue Service within one year of the date you passed all parts of the examination. Form 23 is available online at www.irs.gov/taxpros/agents. Once you submit Form 23, the IRS will take 60–90 days to process your application and conduct a background check that will include your personal tax compliance as well as a criminal background check.