

# NAEA

NATIONAL ASSOCIATION  
OF ENROLLED AGENTS

POWERING AMERICA'S TAX EXPERTS

# Is an EA Course Right for Your School?



[www.naea.org](http://www.naea.org)

# What is an enrolled agent?

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- Enrolled agents (EAs) are America's tax experts.
- EAs are the only federally-licensed tax practitioners who both specialize in taxation and have unlimited right to represent taxpayers before the Internal Revenue Service.



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# The enrolled agent difference

- Unlike CPAs and attorneys, all enrolled agents specialize in taxation.
- CPAs and attorneys are licensed by states, but EAs are federally licensed.
- EAs are generally unrestricted as to which taxpayers they can represent and which IRS offices before which they may practice.
- EAs are held to a strict Code of Ethics.
- EAs are required to complete 72 hours of continuing education over three years.



# How to become an enrolled agent

- Pass a comprehensive, three-part exam covering:
  - individual tax returns
  - business tax returns
  - representation, practice, and procedure

**OR**

- Relevant experience as an IRS employee for at least five years.



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# Market for enrolled agents

- Two things in life are certain: **Death** and **Taxes!**
- The Tax Code is changing constantly. EAs are competent, knowledgeable tax professionals.
- EAs are needed at:
  - Small and large public accounting firms
  - Corporate accounting departments
  - State Departments of Revenue
  - Law firms
  - Investment firms
  - Banks
  - Private practice

*Recession-proof  
Year-round  
Competitive salary*



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# Offer an enrolled agent training program

- Open to non-college enrollees, worker-retraining programs, and those seeking a second career
- Once associated with the program, student may wish to pursue a 2- or 4-year degree.
- NAEA partnership with Gleim:
  - provide course materials and instructors
  - course offerings are flexible to meet needs



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GLEIM®

# Internship opportunities

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- Connect student with local EAs
  - networking opportunities/references
  - real-world experience
  - face-to-face interaction
  - possibility to solidify a job before graduation



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Thank you.

We look forward to  
working with you.



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