

Why should I choose an EA who is a member of MASEA?

MASEA is the organization of and for Enrolled Agents. The principal concern of the Association and its members is honest, intelligent and ethical representation of the financial position of taxpayers before governmental agencies.

Members of MASEA are required to complete a minimum of 30 hours of continuing professional education each year in the interpretation, application and administration of federal and state tax laws in order to maintain membership in the organization. This requirement surpasses the IRS' required minimum of 16 hours per year.

How can I find an EA?

To locate an EA, call the Massachusetts Society of Enrolled Agents at **1.800.342.0031**. You will be furnished with the names and addresses of member EAs whose offices are in your area.

Enrolled Agents often advertise in the Yellow Pages under "Tax Preparation" or, if available, "Enrolled Agents."



Who is the Taxpayers' Tax Experts?



1.800.342.0031



Your Enrolled Agent.

What is an Enrolled Agent?

An Enrolled Agent (EA) is an individual who has demonstrated technical competence in the field of taxation. Enrolled Agents, or EAs, can represent taxpayers before all administrative levels of the Internal Revenue Service.

What does the term “Enrolled Agent” mean?

“Enrolled” means EAs are licensed by the US Treasury Department. “Agent” means EAs are authorized to appear in place of the taxpayer at the Internal Revenue Service. Only EAs, attorneys, CPAs and enrolled actuaries may represent taxpayers before the IRS. The Enrolled Agent profession dates back to 1884 when, after questionable claims had been presented for Civil War losses, Congress acted to regulate persons who represented citizens in their dealings with the Treasury Department.

What are the differences between EAs and other tax professionals?

Only Enrolled Agents are required to demonstrate to the Internal Revenue Service their competence

in matters of taxation before they may represent a taxpayer before the IRS. Unlike attorneys and CPAs who may or may not choose to specialize in taxes, all EAs specialize in taxation. EAs are the only taxpayer representatives who receive their right to practice from the United States Treasury. (CPAs and attorneys are licensed by the states.)

How does one become an Enrolled Agent?

The EA designation is earned in one of two ways:

1. an individual must pass a comprehensive two-day examination administered by the IRS which covers taxation of individuals, sole proprietorships, partnerships, corporations, estates and trusts, procedures and ethics. Next, successful candidates are subjected to a rigorous background check; or
2. an individual may become an EA based on employment at the Internal Revenue Service for a minimum of five years in a job where he/she regularly applied and interpreted the provisions of the Internal Revenue Code and regulations.

Are EAs required to take continuing professional education?

In addition to the stringent testing and application process, EAs are required to complete 72 hours of

continuing professional education, reported every three years, to maintain their status. Because of the difficulty in becoming an Enrolled Agent and keeping up the required credentials, there are fewer than 35,000 active EAs in the United States.

Are Enrolled Agents bound by any ethical standards?

EAs are required to abide by the provisions of the US Treasury Department Circular 230. EAs found to be in violation of the provisions contained in Circular 230 may be suspended or disbarred.

How can an Enrolled Agent help me?

EAs provide tax representation and preparation services for individuals, sole proprietorships, partnerships, corporations, estates, trusts, and any entities with tax-reporting requirements. EAs prepare millions of tax returns each year. The EAs' expertise in the continually changing field of tax law enables them to effectively represent taxpayers who are audited by the IRS or who owe taxes to the IRS.

