



Enrolled Agent

Enrolled agents are licensed by the IRS. They are subject to a suitability check and must pass a three-part Special Enrollment Examination, which is a comprehensive exam that requires them to demonstrate proficiency in federal tax planning, individual and business tax return preparation, and representation. They must complete 72 hours of continuing education every 3 years.

Enrolled agents may generally represent any taxpayer regarding any tax matter before any IRS office, also known as unlimited practice rights.