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#58793

Professional Certification

What is an EA?

An EA is an individual who has demonstrated technical competence in the field of taxation and can represent taxpayers before all administrative levels of the Internal Revenue Service.

What does the term "Enrolled Agent" mean?

"Enrolled" means EA's are licensed by the federal government. "Agent" means EA's are authorized to appear in place of the taxpayer at the Internal Revenue Service. Only EA's, attorneys and CPAs 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.

How do you become an EA?

The EA designation is earned in one of two ways: (1) an individual must pass a difficult two-day examination (Day 1 - 6 hours, Day 2 - 5 hours), administered by the IRS which covers taxation of individuals, corporations, partnerships, estates and trusts, procedures and ethics. Next, successful candidates are subjected to a rigorous background check conducted by the Internal Revenue Service; 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.

How do you retain your EA status?

Once a preparer has attained the Enrolled Agent status, the learning continues. A total of 72 hours of continuing education credit (CPE) is required over the three-year enrollment cycle, with not less than 16 CPE in any one year. An Enrolled Agent is governed under rules set forth by the IRS in Circular 230. These rules govern the advertising and solicitation of clients, the conduct of the preparer, and the procedures to follow regarding renewal or loss of status.