



National Association of Enrolled Agents Frequently Asked Questions

What is an enrolled agent?

- ❖ An enrolled agent (EA) is a federally licensed tax practitioner who has proven technical expertise in the field of taxation and is empowered by the U.S. Department of the Treasury to represent taxpayers for audits, collections and appeals before all administrative levels of the Internal Revenue Service.

What does the National Association of Enrolled Agents do?

- ❖ The National Association of Enrolled Agents (NAEA) is a national association of independent, licensed tax professionals called Enrolled Agents (EA). The association is dedicated to helping its members maintain the highest level of knowledge, skills and professionalism in all areas of taxation, so that their members may most effectively represent the needs of their clients.
- ❖ Our contact information is as follows: NAEA; 1120 Connecticut Ave NW, Ste 460; Washington, DC 20036-3953; 202-822-6232; 202-822-6270 fax; info@naea.org; www.naea.org.

How can I find an enrolled agent in my area?

- ❖ Visit our website at www.naea.org and click on the "Find an Enrolled Agent" link on the left hand side of the home page. Visitors can search for EAs by name, locality or specialty type. For best results, enter only necessary criteria; the more specific the search criteria the more difficult it is to make the match. The site will match the criteria entered to locate EAs in your vicinity. Search criteria recommend will be the zip code number or the city.
- ❖ Call the NAEA national office at 202-822-6232 or NAEA's "Find an Enrolled Agent" hotline at 1-800-424-4339. If you leave a message, please speak clearly and leave your name, phone number, city and zip code.
- ❖ Email your request to info@naea.org, and include your name, phone number, city and zip code.

How can I verify an EA's good standing?

- ❖ Enrolled agents are licensed by the Internal Revenue Service. Call 202-927-3397, or email opr@irs.gov and give the full name of the EA as well as their city and state. NAEA can confirm membership status for any enrolled agent (current status as an EA is required for membership). Most enrolled agent members will be listed in the "Find an Enrolled Agent" online directory, although some members prefer not to be listed. Contact the NAEA office at 202-822-6232 or email info@naea.org.

What is my NAEA ID number?

- ❖ Members receive a membership card which includes their six-digit ID. It is also printed on the label of the EA Journal.
- ❖ Contact the NAEA office at 202-822-6232 or email info@naea.org.

How can I update my contact information?

- ❖ Members can update their contact information and demographic information online by logging into www.naea.org and clicking the “View/Edit my Profile” located on the right hand side of the home page. Once on this profile page, click “Edit” at the bottom of the screen. Demographic information can be found on the “Supplemental Information” tab.
- ❖ Members can call the NAEA office at 202-822-6232 or email the changes to <mailto:mmembership@naea.org>.

I can't log onto the website.

In many cases, the member's login is their six-digit NAEA ID, and password is their five-digit zip code. Some members are set up with both their login and password as their six-digit NAEA ID.

- ❖ Members can change their login and password by logging into www.naea.org and going to “View/Edit my Profile”.
- ❖ If a member is on the login screen and cannot remember their password, they can use the “Forgot my password” link by providing either their login or email address to have the password sent to the email on file.
- ❖ Contact the NAEA office at 202-822-6232 or email membership@naea.org.

How do I become an Enrolled Agent?

- ❖ To become an enrolled agent, a person must pass the Special Enrollment Exam (SEE), which contains three parts (Individuals, Businesses, and Representation, Practices and Procedures). Candidates must then pass a background check.
- ❖ NAEA has a helpful section providing a variety of information and resources on our website (www.naea.org). Click on *Resources* followed by *How to Become An Enrolled Agent*. The section contains information about the test itself, a presentation which can be used with groups discussing becoming an EA and the SEE, study materials and information on NAEA's SEE Prep classes.
- ❖ Prometric is the company which administers the SEE. The Candidate Bulletin is a very useful document which details the process and content of the SEE. Their website is www.prometric.com/irs.
- ❖ Contact the NAEA office at 202-822-6232 or email membership@naea.org.

Where can I find a list of member benefits?

- ❖ A full list of benefits can be found on NAEA's website (www.naea.org) under About NAEA, Join NAEA.
- ❖ Members can access all of the benefits (discount codes or links to discounted programs or services) by visiting www.naea.org and clicking on Resources, Member Resources.

How do I join NAEA?

- ❖ Enrolled agents can join NAEA as regular members, while non-EAs can join as Associates. NAEA also has an academic associate category of affiliation for students or instructors of accredited institutions. Enrolled agents must join both the state and national organizations (if a state affiliate exists).
- ❖ Individuals can join NAEA online by first creating a profile, which can be done by clicking on the “Log In” icon, and then “Sign Up as a New Contact”. Once this is done, the individual can click on the “Join NAEA” icon on the home page, or by clicking on the menu item “About NAEA” and then “Join NAEA”.

- ❖ Individuals can also access a pdf version of the membership application in the “Join NAEA” section (which can be accessed under “About NAEA”. The pdf can be completed and then faxed or mailed into NAEA.
- ❖ NAEA will happily mail or email an application to the individual upon request.

I lost my member card/certificate. How do I get another one?

- ❖ Contact the NAEA office at 202-822-6232 or email membership@naea.org.

How do I renew my membership?

- ❖ NAEA will mail and email an invoice for your convenience three months prior to your expiration. You may renew online, by fax to 202-822-6270 or by mail to the address listed on the invoice.
- ❖ To renew online, log into www.naea.org, click on “View/Edit My Profile” and select “My Dues”. Renewing online is the fastest way to renew – your membership is updated immediately.
- ❖ Contact the NAEA office at 202-822-6232 or email membership@naea.org.

What qualifies as CPE, and what are NAEA’s requirements?

- ❖ Information on what qualifies for IRS and NAEA CPE can be found on NAEA’s website www.naea.org under Education, Continuing Professional Education.
- ❖ NAEA members and associates must earn 30 hours including at least 2 hours per calendar year, which is reported at the point of renewal. New members requirements are pro-rated to 2 hours per month during the first calendar year of membership, but must have the 2 hours of Ethics.
- ❖ For IRS, EAs renew in a three year cycle based on the last digit of the EA’s social security number. EAs must earn a total of 72 hours for the three year period, with a minimum of 16 hours per year and at least 2 hours of Ethics per year. CPE is tracked on a calendar basis. Requirements are pro-rated for the first year but EAs must have the 2 hours of Ethics.

How can I earn CPE with NAEA?

- ❖ Participating in NAEA’s online Webinars
- ❖ Attending the National Conference (24 CPE hours offered)
- ❖ Reviewing the EA Journal and taking the Home CPE test
- ❖ Purchasing bulk CPE tokens via NAEA’s website
- ❖ Taking online seminars offered through [Tax Talk Today](#).
- ❖ Taking course offered through PASS Online which is accessible via NAEA’s website.

When and where is the National Conference and NAEA’s Annual Meeting this year?

- ❖ NAEA’s National Conference will be held August 7-9, 2011 and the Annual Meeting will be held on August 10, 2011. All events will happen at the Mandalay Bay Resort and Casino in Las Vegas, NV.
- ❖ Information regarding hotel accommodations, educational programming (including the National Tax Practice Institute) and registration will be posted on www.naea.org under Education, [National Conference](#).

What is an NTPI Fellow?

- ❖ Circular 230 practitioners who have successfully completed levels 1, 2 and 3 of the National Tax Practice Institute (NTPI) earn the prestigious designation Fellow. At its core, NTPI is a three-level program developed to sharpen the skills of enrolled practitioners at all stages of their careers. With each level of this program, participants expand their knowledge and skills, and gain the confidence needed to successfully guide their clients through the often challenging maze of IRS codes, internal regulations, and agency structure.
- ❖ More information and a complete listing of NTPI Fellows can be found on NAEA's website under Education, [National Tax Practice Institute](#).
- ❖ Visitors using the NAEA "Find an Enrolled Agent" online directory can search for NTPI Fellows by selecting "NTPI Fellow" under the Lists drop down box.

Does NAEA offer scholarships?

- ❖ Yes. NAEA offers scholarships for potential enrolled agents, and for participants of the National Conference. Information on the application process and deadlines may be found on the NAEA website under the Education, Scholarships section.

Does NAEA provide Errors and Omissions Insurance?

- ❖ Yes, NAEA offers errors and omissions insurance through [CalSurance](#) (877-242-5998) for enrolled agents who are members of NAEA. Information and a link to receive a quote can be found by on the NAEA website under Resources, Member Resources. A list of other insurance providers can be found on Resources, Industry Resources.

How do I get into NAEA's Web Board?

- ❖ NAEA web board is an electronic bulletin board with a variety of topics or conferences. It's a great place to ask questions of fellow EAs. A separate login is required to access the web board and can be obtained by calling 202-822-6232 or emailing info@naea.org.
- ❖ To access the web board, log into NAEA's website (www.naea.org) and go to Resources, Member Resources. The first link on the page leads to the web board, where you will be prompted to enter the separate login and password.

What publications does NAEA offer on a regular basis?

- ❖ Membership in NAEA includes the EA Journal, our bi-monthly magazine, and E@lert, our weekly electronic newsletter. Electronic copies of both can be found on www.naea.org by clicking on Publications.
- ❖ The EA Journal is available for a yearly subscription rate of \$68 for nonmembers. Subscribers must pay the non-member rate for CPE available through the EA Journal. Contact info@naea.org for a subscription form.

What is the NAEA PAC?

- ❖ The NAEA PAC exists to help elect to public office candidates who share the priorities of enrolled agents and will work toward effective tax administration. With a completely non-partisan approach, NAEA PAC is all about supporting legislators – Democrats, Republicans, and Independents – that will serve the best interests of enrolled agents.
- ❖ For more information on the PAC including how to participate, visit the [PAC page](#) on the NAEA website www.naea.org or contact [Katy Drake-Wittenborn](#), NAEA's Legislative Assistant at 202-822-6232 x102.

Who can I speak with regarding use of NAEA's logo?

- ❖ The NAEA logo is for use on members' business cards, stationary and/or web site. It is available on our website www.naea.org under About Us, and is available in TIF, JPEG, PDF and BMP formats. The NAEA logo is available for current members only: prior to, and after termination of membership no one has the right to use any trade name, trade mark, service mark or collective mark of the association. NAEA's logo and guidelines can be found on our website www.naea.org under About Us.
- ❖ Questions regarding the NAEA's logo use may be directed to [Gigi Jarvis](#) or [Jackie Gellner](#), extensions 119 and 104, respectively. Technical questions regarding the download of the logos may be directed to [Sean Burgess](#), extension 111.

When are the IRS Forums and what is the NAEA discount code for registration?

- ❖ Information and registration for the Forums can be found at www.irstaxforum.com. The 2011 schedule is as follows:

Atlanta, GA	June 28-30, 2011
Orlando, FL	July 12-14, 2011
Dallas, TX	July 26-28, 2011
San Jose, CA	August 9-11, 2011
Las Vegas, NV	August 16-18, 2011
National Harbor, MD (DC)	August 30-September 1, 2011
- ❖ The NAEA discount code is usually available in March and will be posted on NAEA's website www.naea.org under Resources, Member Resources.

Does NAEA have any sample letters?

- ❖ Yes. NAEA has sample engagement letters available for members on the NAEA website in the Resources, Member Resources section. Scroll downward until the link *Sample Letters* is located.

Can I place an ad in E@lert, the website or the EA Journal?

- ❖ Yes! Information such as rates and schedules can be found on our website www.naea.org under Publications, [Advertising and Promotions](#).
- ❖ For more information, contact [Jackie Gellner](#), 202-822-6232 x104 or [Gigi Jarvis](#) at x119.

Can I purchase a list of NAEA's members?

- ❖ NAEA only shares mailing address information for members, never phone, fax or email. Members may also opt out of any marketing efforts by checking the box on the online profile or contacting NAEA at 202-822-6232 or info@naea.org.
- ❖ NAEA's list broker is [InFocus](#), and Jessica Dwyer from InFocus is reachable at 1-800-708-5478 ex. 3256.

How do I order EA brochures?

- ❖ If the caller is a member recommend they log onto NAEA's website (www.naea.org). Click under *Resources* followed by *Member Resources* and click on *Enrolled Agents the Tax Professional's Brochure – English and Spanish*. To download the order form click the link *Order Form* located in the grey box in the upper right hand side of the screen.
- ❖ If caller is not a member you may take down their information or forward the caller to LaSara Kelly, extension 116.

How do I order EA t-shirts, ties or scarves?

- ❖ Direct the caller to NAEA's website (www.naea.org). Click *Resources* followed by *NAEA Store* and click the link *NAEA 2010-2011 Products Order form* to download complete, fax or email to the attention of LaSara Kelly, lkelly@naea.org.
- ❖ You may also direct the caller to LaSara Kelly at extension 116.

What is the number of the Practitioner Priority Hotline at IRS?

- ❖ 1-866-860-4259

If I want to file a complaint against a tax preparer, with whom do I speak?

- ❖ NAEA members and associates are bound by NAEA's [Code of Ethics and Rules of Professional Responsibility](#). Complaints against an NAEA member or association should be directed to NAEA's Executive Vice President [Mike Nelson, CAE](#) at 202-822-6232.
- ❖ IRS has a Frequently Asked Questions page regarding [complaints against tax preparers](#), which outlines the process for both enrolled and unenrolled preparers. Enrolled agents are licensed by the IRS Office of Professional Responsibility (OPR), which can be reached at:

The Office of Professional Responsibility
SE:OPR/Room 7238
1111 Constitution Ave., NW
Washington, DC 20224
Telephone: 202-927-3397
Fax: 202-622-2207
Email: opr@irs.gov