

What is an Enrolled Agent (EA)?

An enrolled agent (EA) is a person who has earned the privilege of practicing, which is representing taxpayers, before the Internal Revenue Service. Enrolled agents, like attorneys and certified public accountants (CPAs), are unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS offices they can practice before. Among other qualifications as defined in [Treasury Department Circular 230 \(www.irs.gov\)](#), an enrolled agent must:

- Pass a written examination - must demonstrate special competence in tax matters by taking a written examination.
- IRS experience - must have past service and technical experience with the IRS that qualified for enrollment.
- Pass a background check - to ensure that they have not engaged in any conduct that would justify the suspension or disbarment.
- Maintain ongoing continuing education - must complete 72 hours of continuing education credit every 3 years renewal period, including 2 hours of Ethics by a qualified sponsor.

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