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[The National Association of Enrolled Agents \(NAEA\)](#), the organization that supports about 50,000 federally licensed tax professionals, has announced that about 20 different states have proclaimed the week of February 1 as [Enrolled Agent Week](#). This

proclamation from the states, is just another example, of what the NAEA is doing to

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vigorous background check by the Internal Revenue Service before they are issued their license. To be a member of the NAEA, EAs must complete 30 hours of continuing professional education, with two hours consisting of ethics. The IRS requirements for continuing education for EAs is 15 hours with two hours of ethics.

The NAEA has been instrumental in many legislative acts recently, designed to protect EAs right to practice. In certain states, EAs were not allowed to advertise their credentials. The NAEA, sent a delegation to Washington and were instrumental in the Enrolled Agent Protection Act, not only allows EAs to practice in all 50 states, they are allowed to advertise their credentials.

The states that are observing Enrolled Agents Week, which begins February 1, 2018, should be applauded. The NAEA has worked hard to get the word out there about what an Enrolled Agent is, and how they differentiate from other tax professionals.

Unlike CPAs, all EAs specialize in taxation. The main differences between a CPA and an EA are that CPAs are licensed by the state that they operate in. They are licensed accountants that are able to produce financial statements that are compiled, reviewed, or audited. All three of which are different levels of attestation of the assurance of the numbers on the statements. About 15% of all CPAs specialize in taxation. EAs on the other hand, can produce tax basis financial statements, without attesting to the numbers on the statement. These statements are usually used by EAs to provide tax planning. All EAs specialize in taxation and representation before the IRS.

The important thing is that the NAEA was instrumental in getting 21 states to recognize the first week of tax season as Enrolled Agent Week. Unfortunately, my state is not one of the states participating. However, from memory this is the second or third year in a row that the NAEA has asked states to proclaim either a day or a week for EAs.

The NAEA has done such a good job at advertising, that in the last two or three years,

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