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increase in the price of taking the exam required to earn the enrolled agent credential ...

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While this is not the first time the National Association of Enrolled Agents (NAEA) has taken issue with IRS user fees, the October 24 proposal of a 600 percent increase in the price of taking the exam required to earn the enrolled agent credential has the association swinging.

“The IRS has repeatedly stated that the tax administration system benefits from more enrolled agents, so why on earth are they making it harder to become one?” questioned NAEA Senior Director, Government Relations, Robert Kerr. “Enrolled agents have proven their tax expertise by passing the three-part exam administered by IRS, and are required to fulfill continuing education overseen by IRS. It’s the Service’s own license and they are putting up obstacles to earning it.”

In January, when the IRS first proposed raising the user fee for the Special Enrollment Exam from \$11 to \$99, NAEA immediately registered its opposition. Then-president Terry Durkin, EA, requested a cost analysis of the increase. Formal comments were submitted to IRS in February questioning the size of the increase and again asking for information on how the agency arrived at that amount. Kerr testified before IRS later that month, questioning not only the increase but the necessity of a user fee altogether. In March, NAEA was back again, asking IRS to

finally respond regarding why the services enrolled agents provide cannot be

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House Ways and Means Committee member Dr. Charles Boustany (R-LA) in July took the lead on a letter to IRS Commissioner John Koskinen, signed by eight House members, expressing concern and asking for details about the proposed fee increase. Since that time, NAEA President Richard Reedman, EA, has submitted regulatory comments objecting to both the proposed increase in the user fee for the Special Enrollment Exam and the proposed increase in the user fee for allowing taxpayers to pay taxes, penalties and interest in installment payments.

NAEA accepts that the IRS is pressed for resources and that providing excellent customer service and reasonable, focused, enforcement is increasingly challenging. It proposes, however, that the Service reconsider the proposed user fee increase for the Special Enrollment Exam in light of the inconsistency in user fee assessment, the appropriateness of budget shortfalls influencing user fee decisions, and the size and calculation of the user fee.

The National Association of Enrolled Agents (NAEA) is the professional society that provides America's Tax Experts®, enrolled agents, with resources, education and networking and represents their interests to government, business and the general public. You can find an enrolled agent in your area at [www.taxexperts.naea.org](http://www.taxexperts.naea.org).

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