

How can an Enrolled Agent help me?

Enrolled Agents (EAs) advise, represent and prepare tax returns of individuals, partnerships, corporations, estates, trusts and any other entity with tax reporting requirements. EAs prepare millions of tax returns each year, and their expertise in the continually changing field of taxation enables them to effectively represent taxpayers audited by the IRS.

In addition to tax preparation, advice, and representation, many enrolled agents offer other business services, which may include:

- Bookkeeping
- Financial planning or budgeting
- Payroll services
- Financial statement preparation
- Mortgage assistance

About me

I began preparing income-tax returns in 1987 after a brief, but comprehensive, course in taxation. Two years later, I was handling over one hundred returns a season, including individuals and single proprietorships. Shortly after, I added year-round bookkeeping and business quarterly returns to my service offerings. The eagerness to



expand my knowledge of the tax code, combined with the desire to represent taxpayers in all matters before the IRS, led me to become an enrolled agent, a license that I obtained in 2009. Continued efforts to expand upon my knowledge of the tax code, as well as representation technique, led me to enroll in the prestigious three-part program of study of the National Tax Practice Institute. In August 2015, I earned the elite designation of NTPI Fellow.

Currently, my clients include professional individuals, students, regular working couples, retirees, small businesses, real estate professionals, and foreign nationals with US income.

I am a member of the National Association of Enrolled Agents (NAEA) and the Florida Society of Enrolled Agents (FSEA). My business education includes a B.S. degree in Marketing from Post University of Waterbury, CT (summa cum laude) and an M.B.A from the Rensselaer Polytechnic Institute at the Hartford Graduate Center in Hartford, CT.



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What is an Enrolled Agent?

An Enrolled Agent (EA) is an independent, federally authorized tax practitioner who has demonstrated a high level of technical competence in taxation and is licensed by the US Department of the Treasury to practice before the Internal Revenue Service (IRS). EAs are the **only federally-authorized** tax practitioners with **unlimited rights** of representation before the IRS. They earn this privilege by either passing a stringent and comprehensive examination covering individual and business tax returns and representation of clients before the IRS, or through experience as a former IRS employee. **Because EAs are federally licensed, they can practice anywhere in the United States.** EAs advise and represent taxpayers who are being examined by the IRS, are unable to pay their taxes, or are trying to avoid or recover penalties. EAs also prepare tax returns for individuals, partnerships, corporations, estates, trusts and any other entities with tax-reporting requirements.

What are the differences between enrolled agents and other tax preparers?

Enrolled agent status is the highest credential the IRS awards. Individuals who obtain this elite status must adhere to ethical standards. Enrolled Agents (EAs), like attorneys and certified public accountants (CPAs), have unlimited practice rights. This means they are unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and before which IRS offices they can represent clients. But unlike attorneys and CPAs, who may or may not choose to specialize in taxes, all enrolled agents specialize in taxation. It can be argued that the specialty of the general CPA is auditing, whereas that of an EA is taxes.

What is an NTPI® Fellow

A National Tax Practice Institute™ (NTPI®) Fellow is a tax professional who has completed a demanding three-part curriculum covering all variances of examinations, audits, collections and appeals. The NTPI Fellows course prepares enrolled agents, CPAs and tax attorneys to effectively represent their clients before all administrative levels of the IRS. While earning the EA (or CPA) license denotes competence and the right to represent taxpayers, Fellows have made the commitment to a higher level of knowledge and excellence that further sets them apart.

Are enrolled agents required to take continuing professional education?

In addition to the stringent testing and application process, the IRS requires enrolled agents to complete 72 hours of continuing education every three years to maintain their licenses. The National Association of Enrolled Agents (NAEA) raises the bar even further – its members are required to complete at least 90 hours in a three-year period.

Are there really that many tax changes each year that might affect me?

Yes. Every year there are numerous changes to the tax laws and the tax code. IRS Code sections now number from 1 to over 9,899 and encompass more than 72,500 pages.

Frequently, provisions are added while others expire. Some are indexed for inflation, so they change as well. Some are effective at the beginning of the year, while others become effective on the date a particular bill or law is signed.

Because the tax code is always changing, enrolled agents take continuing education courses each year to keep up with the changes, and also have research tools at their disposal to monitor updates. Most taxpayers do not have the time or the research tools to read the volumes of material that are added to, or deleted from, the tax code each year.

What are the key points to remember when hiring a tax professional?

Your tax needs are best served by an enrolled agent. Regardless of who you hire, however, there are certain things to keep in mind:

- Always use a qualified professional to prepare your return.
- Preparers should always sign the returns and include their Preparer Tax Identification Numbers (PTINs).
- Beware of preparers who encourage you to lie or otherwise modify your information in order to get a bigger refund.
- **The taxpayer is responsible for what's on a tax return.** Reputable preparers will ask to see receipts and will ask multiple questions to determine whether expenses, deductions and other items qualify. By doing so, they are trying to help their clients avoid penalties, interest or additional taxes that could result from an IRS examination.

It is important to choose a tax professional, such as an enrolled agent, who keeps up with the rules and regulations and uses this expertise to do the best job possible for every taxpayer.

