

**DESCRIPTION OF THE CHAIRMAN'S MARK OF
A PROPOSAL TO ALLOW ENROLLED AGENTS
WHO MEET CERTAIN REQUIREMENTS
TO USE SPECIFIED DESIGNATIONS**

Scheduled for Markup
by the
SENATE COMMITTEE ON FINANCE
on February 11, 2015

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION



February 9, 2015
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INTRODUCTION

The Senate Committee on Finance has scheduled a committee markup on February 11, 2015, of a proposal to allow enrolled agents who meet certain requirements to use specified designations. This document,¹ prepared by the staff of the Joint Committee on Taxation, provides a description of the proposal.

¹ This document may be cited as follows: Joint Committee on Taxation, *Description of the Chairman's Mark of a Proposal to Allow Enrolled Agents Who Meet Certain Requirements to Use Specified Designations* (JCX-29-15), February 9, 2015. This document can also be found on the Joint Committee on Taxation website at www.jct.gov.

A. Enrolled Agent Credential Act

Present Law

Treasury Department Circular No. 230 provides rules relating to practice before the Internal Revenue Service (“IRS”) by attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others.

Description of Proposal

The proposal permits the Secretary to promulgate regulations to regulate the conduct of enrolled agents in regard to their practice before the IRS, and to permit enrolled agents meeting the Secretary’s qualifications to use the designation “enrolled agent,” “EA,” or “E.A.”

Effective Date

The proposal is effective on the date of enactment.

B. Estimated Revenue Effects

The proposal is estimated to have a negligible effect on Federal fiscal year budget receipts for the period 2015-2025.