



ARIZONA STATE BOARD  
OF ACCOUNTANCY

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Justin Edwards  
Associate Director of Government Relations  
National Association of Enrolled Agents  
1730 Rhode Island Avenue, NW  
Suite 400  
Washington, DC 20036-3953

Mr. Edwards,

As you are aware, Arizona Senate Bill 1443 is amending A.R.S. § 32-747 regarding the unlawful use of the designation. Please accept this letter as assurance that these proposed changes will not have any adverse impacts on any individuals enrolled to practice before the Internal Revenue Service and recognized as enrolled agents and using the abbreviation E.A. The intention of the proposed changes is to limit the Board's regulatory oversight to only the use of the CPA designation, which is consistent with Governor Ducey's deregulation agenda.

The existing law currently prohibits an individual from using the designation of "chartered accountant", "certified accountant", "enrolled accountant", "registered accountant", "licensed accountant", "certified tax accountant", "certified tax consultant" or any other title or designation likely or intended to be confused with the "certified public accountant" designation. In existing law, with so many other potential designations that could be considered unlawful, the law made it clear that an enrolled agent was an exception.

In the proposed legislation, such a carve out for enrolled agents is no longer necessary because the only thing for which the Board will have regulatory oversight is the CPA credential. This will allow enrolled agents to freely use the E.A. designation in Arizona as well as new designations like Chartered Global Management Accountant (CGMA) and many others that would otherwise be subject to regulation under the language of the existing law.

We appreciate your support and the work that you've done with the bill's sponsor Senator Yee. If you need any further information, I can be reached at [mpetersen@azaccountancy.gov](mailto:mpetersen@azaccountancy.gov) or (602) 364-0870.

Sincerely,

Monica L. Petersen  
Executive Director

xc: Cindie Hubiak, President & CEO, Arizona Society of CPAs  
James Cox, Manager, State Legislation, AICPA-CIMA

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