

January 31, 2025

Elizabeth Kastenberg  
Acting Director  
Office of Professional Responsibility  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, DC 20224

Dear Ms. Kastenberg:

On behalf of the National Association of Enrolled Agents (NAEA) and the more than 66,000 enrolled agents that it represents, I am writing to you today to express our support for Issue Twelve of the Internal Revenue Service Advisory Council (IRSAC) report: Broadening Continuing Education for Enrolled Agents to Include Practice Management Topics.

Enrolled agents (EAs) are currently not permitted to include practice management topics as reportable continuing education for certification renewal. However, practice management is a key element to EAs and other tax practitioners being successful in their preparation of tax returns. EAs, alongside their expertise in tax law, must have sufficient knowledge in software, data security, due diligence, online tools, client relationships, data analytics, and effective hiring and training techniques to be able to best serve the needs of their clients. Being that these other topics are so critical to making an EA current and competent, NAEA believes practice management should be included as reportable continuing education.

As tax preparation continuously grows more complex with the advancement of technology, there is a strong need for continuing education on practice management. According to the IRSAC report, during the 2023 and 2024 IRS Nationwide Forums, a practice management panel was presented to participants as an optional non-continuing education program. The response was overwhelmingly positive, and participants requested more sessions. Tax preparers want and need continuous and up-to-date information on topics such as hiring, communications and artificial intelligence. By providing this education, EAs will be better equipped for the everyday activities that fall outside of tax preparation but are still crucial to effectively providing tax services and running a successful business.

For these reasons, NAEA supports IRSAC's recommendation to modify sections 10.6(e)(2) and (f) of Circular 230 to allow up to four hours of practice management as an option within the 72 hours required to renew enrollment for Enrolled Agents.

Thank you for the opportunity to express our support for this issue and for your time and consideration. If NAEA can be of any assistance, please do not hesitate to reach out.

Sincerely,



Twila Midwood  
President