

1. Updated Jan 20, 2025

Code of Ethics and Rules of Professional Conduct

The following Code of Ethics and Rules of Professional Conduct does not create any rights in any Member, Associate, or third-party. No Member, Associate, or third-party shall have any right to bring any claim or action against NAEA or any Member of NAEA based upon an alleged violation of the Code of Ethics and Rules of Professional Conduct.

Code of Ethics

1. Members and Associates will, in personal and public life, strive to enhance the status of enrolled agents (EA) and promote their qualifications to serve the public.
2. Members and Associates will demonstrate honesty, integrity, and objectivity in all their professional actions and relationships.
3. Members and Associates will continually strive to improve upon their competence to practice by keeping informed and educated about tax practice and representation.
4. Members and Associates will maintain the confidentiality of professional relationships.
5. Members and Associates will support efforts to advance the reputation and prestige of the EA license.
6. Members and Associates will comply with the most current provisions of Treasury Department Circular 230 and the NAEA Code of Ethics and Rules of Professional Conduct.
7. Members and Associates will not knowingly misrepresent or omit information when preparing or approving and filing tax returns, documents, affidavits, and other papers relating to Internal Revenue Service (IRS) matters. If a client insists on the misrepresentation or omission, the Member or Associate should withdraw and refuse to prepare the return or other documents.

Rules of Professional Conduct

1. Members and Associates will adhere to all laws and regulations that provide equal opportunity for all clients and employees regardless of race, color, religion, gender, national origin, age, handicap, sexual orientation, or any other legally protected class.

2. Members and Associates will be considerate and courteous in dealing with other Members and Associates. All interactions are to be professional and civil. Members and Associates may not attack or insult other Members and Associates. Disrespectful and abusive comments and communications will not be tolerated.
3. Members and Associates will maintain a confidential relationship between themselves and their clients or former clients, disclosing confidential information only when authorized or legally obligated to do so. Members and Associates will instruct employees that information acquired in their duties is confidential and will ensure that confidentiality is maintained.
4. Members and Associates will promptly submit requested information to the IRS and will not interfere with lawful efforts by the IRS to obtain any record or information, unless the Member or Associate believes, in good faith and on reasonable grounds, that the information is privileged.
5. Only Members may designate themselves “Member(s) of the National Association of Enrolled Agents.” Only Associates may designate themselves as “Associate(s) of the National Association of Enrolled Agents.”
6. Members and Associates will not represent conflicting interests without express written consent of all parties after full disclosure.
7. Members and Associates will not allow their related business interests to affect representation of a client and must immediately disclose their interest when referring a client to another firm or enterprise for services.
8. Members and Associates will refuse any gift, favor, or hospitality that would influence or appear to influence their actions.
9. Members and Associates will take a position on a tax return favorable to their clients only if there is substantial authority that the position will be sustained on its merits, unless the position is disclosed and there is at least a reasonable basis for it. If applicable law is unsettled, or the application of law to the facts in a given situation is uncertain, Members and Associates must explain the probable effects of various alternatives to their clients who make the final decision as to the position taken.
10. Members and Associates will not knowingly, directly or indirectly, professionally Associate with an individual who has been suspended or disbarred.
11. Members and Associates will avoid any appearance of impropriety when paying or accepting a commission to obtain a client, or to refer products or services.

12. Members and Associates who are engaged simultaneously in another occupation will conduct themselves in such a manner that no conflict of interest exists when rendering professional tax service or professional advice. No Member or Associate will accept or pay a commission for the sale or referral of products or services to a client unless they are properly licensed and all facts are fully disclosed in writing to the client. No Member or Associate will pay a commission or referral fee to an employee for the sale or referral of products or services to a client unless the employee is properly licensed and the facts are fully disclosed in writing to the client.
13. Members and Associates will not solicit clients in any manner prohibited by the most current provisions of Circular 230, including advertising or other forms of solicitation that present a false, misleading, or deceptive appearance.
14. Members and Associates will undertake only those tax matters which the Member or Associate, or the Member's or Associate's firm, can reasonably expect to complete with professional competence. Members and Associates will obtain sufficient relevant data to provide a reasonable basis for conclusions or recommendations as required to complete the task.
15. Members and Associates should be considerate and courteous in dealing with representatives of governmental agencies. In practice, Members and Associates are required to provide all information required by a statute or regulations when formally requested by the authorized governmental agency.
16. Members and Associates will not suggest or give the impression they can obtain special consideration from governmental agencies or their representatives because of prior IRS employment.
17. Members and Associates will advise a client, preferably in writing, if they suspect the client may not have complied with the revenue laws or may have made an error in, or omission from, a return, document, affidavit, or other paper the client is required by law to execute.
18. Members and Associates will not represent a client, or will withdraw from client representation that has commenced, if:
 - a. The representation will result in the violation of the rules of professional conduct or the law,
 - b. The Member's or Associate's physical or mental condition materially impairs his/her ability to represent the client,
 - c. The client persists in a course of action involving the Member's or Associate's services that the Member or Associate believes is criminal or fraudulent,
 - d. The client has used the Member's or Associate's services to perpetrate a crime or fraud, or

- e. The Member or Associate is discharged.
19. Members and Associates may withdraw from representing a client if:
- a. The client insists on pursuing an objective that the Member or Associate considers imprudent,
 - b. The client fails substantially to fulfill an obligation to the Member or Associate regarding the Member's or Associate's services and has been given reasonable warning that the Member or Associate will withdraw unless the obligation is fulfilled,
 - c. The representation will result in an unreasonable financial burden on the Member or Associate,
 - d. The representation has been rendered unreasonably difficult by the client, or
 - e. Other good cause for withdrawal exists.
20. If representation is terminated, a Member or Associate will take reasonable steps to protect the former client's interests including providing reasonable notice to allow retention of another practitioner, surrendering papers and property to which the client is entitled, and refunding unearned advance fees.
21. Members and Associates will return to the client or former client all records or other data the client provided.
22. Tax preparation or representation services will be offered as authorized by the most current provisions of Circular 230.