



FEATURE



Working as a Taxpayer Advocate is Both Challenging and Rewarding

[By Gina Anton, Communications Specialist, JK Harris and Company]

Calling all CPAs: Are you presently unemployed and looking for work? Maybe you are thinking about changing your day-to-day routine? Perhaps you would like to be more involved in the collection and enforcement side of the IRS? Have you thought about a career in tax preparation and representation? Perhaps you have even thought about working as an Enrolled Agent?

JK Harris, the nation's largest tax resolution company, employs Certified Public Accountants, attorneys, and enrolled agents to represent its clients before the IRS. Collectively, the company refers to these employees as licensed taxpayer representatives, or LTRs.

To represent taxpayers before the IRS, CPAs do not need any further credentials besides their CPA license. Attorneys need only to have passed the bar exam. Enrolled agents are federally licensed tax practitioners who have technical expertise in the field of taxation and who are authorized by the United States Department of Treasury to represent taxpayers before all administrative levels of the IRS for audits, collections, and appeals. Only EAs, CPAs, and attorneys are allowed to represent taxpayers before the IRS.

A chance to see the enforcement side of the IRS could be helpful to CPAs who want to further their careers, enhance their resumes, and have a job that offers challenges that may be different than traditional CPA duties. The LTRs at JK Harris come from a variety of backgrounds, but many of them report that the challenge of working directly with the IRS on behalf of clients and that the reward of helping these

clients in such an important way is what makes their job so rewarding.

William "Bill" Wandel, EA, CPA has been and LTR with JK Harris since 2001. With over 30 years of combined experience in private and public accounting, he has worked in a variety of positions, including cost accountant, controller, and business analyst. Wandel has worked for the last 17 years as a taxpayer advocate. Previously, he worked in the private sector for 12 years before becoming an enrolled agent in 1990. Wandel says a "thorough" background in taxation is the key element to becoming an enrolled agent.

"It took me a few years of preparing various types of tax returns and representing individuals on a variety of issues in order for me to feel truly competent as an enrolled agent," said Wandel. "A working knowledge of IRS procedure and a *strong* familiarity with the publications issued by the IRS has been my greatest advantage in my career as an enrolled agent."

According to Wandel, his accounting background helps him to understand his business clients and how a business should be run. He feels that his background as a CPA helps his analytical abilities in dealing with the IRS. Wandel feels that his CPA

designation is particularly helpful when he determines strategies for appeals to the IRS on behalf of his clients.

While Wandel is a CPA, you may not have taken the CPA exam yet, or maybe you do not plan to become a CPA. To be a taxpayer advocate, you do not have to be a CPA; many taxpayer advocates are not CPAs or lawyers; rather, they are enrolled agents who have earned the right to advocate for their clients before the IRS. According to the National Association of Enrolled Agents, EAs are unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS offices they can practice before.

There are two ways to become an enrolled agent. The first method is through the online examination. To earn your EA card, you must enroll to take the Special Enrollment Examination (SEE), to achieve passing scores on all parts of the SEE, to apply for enrollment, and to pass a background check. The background check is to ensure that you have not engaged in any behavior that would justify in the suspension or disbarment of an attorney, CPA, or enrolled agent from practice before the IRS. The other way to become an enrolled agent is to gain five years of technical experience with the IRS, apply for enrollment, and pass a background check.



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Once enrolled as an agent, the requirements for CPE, or continuing professional education, are stringent for EAs, and even more so for those that belong to the National Association of Enrolled Agents. EAs must complete 72 CPE credit hours every three years, with 2 credit hours per year in ethics. The National Association of Enrolled Agents requires that its' members complete 90 hours of CPE every three years to maintain

their membership. Because of the knowledge necessary to earn and maintain enrolled agent status, there are currently only about 46,000 practicing enrolled agents.

"This field is not a profession for 'in-betweeners.' You either love it or hate it," Wandel said. "Working as a taxpayer advocate is both challenging and rewarding. People appreciate us because we save them

money, and in some cases, we help get people out of serious tax problems. If you like helping people, you might really enjoy a career in this line of work."

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