NYSSEA New York State Society of Enrolled Agents
An affiliate of the National Association of Enrolled Agents

NAEA National Association of Enrolled Agents

Sept. 14, 2026

Re: Comment Regarding the Consumer Bill of Rights Regarding Tax Preparers

The New York State Society of Enrolled Agents (NYSSEA) and the National Association of Enrolled Agents (NAEA) respectfully request that the current version of the *Consumer Bill of Rights Regarding Tax Preparers* be updated to include Enrolled Agents (EAs), along with attorneys and Certified Public Accountants (CPAs), in the "Identification and qualifications of the tax preparer" section under the "You have the right to know" heading.

We recommend that this section read:

> **Identification and qualifications of the tax preparer.** Tax preparers must tell you if they are NOT an attorney, a Certified Public Accountant (CPA), or an Enrolled Agent (EA). Tax preparers who are not attorneys, CPAs, or Enrolled Agents (EAs) must have a sign stating their name, address, telephone number, and relevant qualifications.

The New York City Administrative Code, § 20-742, Subchapter 8 – *Income Tax Preparers*, expressly recognizes Enrolled Agents as a distinct category of qualified tax preparer and provides an exemption for Enrolled Agents from the provisions of that subchapter.

The earlier version of the *Consumer Bill of Rights Regarding Tax Preparers* also expressly identified Enrolled Agents in its discussion of tax preparer identification and qualifications. The current version posted by the Department, however, does not mention Enrolled Agents.

NYSSEA and NAEA are concerned that this omission may create confusion for both consumers and tax professionals. Consumers should have accurate information about the qualifications of tax preparers, and the Department's consumer guidance should be consistent with the underlying provisions of the Administrative Code. We therefore respectfully request that DCWP restore the reference to Enrolled Agents and ensure that the identification and signage provisions of the *Consumer Bill of Rights Regarding Tax Preparers* accurately reflect the statutory framework, including the exemption applicable to Enrolled Agents under § 20-742.

NYSSEA and NAEA appreciate the Department's efforts to provide consumers with clear and useful information concerning tax preparation and consumer rights. Ensuring that the *Consumer Bill of Rights Regarding Tax Preparers* accurately identifies Enrolled Agents is consistent with those consumer-protection goals and will help consumers better understand the qualifications of the tax professional they choose.

Sincerely,

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