ENROLLED AGENT COMPREHENSIVE GUIDE

A plain-language guide to the federal credential, IRS representation rights, and the questions to bring when tax paperwork becomes difficult.

WHAT IS AN ENROLLED AGENT?

An Enrolled Agent is a federally licensed tax professional authorized to practice before the Internal Revenue Service. The credential is issued by the IRS after an applicant passes a comprehensive examination or has qualifying experience with the IRS, and after the applicant satisfies the required suitability checks.

Enrolled Agents work with federal tax matters for individuals, families, freelancers, and businesses. Their training is focused on the tax code, tax procedure, and the practical steps required to prepare, explain, and resolve federal tax issues.

WHAT DOES FEDERALLY LICENSED MEAN?

The Enrolled Agent credential is federal rather than limited to one state. That distinction matters when a taxpayer moves, works across state lines, or needs to address an IRS matter from somewhere else in the country.

Federal authorization does not mean every state matter is automatically covered. State representation rules can differ, so a careful professional will explain the boundaries of the engagement before work begins.

REPRESENTATION RIGHTS BEFORE THE IRS

Enrolled Agents have unlimited representation rights before the IRS. Within the scope of an engagement, an Enrolled Agent may communicate with the IRS, receive and examine confidential taxpayer information, prepare or review tax documents, and represent taxpayers during examinations, collection matters, and appeals.

Representation is not a promise of a particular outcome. It is a professional process: understand the facts, review the records, identify deadlines, explain the available paths, and communicate with the IRS when that work is appropriate.

COMMON MATTERS TO DISCUSS

- Back taxes and unpaid balances
- Unfiled or late tax returns
- IRS notices and correspondence
- Audits and examinations
- Payment plans and collection alternatives
- Offers in compromise and penalty relief questions
- Collections, liens, levies, and appeals

WHAT TO BRING TO THE FIRST CONVERSATION

You do not need every answer before asking for help. Start with the documents that show what the IRS or state agency is asking you to do, then add records that explain your filing history and current circumstances.

- The complete notice or letter, including the response deadline
- Copies of the returns or years involved

- IRS account transcripts or prior correspondence, if available
- Payment history, proposed agreements, or collection paperwork
- Income, expense, asset, and household information relevant to the issue
- Questions you want answered before deciding on next steps

HOW THE WORK USUALLY MOVES FORWARD

Good representation begins with a clear scope. A professional reviews the issue, confirms what can be handled, explains the records needed, and gives you a practical understanding of the work before moving into a larger engagement.

Once the scope is clear, the work may include organizing records, preparing or correcting returns, communicating with the IRS, responding to notices, building a resolution proposal, or helping you understand the choices that remain available. The right path depends on the facts and the stage of the matter.

QUESTIONS TO ASK AN ENROLLED AGENT

It is reasonable to ask how the professional approaches communication, document security, fees, deadlines, and the difference between federal and state representation. A useful first conversation should leave you with a clearer picture of what happens next.

- What part of my matter is within the proposed scope?
- What deadlines or immediate risks should I understand?
- Which records should I gather first?
- How will documents and updates be exchanged securely?
- How will the fee be explained before work begins?
- What will you do if the matter requires state-specific help?

WORKING WITH BRICK TAXES

Brick Taxes LLC is led by Matthew A. Jones Sr., an Enrolled Agent in Brick Township, New Jersey. Clients can work in the office, use secure document drop-off, or complete the process digitally through the encrypted client portal and mobile app.

For IRS and state tax resolution, start with a focused conversation about the notice, balance, filing history, or deadline in front of you. Matthew can represent taxpayers before the IRS wherever they live. State representation depends on the state and the matter, and that boundary will be explained before work begins.