



Washington State Board of Accountancy

Policy Number: 2002-3

Title: Responding to Inquiries regarding
Enrolled Agents, Accredited Business
Accountants, Accredited Tax Preparers,
Accredited Tax Advisors, and Certified
Financial Planners

Effective: January 25, 2002

Revised: October 25, 2002

Approved:

James W. Caley, CPA, Chair

Purpose:

RCW 18.04.350(9) provides for the use of the title "Enrolled Agent," and "EA" provided "the person is properly authorized at the time of use to use the title or designation by the United States department of the treasury." RCW 18.04.350(9) mandates the Board responsibility for authorizing the use of other titles (i.e., titles other than the title CPA) which are not likely to be confused, by the general public, with the title "CPA" or "Certified Public Accountant." Statute further requires the Board to identify such titles or designations by rule. This is accomplished by way of *WAC 4-25-930 Does the board authorize the use of any other titles or designation?* RCW 18.04 does not provide the Board specific authority to regulate the use of such titles and designations.

This policy provides guidance to Board staff and others on how the Board will respond to complaints regarding Enrolled Agents, Accredited Business Accountants, Accredited Tax Preparers, Accredited Tax Advisors, and Certified Financial Planners or the use of the title "Enrolled Agent," "EA," "Accredited Business Accountant," "ABA," "Accredited Tax Preparer," "ATP," "Accredited Tax Advisor," "ATA," "Certified Financial Planner," and "CFP."

Procedure:

The Internal Revenue Services (IRS) is responsible for regulating Enrolled Agents and establishing provisions for the use of the title "Enrolled Agent" or "EA." Complaints received by the Board regarding Enrolled Agents (who are not also CPAs) and complaints regarding use of the title "Enrolled Agent" or "EA," will be forwarded to the IRS and not investigated by the Board.

Complainants will be advised that the Board is not the appropriate forum for such complaints and to contact the (1) IRS and (2) the Washington State Attorney General's Office - Consumer Protection Division.

The Board was not designated specific responsibility for regulating and enforcing the use of the titles and designations "Accredited Business Accountant," "ABA," "Accredited Tax Preparer," "ATP," "Accredited Tax Advisor," "ATA," "Certified Financial Planner," and "CFP." Individuals contacting the Board with inquiries regarding persons (who are not also CPAs) using such titles or designations will be advised that the Board is not the appropriate forum for such complaints and to contact (1) the professional organization associated with authorizing use of the title or designation and (2) the Washington State Attorney General's Office - Consumer Protection Division.

If the Board is formally notified in writing by the IRS or the professional organization authorizing the use of the title or designation "Accredited Business Accountant," "ABA," "Accredited Tax Preparer," "ATP," "Accredited Tax Advisor," "ATA," "Certified Financial Planner," and "CFP," that a person inappropriately used the title or designation, the Board will forward the information to the proper prosecuting authority.