

Tax Preparer Credential Comparison Guide

A quick consumer comparison of common preparer credentials and qualifications

Enrolled Agent (EA)

- Federal tax credential administered by the IRS
- Enrolled to practice before the IRS
- Unlimited IRS representation rights while in good standing
- Tax-specific examination route for most EAs plus continuing education

CPA

- State-issued accounting license
- Broad accounting credential; some CPAs specialize deeply in tax
- Unlimited IRS representation rights while eligible to practice

Attorney

- State/jurisdiction law license
- Legal credential; some attorneys specialize in tax
- Unlimited IRS representation rights while eligible to practice

AFSP participant

- Voluntary IRS Annual Filing Season Program
- Record of Completion - not a license or certification
- Limited representation rights when program requirements and return-specific conditions are met

PTIN-only preparer

- Has met the IRS PTIN identification requirement for paid preparation
- PTIN alone does not establish professional credential or broad IRS representation rights

Choose the professional, not just the letters. Evaluate Credential, Practice Focus, Competence, Experience, and Relationship.

Primary references

- IRS - Understanding Return Preparer Credentials and Qualifications
- IRS - Annual Filing Season Program