

EAs No Longer Allowed to Use IRS Logo

Cross References

- IRS Letter to NAEA Dated March 15, 2018

The IRS has informed the National Association of Enrolled Agents (NAEA) that Enrolled Agents (EAs) are no longer allowed to use the previously IRS approved EA logo.

The IRS did create the logo for the EA program and supported its use. Unfortunately, the logo created legal concerns. The EA logo included a likeness or imitation of a government insignia or seal (the IRS eagle). Use of such insignia, seals or emblems are prescribed for the use of officers and employees of departments and agencies of the United States. Use of such likenesses and imitations without specific statutory authorization or regulation authorized by law may be criminally actionable if found to be in violation of 18 USC section 333, if it is interpreted or construed as conveying the false impression that an advertisement, solicitation, business activity, or product is approved, authorized by, or associated with the Department of Treasury. EAs are not employees of the IRS or Department of Treasury. They are simply licensed by the IRS and any advertisement or solicitation that could infer more than licensure is not consistent with the advertising and solicitation provisions of section 10.30(a) of Circular 230, and may also be in violation of 18 USC section 333.

For these reasons, use of the prior logo must cease. The IRS Return Preparer Office and the Office of Professional Responsibility have not yet taken any action against EAs using the prior approved logo. However, continued use of the logo by an EA could be subject to a cease and desist action. EAs must take action within six months of the release of a new IRS approved logo to delete the prior logo from advertising, websites, business cards, and other communications with clients or prospective clients.

NAEA will inform its members when the new IRS approved logo is ready for use.