

Calendar No. 47

114TH CONGRESS
1ST SESSION**S. 914****[Report No. 114–24]**

To amend title 31, United States Code, to clarify the use of credentials
by enrolled agents.

IN THE SENATE OF THE UNITED STATES

APRIL 14, 2015

Mr. HATCH, from the Committee on Finance, reported the following original
bill; which was read twice and placed on the calendar

A BILL

To amend title 31, United States Code, to clarify the use
of credentials by enrolled agents.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 **SECTION 1. CLARIFICATION OF ENROLLED AGENT CRE-**
4 **DENTIALS.**

5 Section 330 of title 31, United States Code, is
6 amended—

7 (1) by redesignating subsections (b), (c), and
8 (d) as subsections (c), (d), and (e), respectively, and

1 (2) by inserting after subsection (a) the fol-
2 lowing new subsection:

3 “(b) Any enrolled agents properly licensed to practice
4 as required under rules promulgated under subsection (a)
5 shall be allowed to use the credentials or designation of
6 ‘enrolled agent’, ‘EA’, or ‘E.A.’.”.

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