What is an Enrolled Agent (EA)? Kathy and Debbie are EAs, which means that they have unlimited representation rights before the IRS and may represent their clients on any matters. Their credential is licensed by the IRS, unlike CPAs who are registered by state boards, and they must complete 72 hours of continuing education every 3 years. Kathy and Debbie, as EAs, hold the most expansive license the IRS grants. They advise, represent, and prepare tax returns for individuals, partnerships, corporations, estates, trusts and any entities with tax-reporting requirements.