



Enrolled Agent Week

WHEREAS, the enrolled agent profession dates to 1884 when, after questionable claims had been presented for Civil War losses, Congress acted to regulate persons who represented citizens in dealings with the U.S. Treasury Department; and

WHEREAS, the role of the enrolled agent expanded in 1913 after the ratification of the 16th Amendment to the U.S. Constitution, which granted Congress the "power to lay and collect taxes"; and

WHEREAS, as tax preparation became more complex, audits increased and the role of the enrolled agent evolved to include taxpayer representation, resulting in a series of statutes that were combined in 1941 into a single Treasury Department Circular (Circular 230); and

WHEREAS, the enrolled agent, through comprehensive testing or as an experienced former IRS employee, can earn the privilege of representing taxpayers before the Internal Revenue Service; and

WHEREAS, the enrolled agent serves an important role to both Hawai'i taxpayers and to the Hawai'i Department of Taxation; and

WHEREAS, enrolled agents assist taxpayers with issues such as the annual compliance filing of their tax return or more complex issues of audit, liens, levy, appeals and collections; and

WHEREAS, their knowledge, professionalism, and integrity make the enrolled agent "America's Tax Expert";

THEREFORE I, DAVID Y. IGE, Governor, and I, SHAN S. TSUTSUI, Lieutenant Governor of the State of Hawai'i, do hereby proclaim February 1 - 7, 2018 as

"ENROLLED AGENT WEEK"

in Hawai'i and encourage the people of the Aloha State to learn more about enrolled agents and the work they do to help taxpayers navigate the complexities and intricacies of taxation issues.

DONE at the State Capitol, in Executive Chambers, Honolulu, State of Hawai'i, this 12th day of January 2018.

Governor, State of Hawai'i

Lt. Governor, State of Hawai'i

SHAN S. TSUTSUI