



# Office of the City Clerk

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## Legislation Details (With Text)

**File #:** O2013-8437  
**Type:** Ordinance **Status:** Failed to Pass  
**File created:** 11/13/2013 **In control:** City Council  
**Final action:** 5/20/2015  
**Title:** Amendment of Municipal Code Section 4-4-10 regarding definition of tax preparer  
**Sponsors:** Waguespack, Scott  
**Indexes:** Ch. 44 Income Tax Preparers  
**Attachments:** 1. O2013-8437.pdf

Date	Ver.	Action By	Action	Result
5/20/2015	1	City Council	Failed to Pass	Fail
11/13/2013	1	City Council	Referred	

### Send to Committee on Licensing and Consumer Protection

### ORDINANCE

WHEREAS, The City of Chicago has the legislative authority to designate authorized Enrolled Agents as exempt from the definition of "tax preparer" as defined in the Chicago Municipal Code Chapter 4-44-10; and

WHEREAS, an Enrolled Agent is a person who has earned the privilege of representing taxpayers before the Internal Revenue Service by passing a 3-part comprehensive exam or .through experience .as a former employee of the IRS; and •

WHEREAS, Enrolled Agent status is the highest credential the IRS awards; and

WHEREAS, individuals who obtain the status of Enrolled Agent must adhere to ethical standards and complete 72 hours of continuing education courses every three years; and

WHEREAS, Enrolled Agents have unlimited practice rights, in that they are unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and which IRS office they can represent clients before; and

**WHEREAS, enrolled agents are recognized in every U.S. State; NOW, THEREFORE;**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:**

SECTION 1. The above recitals are expressly incorporated herein and made part hereof.

SECTION 2. Chapter 4-44-10 of the Municipal Code of the City of Chicago is hereby amended by inserting the language as underscored as follows:

**4-44-10 Definitions**

"Tax preparer" means a person who, for a fee, provides or who holds himself out as providing tax preparation services. A "tax preparer" shall not include:

1. an attorney-at-law, and the employees of an attorney-at-law, who is a tax preparer; 3. a certified public accountant, and the employees of a certified public accountant, who is a tax preparer;
3. an officer or employee of a federal, state, or local governmental agency who provides tax preparation services in the scope of his employment; or
4. an administrator, conservator, guardian, executor, trustee, receiver or other representative appointed by the court who provides tax preparation services in the scope of that appointment;
  
5. an Enrolled Agent authorized by and in good standing with the United States Department of Treasury and the Internal Revenue Service, and the employees of an Enrolled Agent, who is a tax preparer.

SECTION 3. This ordinance shall take effect upon its passage.

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