



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

MAR 13 2007



Illinois Board of Examiners  
Attn: Ms. Joann Vician, Executive Director  
100 Trade Centre Drive, Suite 403  
Champaign, ILL 61820-7233

Dear Ms. Vician:

The purpose of this letter is to inform you of a determination we have made concerning the eligibility of Illinois "Registered Certified Public Accountants" to represent taxpayers before the Internal Revenue Service. Under the provisions of Treasury Circular 230, a "certified public accountant" is a person who is duly qualified to practice as a certified public accountant in any State, territory or possession of the United States. Certified public accountants that are not currently under suspension or disbarment from practice before the IRS may practice before the IRS. As a result of a determination by the IRS Chief Counsel that some Public Accountants may be eligible to practice before the IRS, we are conducting a comprehensive State-by State review of this issue.

In October, 2004, a Chief Counsel memorandum addressed the eligibility to practice before the IRS of Pennsylvania Public Accountants who were licensed before a change in the law governing the practice of accountancy in that State. The Chief Counsel concluded that Pennsylvania law accorded these Pennsylvania Public Accountants the same practice privileges as Pennsylvania Certified Public Accountants. As a result, Pennsylvania Public Accountants were found to be eligible to represent taxpayers before the IRS, in the same manner and subject to the same restrictions as Pennsylvania Certified Public Accountants.

After a careful review of Illinois law governing the practice of accountancy, we have concluded that Illinois Registered Certified Public Accountants may not practice before the IRS under the provisions of Treasury Circular 230 permitting practice by Certified Public Accountants. Unlike the Pennsylvania law considered by our Chief Counsel, Illinois law makes a clear distinction between Registered Certified Public Accountants and "Licensed Certified Public Accountants." Those differences preclude recognition of Illinois Registered Certified Public Accountants under the Circular 230 provisions applicable to practice as a Certified Public Accountant. Other provisions of Circular 230 may authorize an Illinois Registered Certified Public Accountant to represent taxpayers, such as those who are also licensed as an Enrolled Agent or an attorney, or who have a relationship to a taxpayer described in Section 10.7(c) of Circular 230.

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We will inform IRS personnel of our conclusion, so that they will recognize Illinois Licensed Certified Public Accountants, but not Illinois Registered Certified Public Accountants, as authorized representatives before the IRS.

If you should have any questions, please call Mike Hahn of my staff at (202) 622-6750.

Sincerely,



 Michael R. Chesman  
Director, Office of Professional Responsibility

cc: The Honorable Derr Martinez, Secretary  
Illinois Department of Financial and Professional Regulation  
320 West Washington, St., 4<sup>th</sup> Floor  
Springfield, IL 62786