



Dec. 2, 2025

The Honorable Linda McMahon
Secretary of Education
U.S. Department of Education
400 Maryland Ave. SW
Washington, DC 20202

Secretary McMahon,

I'm writing to express concern regarding the recent reclassification of accounting and related degree programs under the One Big Beautiful Bill Act. Removing accounting from the list of recognized professional degree programs has serious implications for students and for the tax preparation field, which relies heavily on graduates with strong accounting foundations.

Accounting is widely recognized as a profession that requires rigorous training, adherence to ethical standards, and a demonstrated commitment to public service. As the American Accounting Association recently stated, accounting programs prepare graduates for licensure where required, demand rigorous preparation and support the public interest through accuracy, transparency and trust in financial reporting. These competencies are fundamental to the work performed by tax professionals.

Students pursuing accounting or tax-focused degrees often enter tax preparation roles that require detailed technical knowledge, advanced analytical skills and a solid understanding of federal and state tax systems. When accounting is classified as a non-professional degree, students in these programs lose access to higher borrowing limits that are critical for completing their education. Rising tuition costs make this support even more essential.

This change also threatens the stability of the tax preparation workforce. The profession is already facing increased complexity in tax law, heightened compliance demands and ongoing shortages of qualified preparers. Reducing educational support for a primary talent pipeline will only deepen these challenges. Taxpayers rely on trained, ethical and well-prepared professionals to navigate an increasingly complex tax environment. A classification that discourages students from entering accounting or tax-related fields runs counter to the public need.

Organizations across the accounting and education community, including the American Accounting Association, the American Institute of CPAs, the National Association of State Boards of Accountancy and several state CPA societies, have urged the Department to restore accounting's status as a professional degree. We join them in requesting the same and we ask that any degrees connected to tax preparation and compliance be included in the professional classification to ensure educational access and workforce stability.

We recognize that accounting is not the only route to a successful tax career. The tax profession benefits from multiple educational pathways, including finance, business analytics, economics, law and specialized tax programs that lead graduates into tax preparation and compliance. That said, accounting programs remain among the most common and effective routes into the profession because they provide structured training in financial records, standards and ethics that underpin tax work. The current classification change risks discouraging

students from one of the field's most reliable pipelines at a time when taxpayers and employers need more, not fewer, well-trained preparers.

Recognizing accounting and tax-related academic programs as professional degrees is essential for maintaining a strong educational pathway, supporting the next generation of tax preparers and protecting taxpayer interests.

Thank you for your consideration and for your continued commitment to students and the professions that serve the public.

Sincerely,

A handwritten signature in black ink, reading "Scott R. Artman". The signature is fluid and cursive, with the first name "Scott" being more prominent than the last name "Artman".

Scott Artman, CPA, CGMA

Chief Executive Officer

National Association of Tax Professionals

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