

Department of the Treasury – Internal Revenue Service
**Application for Renewal of Enrollment to Practice
Before the Internal Revenue Service**

1. Name: _____
Current Address: _____
City: _____ State: _____ Zip Code: _____
Enrollment number: _____
Centralized Authorization File Number (If applicable): _____

2. Social Security Number

Self

Spouse

3. Telephone Numbers

Work

Home

Fax

4. E-mail Address: _____

5. Check this box if any information in items 1 – 4 has changed since your last renewal, so we can update our records. Also, attach a signed and dated statement identifying your prior information, such as your former name and/or address.

6. Optional Consent for IRS to Disclose Enrollment Information

Your enrollment mailing address is confidential. By checking the following box, you are authorizing the Office of Professional Responsibility to disclose your enrollment mailing address and name to the general public, professional organizations and continuing education providers. **Optional Consent Check Box**

7. Eligibility Status: Check the appropriate box to select your current status for enrollment to practice before the Internal Revenue Service.

Active enrollment to practice before the Internal Revenue Service

Retirement Status (In order to retain your eligibility to become active, you must renew your enrollment each cycle.)

Suspended from practice before the Internal Revenue Service by virtue of disciplinary action by the Office of Professional Responsibility. (You must comply with the requirements for renewal of enrollment during the period of your suspension.)

8. Report of Continuing Professional Education (CPE), see section 10.6(e) of Circular 230 and www.irs.gov/taxpros/agents/index.html.

If your Social Security Number ends in:

- 0, 1, 2, or 3, you must complete 16 CPE hours, for each calendar year 2002 and 2003.
- 4, 5, or 6 you must complete 16 CPE hours, for each calendar year 2002, 2003 and 2004.
- 7, 8, or 9 you must complete 16 CPE hours, for each calendar year 2002, 2003, 2004 and 2005.

Enter the total hours (for this cycle) of qualifying CPE completed in each category below.

A. [hrs.] Participant in a formalized education program.

B. [hrs.] Participant in correspondence or individual study program(s).

C. [hrs.] Participant in on-line study program.

D. [hrs.] Instructor, discussion leader, or speaker. (Limited to 50% of the CPE for enrollment cycle.)

E. [hrs.] Author of published articles or books. (Limited to 25% of the CPE for the enrollment cycle.)

_____ **Total Hours**

F. Continued Professional Education Earned by Special Enrollment Examination (SEE).

You may substitute taking CPE by retaking and passing the SEE, provided you have also taken the required 16 hours of CPE in the last year of your enrollment cycle. Check the box if this applies to you and attach a copy of your SEE letter showing your passing scores.

9. Other Data

A. Have you been convicted of any violation of law (excluding minor traffic violations for which a fine or forfeiture of \$500 or less was imposed) since the issuance or latest renewal of your enrollment? (If "Yes," attach an explanation of the facts specify the date, name and location of the court, nature of the offense or violation and penalty imposed or other disposition of case.)

Yes No

B. If you did not timely file or timely pay all your individual or business Federal taxes during the current year or any of the preceding 3 years, then on a separate sheet of paper, for each year identified, specify: **1.** The tax year, **2.** Exact name(s) and address as shown on the return(s), **3.** Taxpayer identification number on the return, **4.** Tax Return Form Number, **5.** The amount of tax paid late, penalty and interest, and **6.** An explanation, e.g., amount of tax paid late, penalty and interest, and cause of delinquency cause for each year. **The Office of Professional Responsibility will consider any tax compliance issues in evaluating your renewal. Did you timely file and pay all your individual and business Federal taxes in the current and preceding 3 years.** Yes No

C. Have you been disciplined for alleged misconduct by any professional body or licensing authority since your last renewal of enrollment? (If "Yes," attach statement with an explanation of the facts specifying the date, name and location of the professional body or licensing authority, nature of the misconduct or violation and penalty imposed or other disposition of case.) Yes
 No

10. Declaration: I hereby certify, under penalty of perjury, that the information provided on this form is true and correct to the best of my knowledge.

Signature	Date
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Instructions

Type (or print legibly using ink) and sign this form.

- **Attach a check or money order for \$80, payable to the Internal Revenue Service. The fee is non-refundable.**
- **Mail to: U.S. Treasury/IRS Enrollment Renewals, P.O. Box 894191, Los Angeles, CA 90189-4191**
- **Send mail by courier to: Internal Revenue Service, Attn: Box 4191, 5860 Uplander Way, Culver City, CA 90230**

You must renew your enrollment as required in Circular 230. If you do not renew your enrollment, you will be placed in inactive status and you may not hold yourself out as an enrolled agent. Incomplete applications will be returned. If you have any questions, you may E-mail them to EPP@IRS.GOV or call 313-234-1280. Form 8554 is available @ WWW.IRS.GOV under Forms and Publications.

- If your enrollment mailing address changes after you submit this form, please send us your written change of address. Your written change of address must include: Your name; your current and former address; your social security number; the date; and your signature. Send your change of address to: IRS-Detroit Computing Center, P.O. Box 33968 Detroit, MI 48232 Attn: EPP Unit.
- Sending Form 8822, Change of Address, to an Internal Revenue Service campus will not change your enrollment address.
- The Centralized Authorization File (CAF) is a computerized system of records which houses authorization information from powers of attorney, tax information authorizations and estate tax returns, taxpayer records, and representative records. Once the Form 2848, 706 or 8821, is received and entered into the CAF, the designee is assigned a specific CAF number for identification purposes

Paperwork Reduction Act Notice

We are requesting the information on this form to determine your qualifications for renewal of enrollment to practice before the Internal Revenue Service pursuant to 31 CFR Part 10. The information is required for those who desire to practice as an enrolled agent.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code Section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: 1 hour and 12 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, 1111 Constitution Avenue, N.W., Washington, DC 20224 . DO NOT SEND YOUR COMPLETED FORM TO THIS ADDRESS. Instead, mail it to the address in the instructions.

Privacy Right Notice

Our legal right for asking for your Social Security Number (SSN) is 31 USC 330. We use the SSN as a basis for checking our files for any possible duplication. When the SSN is entered, the system checks all the files for the SSN. If it is found, the system tells the user the record already exists. Otherwise, the record is entered. This makes for quicker processing of your application for renewal to practice before the Service. Giving us your SSN or any other information is voluntary. However, not having this information will slow processing and make it impossible to renew your enrollment.

Privacy Act Statement

Collection of this information is authorized by Section 330 of Title 31, United States Code, and Part 10 to Title 31, Code of Federal Regulations, and Executive Order 9397 authorizes our request of your SSN. The primary use of this information is for the Office of Professional Responsibility to renew your enrollment to practice before the IRS. Disclosures of the information may be made to Federal, state, or foreign agencies if relevant for their use in investigations or prosecutions of violations of laws or regulations, for hiring and retaining an individual, or for granting a security clearance, license, contract, grant or other benefit. Providing false or fraudulent information may subject you to penalties.