

# Application for Enrollment to Practice Before the Internal Revenue Service

See instructions on page 2.

**Important things you need to do before you file this form:**

- Take and pass the Special Enrollment Examination.
- Read Circular 230.
- Enclose a check or money order for \$125 made payable to the Internal Revenue Service.  
**Note:** This fee is non-refundable.

Check here if you are a current or former Internal Revenue Service employee.

**For IRS use:**

Enrollment Number: \_\_\_\_\_

Date Enrolled: \_\_\_\_\_

**Part 1. Tell us about yourself**

**1 Social Security Number**    -   -

**2 Print full legal name**   
Last First Initial

**3 Current address**   
Number Street Suite or room number

City State ZIP code Country

**4 Enter the candidate number assigned to you by Prometric**

**5 Do you own a business**  No  Yes Enter the Employer Identification Numbers (EINs) and names of your businesses below.

	EIN	Business Name
<b>5a</b>		
<b>5b</b>		
<b>5c</b>		

- 6 Have you ever appeared before or been sanctioned by a professional body, federal or state agency for alleged misconduct**  No  Yes
- 7 Has any application you filed with a court, government department, commission, or agency for admission to practice ever been denied or rejected**  No  Yes
- 8 Has any Internal Revenue Service office ever held you ineligible for limited practice without enrollment**  No  Yes
- 9 Have you been convicted, or fined \$500 or more, for violating any law, excluding traffic tickets**  No  Yes

**Note:** If you answered "Yes" to question 6, 7, 8, or 9, describe the nature of the offense, tell us when it occurred, and provide details on a separate page.

**Part 2: Sign here**

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

**X Sign your name here**  Date

Email address  Best daytime phone (  ) -

## Instructions

You must take and pass the Special Enrollment Examination (SEE) before you can apply for Enrolled Agent (EA) status. If you did not pass the required SEE, go to [www.Prometric.com](http://www.Prometric.com) and register to take the test.

### Special instructions for current or former IRS employees

If you are a current IRS employee within 45 days of retirement, or you are a former IRS employee who held a position that qualifies you for EA status, you are not required to take the SEE. Check the box at the top of the form to tell us you are a current or former IRS employee who meets the exception criteria.

### Filling out the form

It is important that you answer all questions in Part 1, as required, and that you sign your name in Part 2 so that we can process your request. Failure to complete the form, as requested, could result in processing delays.

### Enclose the fee

Enclose a check or money order for \$125 made payable to the Internal Revenue Service.

Effective October 1, 2007, all personal check remittances will be debited from your account electronically, within 24 hours of receipt. Please visit [www.irs.gov](http://www.irs.gov) for more detailed information.

### What we will do when we receive your form

As part of the application process, we will check your filing history to verify that you have timely filed and paid all federal taxes. If you own or have any interest in a business, we will also check the history of your business tax return filings.

An intentionally false statement or omission identified with your application is a violation of 18 U.S.C. 1001 and may also be grounds for denial of your application.

### Where to send this form

You can use overnight mail or regular mail to send us this form.

If you want to use overnight mail, send it to:

Internal Revenue Service  
Attn: Box 4191  
5860 Uplander Way  
Culver City, CA. 90230

If you want to use regular mail to, send it to:

U.S. Treasury/Enrollment  
P.O. Box 894191  
Los Angeles, CA 90189-4191

### How long will it take to process this request?

It will generally take about 90 days for us to process your request. Your status is not effective until we approve your request.

Upon receipt of your Form 23, we will send you an acknowledgement letter. Until we approve the request, you are not authorized to practice before the IRS on anyone's behalf.

### Who do I call if I have questions?

To check on the status of your request, call 1-313-234-1280. Please allow 90 days for processing before calling to check on the status of your application.

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**Privacy Act and Paperwork Reduction Act Notice.** Section 330 of title 31, United States Code, authorizes the IRS to collect this information. The primary use of the information is to administer the enrolled agent program. Information may be disclosed to: public authorities for use in law enforcement and in connection with employment, contracting, licensing, and other benefits; courts and other adjudicative bodies and the Department of Justice for litigation purposes; contractors to perform the contract; third parties during the course of an investigation; the general public to identify individuals currently or formerly eligible to represent taxpayers, including their location; and professional organizations or associations to assist them in meeting their responsibilities in connection with the administration and maintenance of standards of conduct and discipline. Applying for enrollment is voluntary, however, providing the information requested on this form is a requirement to obtain the benefit of enrollment. Failure to provide the requested information could delay or prevent processing of your application. Providing false information could subject you to penalties.

Notwithstanding any other provision of law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number. Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: IRS/Office of Professional Responsibility; SE:OPR; 1111 Constitution Avenue, NW; Washington, DC 20224.

