

# Application for Renewal of Enrollment to Practice Before the Internal Revenue Service

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

- Visit [www.pay.gov](http://www.pay.gov) to file and pay electronically or enclose a check or money order for \$125 made payable to the Internal Revenue Service. **This fee is non-refundable** and applies to all enrollment status requests.
- You must complete 72 hours of Continuing Professional Education (CPE) over the three-year enrollment cycle to remain active. This must include at least 2 hours of Ethics CPE each year.  
**Exception:** If this is your first renewal, you only have to take 2 hours of CPE for each month you were enrolled.
- If you have re-taken and passed the Special Enrollment Examination (SEE) since your last renewal, you are only required to take 16 hours of CPE during the last year of your renewal cycle.

Check here if you have re-taken and passed the SEE.

### Part 1. Tell us about your enrollment status (Check only one)

- I want approval for **Active** Enrolled Agent status.  I am currently **suspended** or **disbarred**.

**Note:** If you checked either box above, enter the number of CPE and Ethics hours you earned each year.

	Year 1	Year 2	Year 3	Total
Non-Ethics CPE				
Ethics CPE				

I want approval to remain or be placed into **Inactive Retirement** status.

### Part 2. Tell us about yourself

1 Your Enrollment Number

2 Full legal name   
Last First Initial

3 Current address   
Number Street Suite or room number

Check if this is a new address      
City State ZIP code Country

4 Do you have a Centralized Address File (CAF) number  No  Yes Enter CAF ► \_\_\_\_\_

5 Do you have an EIN  No  Yes If Yes, enter the Employer Identification Numbers (EINs) below.

	EIN	Name
5a		
5b		

**Since you became an Enrolled Agent, or your last renewal:**

6 Have you appeared before or been sanctioned by a licensing board, regulatory 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 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, or 8, describe the nature of the offense, tell us when it occurred, and provide details on a separate page.

9 Are you a  CPA  Attorney or  both.

If you checked any box, enter the States where you are licensed to practice. If no boxes are checked, proceed to Part 3.

9a  9b  9c  9d

### Part 3: 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 (  ) -

## What is New

### Filing and paying electronically

For faster processing and convenience, you may submit your application and pay your fee electronically. Please visit [www.pay.gov](http://www.pay.gov) for additional information on how to file and pay electronically.

## Instructions

This form is used to renew your Enrolled Agent (EA) status. You must renew your enrollment status every 3 years. For additional information on renewals, see Circular 230 or visit the Office of Professional Responsibility website at [www.irs.gov](http://www.irs.gov).

If you do not renew your enrollment, Circular 230 prohibits you from acting as an Enrolled Agent.

### Renewal Cycles

Renewal cycles are determined by the last digit of your Social Security Number.

If your SSN ends in:

- 0, 1, 2, or 3 – Your renewal cycle is between November 1, 2009 and January 31, 2010
- 4, 5, or 6 – Your renewal cycle is between November 1, 2010 and January 31, 2011
- 7, 8, or 9 – Your renewal cycle is between November 1, 2008 and January 31, 2009.

**Note.** If you do not have an SSN, please renew as if your last digit were 7, 8, or 9.

We will generally send you a reminder notice when you are due for renewal. If you do not receive a reminder notice, you must still file Form 8554 to renew your status.

### Filling out the form

You must answer all questions in Part 1 and 2 and sign your name in Part 3, so that we can process your application. Failure to answer any questions or sign the form could result in processing delays.

**Note.** If you have been disciplined by the Office of Professional Responsibility, Inactive Retirement status is not available to you.

If your EA status was terminated, you are not eligible for renewal. You must take and pass the Special Enrollment Examination and apply for Enrollment using Form 23.

If you are applying for Inactive Retirement status, you will not be eligible to practice before the Internal Revenue Service once we process your request. However, you may apply for active EA status at any time by filing Form 8554 and providing evidence that you completed the required CPE for the enrollment cycle.

### Continuing Professional Education

You must keep proof of your training for 3 years from the date of your enrolled agent renewal. Do not attach training records to this form. Should we need this information, we will request it from you.

### 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, 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 60 days for us to process your request. Your status is not effective until we approve your request.

## Who do I call if I have questions?

To check on the status of your request, call 1-313-234-1280. Please allow 60 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 renewal of enrollment is voluntary, however, providing the information requested on this form is a requirement to obtain the benefit of renewal 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 30 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.

