

**Joint Board for the Enrollment of Actuaries**  
**Application for Renewal of Enrollment**

**INSTRUCTIONS:** To timely renew your enrollment effective April 1, 2017, file this form on or before March 1, 2017. Also use this form to file to return to active status from inactive status between January 1, 2017, and December 31, 2019.

All individuals enrolled before January 1, 2017, are required by 20 CFR 901.11(d) to renew their enrollment in order to maintain active enrollment to perform actuarial services.

To file and pay electronically, visit [www.pay.gov](http://www.pay.gov).

As an alternative to filing and paying electronically, you may enclose with this form your check or money order for \$250 (two hundred fifty) payable to the Internal Revenue Service, and submit by regular mail or USPS express mail to: **Internal Revenue Service, PO Box 301510, Los Angeles, CA 90030-1510.**

NOTE: If you were not eligible to use the "14-" prefix to your enrollment number and are applying to return to active status pursuant to 20 CFR 901.11(l)(7)(i), review the instructions posted at [www.irs.gov/tax-professionals/enrolled-actuaries](http://www.irs.gov/tax-professionals/enrolled-actuaries) before completing or submitting this form. You may not file or pay electronically.

**1. Enter the last prefix you were eligible to use and your enrollment number**

Prefix	Enrollment Number
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**2. Provide the following information**

Last name	First name	Middle name or initial
Business name (if using business address)	Address (number, street, apartment or suite)	
City	State	ZIP code
Daytime phone number (Include Area Code)	Email address	<input type="checkbox"/> Check here if any information has changed since the last submission.

**3. Follow instructions for Items A-C and check one block for Item D**

A. Enter total hours of qualifying professional education completed in each category in the space provided.	(Core Hours)	(Non-Core Hours)
i. Participant in a qualifying program, including correspondence or individual study programs, audio and video recordings, and/or teleconferencing . . . . .	_____	_____
ii. Serving as an instructor, discussion leader, or speaker . . . . .	_____	_____
iii. Credit for published articles, books, films, audio and video recordings, etc. . . . .	_____	_____
iv. Service on Joint Board advisory committees or preparation of Joint Board examinations . . . . .	_____	_____
v. Credit earned by examination . . . . .	_____	_____
<b>Total hours</b>	_____	_____
<b>B.</b> Of the continuing professional education hours included in A above, enter the number of continuing professional education hours completed in a formal program described at section 901.11(f)(2)(ii) (must be at least 1/3 of total required continuing professional education hours) . . . . .	_____	
<b>C.</b> Of the continuing professional education hours included in A above, enter the number of ethics hours completed (must be at least 2 hours) . . . . .	_____	
<b>D.</b> Did you complete all required continuing professional education hours on or before December 31, 2016?	<input type="checkbox"/>	<input type="checkbox"/>

**4. Please check one block for each of the following questions (see instructions)**

- |  |                          |                          |
|--|--------------------------|--------------------------|
| <p><b>A.</b> Since the issuance or latest renewal of your enrollment, has an authoritative body issued a finding that you have knowingly filed or used false or misleading information or made false or misleading representations on matters relating to employee benefit plans or actuarial services? <b>If Yes, provide details on a separate page.</b></p>   | <b>Yes</b>               | <b>No</b>                |
|  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>B.</b> Since the issuance or latest renewal of your enrollment, have you been convicted of, or fined for, any criminal offenses (including those listed in ERISA section 411) under the laws of the United States, any State or the District of Columbia, or any territory or possession of the United States, which evidences fraud, dishonesty, or breach of trust? <b>If Yes, provide details on a separate page.</b></p> | <b>Yes</b>               | <b>No</b>                |
|  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>C.</b> Since the issuance or latest renewal of your enrollment, have you failed to timely file a required federal tax return that became due, has the Internal Revenue Service issued a finding that you evaded any federal tax or payment, or has an authoritative body issued a finding that you have engaged in conduct described in section 901.12(f)(1)? <b>If Yes, provide details on a separate page.</b></p>         | <b>Yes</b>               | <b>No</b>                |
|  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p><b>D.</b> Since the issuance or latest renewal of your enrollment, has an authoritative body issued a finding that you have failed to discharge your duties under ERISA or that you have willfully violated any of the regulations of the Joint Board for the Enrollment of Actuaries? <b>If Yes, provide details on a separate page.</b></p>   | <b>Yes</b>               | <b>No</b>                |
|  | <input type="checkbox"/> | <input type="checkbox"/> |

**5. Declaration and signature**

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. In addition, I declare that I have reviewed the continuing professional education requirements set forth at 20 CFR 901.11, and to the best of my knowledge and belief, I have completed the minimum hours requirements of section 901.11(e) or section 901.11(l)(7), as applicable, and I have satisfied the recordkeeping requirements of section 901.11(j).

5a. Signature	5b. Date signed
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**Privacy Act and Paperwork Reduction Act Notice**

Section 1242 of Title 29, United States Code, authorizes the Joint Board for the Enrollment of Actuaries (Joint Board) to collect this information. The primary use of the information is to enforce and administer the regulations of the Joint Board governing the practice of an actuary under the Employee Retirement Income Security Act of 1974 (ERISA). Information may be disclosed to: the Department of Justice when seeking advice or for use in any proceeding; courts and other adjudicative bodies during a proceeding; public authorities for their use in connection with employment, contracting, licensing, and other benefits; public authorities for their use in connection with their regulatory, enforcement, investigative, or prosecutorial responsibilities; contractors as necessary for performance of the contract; third parties as necessary during an investigation; the Department of Labor, the Department of the Treasury, and the Pension Benefit Guaranty Corporation for administering and enforcing ERISA or in connection with maintaining standards of integrity, conduct, and discipline on the part of individuals who practice before such agencies; the general public (including disclosures via web sites) for the purpose of publicizing or verifying the enrollment status and location of individuals who are, or were, enrolled actuaries; professional organizations or associations for their use in connection with maintaining standards of integrity, conduct, and discipline; appropriate agencies, entities, and persons when the Joint Board suspects or confirms that the security or confidentiality of information in a system of records has been compromised, as necessary to prevent, minimize, or remedy harm. 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: Joint Board for the Enrollment of Actuaries c/o IRS/Return Preparer Office SE:RPO; Park 4, Floor 4; 1111 Constitution Avenue, NW; Washington, DC 20224.

## Instructions for Form 5434-A, Joint Board for the Enrollment of Actuaries Application for Renewal of Enrollment

### General Instructions

Before completing Form 5434-A, Application for Renewal of Enrollment, review the regulations (Parts 901 and 902 of Title 20 of the Code of Federal Regulations). Unless otherwise indicated, section numbers (e.g., 901.12(b)) cited on the form and in the instructions refer to the regulations. You may download a copy of the regulations from [www.irs.gov/tax-professionals/enrolled-actuaries](http://www.irs.gov/tax-professionals/enrolled-actuaries).

Do not submit Form 5434-A until you have completed the continuing professional education hours required for renewal of enrollment under section 901.11(e).

### Instructions for Certain Line Items

#### Item 4

The term “authoritative body” includes a court of law, a duly constituted licensing or accreditation authority, a federal or state agency, board, commission, hearing examiner, administrative law judge, or other official administrative authority. When responding about the action of an authoritative body, attach a statement specifying (as applicable) the name and address of the authoritative body, the date of the body’s action, the nature of the finding, and the type and duration of discipline imposed.

#### Item 4A

See section 901.31(c)(2)-(4) for a more detailed description of the circumstances that require you to answer “Yes” to item 4A. In addition, under section 901.12(f)(3), an actuary may also be suspended or terminated from enrollment if the Joint Board finds that the actuary submitted false or misleading information on an application for enrollment to perform actuarial services or in any oral or written information submitted in connection therewith or in any report presenting actuarial information to any person, knowing the same to be false or misleading.

#### Item 4B

Under section 901.12(f)(2), the enrollment of an actuary may be suspended or terminated if the actuary has been convicted of any of the offenses (for example, robbery, bribery, extortion, embezzlement, fraud, murder, rape, perjury) referred to in section 411 of ERISA. See [ERISA section 411 \(i.e., Section 1111 of Title 29, U.S. Code\)](#) for a more detailed list of applicable offenses.

#### Item 4C

Under section 901.31(c), the enrollment of an actuary may be suspended or terminated if the Joint Board finds that the actuary, during the period after applying for enrollment, has engaged in disreputable conduct. Answer “Yes” to item 4C if you failed to timely file a federal tax return or the Internal Revenue Service has issued a finding that you evaded, or attempted to evade, any federal tax or payment for yourself or a client or a prospective client. Also answer “Yes” to item 4C if you have been disbarred or suspended from practice as an actuary or other professional or if an authoritative body issued a finding that you have engaged in any of the following types of conduct listed in section 901.12(f)(1):

- i. Conduct evidencing fraud, dishonesty, or breach of trust
- ii. Knowingly giving false or misleading information to the Department of the Treasury, Department of Labor, or the Pension Benefit Guaranty Corporation.
- iii. Attempting to influence the action of the Department of the Treasury, Department of Labor, or the Pension Benefit Guaranty Corporation by coercion or inducement; and
- iv. Using abusive language, making false accusations and statements knowing them to be false, or circulating or publishing malicious or libelous matter in connection with matters before the Department of the Treasury, Department of Labor, or the Pension Benefit Guaranty Corporation.

See section 901.12(f)(1) for a more detailed description of the circumstances that require you to answer “Yes” to item 4C.

If you failed to timely file all required federal tax returns that became due, specify the type of return, the taxable period covered by the return, and the type and amount of any penalties imposed in your attachment to item 4C. Note, as part of the application process, we may check your federal tax history to verify that you have timely filed and paid your federal taxes.

The term “disreputable conduct” is not limited to the items described above. An example of a circumstance when the Joint Board would investigate to determine whether an enrolled actuary’s conduct was disreputable beyond the conduct specifically listed in section 901.12(f)(1) is when an individual has been disciplined for cheating on an examination. Another example is when an individual has been disciplined for violating professional standards of an actuarial organization or other profession.

#### Item 4D

See sections 901.31(b) and 901.31(c)(5) for a more detailed description of the circumstances that require you to answer “Yes” to item 4D.