

# Application for Enrollment to Practice Before the Internal Revenue Service

Department of the Treasury  
Internal Revenue Service

See Instructions on Page 3

**Before you file this form, you must:**

- Take and pass all three parts of the Special Enrollment Examination
- Obtain a Preparer Tax Identification Number (PTIN)
- Read Circular 230

**For IRS use:**

Date Enrolled:

Enrollment Number:

**The \$140 application fee is non-refundable.**

Check here if you are a former Internal Revenue Service Employee, and enter the date you separated from the Service      /      /     .

**Part 1. Tell Us About Yourself**

**1 Your Social Security Number**

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If you do not have an SSN, please check this box.

**2 Date of Birth**

mm/dd/yyyy

**3 Your Full Legal Name**

	MI	
First	MI	Last

**4 Your Current Address**

Number Street Suite or Apt. Number

City	State	Zip Code	Country

Your email Address:

Your Telephone Number:

**5 Enter your PTIN number issued by the IRS:**

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**6 Do you have an Employer Identification Number (EIN)?**       Yes       No

**If Yes, enter all EINs, business names, and addresses below (attach additional pages, if necessary):**

EIN	Business Name	Business Address

**7 Do you have a Centralized Authorization File (CAF) number?**  **Yes**  **No**

If "Yes", enter all CAF numbers assigned to you (attach additional pages, if necessary):

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**8 Are you current with your individual and business taxes, including any corporate and employment tax obligations? If "NO," provide a written explanation.**  **Yes**  **No**

**NOTE:** Note should read "If you answer "YES" to question 9, 10, 11, or 12, please provide a written explanation of the matter, including the date when the matter occurred, and any additional information about the matter you would like us to consider.

**9 Have you been sanctioned by a federal or state licensing authority?**  **Yes**  **No**

**10 Has any application you filed with a court, government department, commission, or agency for admission to practice ever been denied?**  **Yes**  **No**

**11 Have you been convicted of a tax crime or any felony?**  **Yes**  **No**

**12 Have you been permanently enjoined from preparing tax returns, or representing others before the IRS?**  **Yes**  **No**

**13 Are you a CPA?**  **Yes**  **No** If "Yes", enter the states where you are licensed to practice.

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**14 Are you an Attorney?**  **Yes**  **No** If "Yes", enter the states where you are licensed to practice.

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**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.

**Signature**

**Date**

**Filling out this form:**

It is important to answer all questions on the form. Failure to answer any questions or sign the form could result in processing delays.

An intentionally false statement or omission identified with your application is a violation of Circular 230 10.51(a)(4) and 18 U.S.C. 1001 and may be grounds for suspension or disbarment from practice.

## Instructions:

- You must obtain a PTIN before completing this form.
- You must take and pass the Special Enrollment Examination (SEE) before you can apply. You may register for the examination at [www.Prometric.com/see](http://www.Prometric.com/see).

## Former IRS Employees:

**Please Note:** Your eligibility to practice may be limited based upon your work experience.

You may request a waiver to take the SEE through the submission of an application within three (3) years from the date of your separation with the Internal Revenue Service (IRS). Please check the box at the top of the form which indicates you are requesting a waiver from taking the SEE. See Circular 230 Section 10.4(d) for more information. To gain full enrollment status you must take and pass the SEE before you can apply. You may register for the examination at [www.Prometric.com/see](http://www.Prometric.com/see).

## What if I don't have a Social Security Number?

If you are living and working in the United States (U.S.), you are required to have a Social Security Number (SSN). If you are working outside of the U.S. and you do not have an SSN or an ITIN check the box on line 1.

## Electronic Application and Payments

**You can renew and pay electronically by visiting [www.pay.gov](http://www.pay.gov).**

### If you are mailing your application:

Enclose a check or money order in the amount of \$140 made payable to the United States Treasury.

### Where to send this form:

Internal Revenue Service  
Enrolled Agent Policy & Management  
127 International Dr Room - EA125  
Franklin, TN 37067

## What do you check when you receive my form?

As part of the evaluation of your enrollment application, the IRS may conduct a suitability check that includes a background check and a review of your personal and business tax compliance.

## How long will it take to process my application for enrollment?

It generally takes about 60 days to process applications. Your enrollment status is not effective until we approve your request. You are not authorized to practice before the IRS as an EA until enrollment has been granted.

## Who do I call if I have questions?

**Please allow 60 days for processing before calling to check on the status of your application.** To check on the status of your application you may call 1-855-472-5540.

**Privacy Act and Paperwork Reduction Act Notice.** Section 330 of title 31 of the United States Code authorizes us to collect this information. We ask for this information to administer the program of enrollment to practice before the IRS. Applying for renewal of enrollment is voluntary; however, if you apply you must provide the information requested on this form. Failure to provide this information may delay or prevent processing your application; providing false or fraudulent information may subject you to penalties. Generally, this information is confidential pursuant to the Privacy Act. However, certain disclosures are authorized under the Act, including disclosure to: the Department of Justice, and courts and other adjudicative bodies, with respect to civil or criminal proceedings; public authorities and professional organizations for their use in connection with employment, licensing, disciplinary, regulatory, and enforcement responsibilities; contractors as needed to perform the contract; third parties as needed in an investigation; the general public to assist them in identifying enrolled individuals; state tax agencies for tax administration purposes; appropriate persons when the security of information may have been compromised for their use to prevent, mitigate or remedy harm.

You are not required to provide the information requested on a form that is subject to the requirements of the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions should be retained as long as their contents may become material in the administration of the law. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 1 hour 10 minutes, including **recordkeeping, learning about the law or the form, preparing the form, and copying and sending the form to the IRS.**

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 Office of Enrolled Agent Policy & Management; P.O. Box 33968; Detroit, MI, 48232. Do not send this form to this address; instead see the *Where to send this form* section of the instructions.