Form **5434**
(November 2023)

Joint Board for the Enrollment of Actuaries

Application for Enrollment

OMB No. 1545-0951

The application fee is $680. To apply and pay the application fee electronically, visit www.pay.gov.

Alternatively, complete this form and enclose with your check or money order for $680, payable to the Internal Revenue Service, and submit to: **Internal Revenue Service, Office of Enrollment, 127 International Drive, Room - EA125, Franklin, TN 37067**.

For Joint Board Use Only	
Enrollment number	Date enrolled

Read the instructions on pages 3-4 before completing this form.

1. Full legal name

a. Last name	b. First name	c. Middle name or initial

2. Other names used *(including maiden name and dates used)*	3. Business name *(if using business address)*

4a. Address *(number, street, suite or apt)*	b. City	c. State	d. ZIP code

5. Email address	6. Telephone number	7. Social Security Number	8. Date of birth *(mm/dd/yyyy)*
			__/__/____

9. Which one of the following describes your enrollment status *(check one)*

(A) ☐ I am applying for enrollment for the first time

(B) ☐ I applied for enrollment previously but was not granted enrollment. Provide details on a separate page

(C) ☐ I was enrolled previously but my enrollment was terminated or I resigned my enrollment. (If your resignation or the termination of your enrollment was related to a disciplinary matter, contact the Executive Director before completing this application.) Provide details on a separate page

10. How many months of responsible experience did you report on Schedule(s) A (Employment Record)

(A) Responsible actuarial experience (from item 6(A) for all blocks of Schedule(s) A) 0.00 Month(s)

(B) Responsible pension actuarial experience (from item 6(B) for all blocks of Schedule(s) A) 0.00 Month(s)

11. On what basis did you satisfy the basic actuarial knowledge requirement of section 901.12(c) *(complete either A or B, as applicable)*

(A) ☐ Joint Board EA-1 examination(s)

Name(s) of exam(s), month(s) and year(s) completed

(B) ☐ Waiver of Joint Board EA-1 examination(s) Date waiver received

12. When did you satisfy the pension actuarial knowledge requirement of section 901.12(d) (EA-2 examination(s))

Name(s) of exam(s), month(s) and year(s) completed

13. For any of the three tax years preceding your date of application, have you failed to timely file a required federal tax return or pay a federal tax, or has an authoritative body issued a finding that you have evaded any federal tax or payment? **If Yes, provide details on a separate page** ☐ Yes ☐ No

14. In the last 15 years or since your 18th birthday, if more recent, has an authoritative body issued a finding that you have engaged in conduct described in section 901.12(f)(1)? **If Yes, provide details on a separate page** ☐ Yes ☐ No

15. Have you been convicted of, or fined for, any criminal offenses listed in ERISA section 411 or has an authoritative body issued a finding that you have knowingly submitted false or misleading information on an application for enrollment, or in connection therewith, or in any actuarial report to any person? **If Yes, provide details on a separate page** ☐ Yes ☐ No

Declaration and Signature

I hereby apply to be an enrolled actuary. I have read and am familiar with the Joint Board regulations. I authorize the Joint Board to inquire about my qualifications and experience from educational institutions, employers, supervisors, actuarial organizations, and any other individuals who may have knowledge related to my qualifications and experience. I authorize all such institutions, employers, supervisors, organizations and others to provide any information requested concerning my education, employment experience and qualifications as an actuary.

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.

16. Signature	17. Date signed
	09/08/2026

9(B). Please provide the reason(s) you were not granted enrollment for your previous application.

9(C). Please provide details for previous enrollment termination or resignation.

13. For any of the three tax years preceding your date of application, have you failed to timely file a required federal tax return or pay a federal tax, or has an authoritative body issued a finding that you have evaded any federal tax or payment? If Yes, provide details here.

14. In the last 15 years or since your 18th birthday, if more recent, has an authoritative body issued a finding that you have engaged in conduct described in section 901.12(f)(1)? If Yes, provide details here.

15. Have you been convicted of, or fined for, any criminal offenses listed in ERISA section 411 or has an authoritative body issued a finding that you have knowingly submitted false or misleading information on an application for enrollment, or in connection therewith, or in any actuarial report to any person? If Yes, provide details here.

Schedule A (Employment Record)

Last name	First name	Middle name or initial

Account for the entire period of your employment in the actuarial profession within the last 10 years

Block	1. Dates of employment *(mm-yyyy)* From: To:	2. Exact title of position	3. Type of business or organization

4a. Provide the name, position title, address, email address (if known), and telephone number of your immediate supervisor who can certify your responsible actuarial experience

4b. If your experience includes responsible pension actuarial experience and your immediate supervisor is not an enrolled actuary, also provide the name, position title, address, email address (if known), and telephone number of an enrolled actuary who can certify your responsible pension actuarial experience

5. Name of employer and address

6. Provide a DETAILED description of your actual, specific duties and responsibilities for the work you performed in the above employment related to pension plan data, preparing actuarial valuations, and special projects. Be sure to include all relevant duties and responsibilities relating to those described in section 901.1. Describe which results you prepared yourself, what work of others you reviewed, and how you worked with an enrolled actuary, including but not limited to the level of your involvement with an enrolled actuary when selecting the actuarial assumptions. Describe the approximate number of valuations for which you did such work, for which types of plans (i.e., ERISA-qualified single-employer or multiemployer plans, public-sector plans, etc.), and over what period of time you prepared that work. Provide specific hours worked during any periods of time you were employed part-time. Estimate the proportion of the total period devoted to each type of duty and responsibility

6(A) How many months of this employment constitute "responsible actuarial experience" as defined in section 901.1(c) _____ Month(s)

6(b) How many months of "responsible pension actuarial experience" as defined in section 901.1(e) are included in 6(A) above _____ Month(s)

Schedule A (Employment Record)

Last name	First name	Middle name or initial

Account for the entire period of your employment in the actuarial profession within the last 10 years

Block	1. Dates of employment *(mm-yyyy)* From: To:	2. Exact title of position	3. Type of business or organization

4a. Provide the name, position title, address, email address (if known), and telephone number of your immediate supervisor who can certify your responsible actuarial experience

4b. If your experience includes responsible pension actuarial experience and your immediate supervisor is not an enrolled actuary, also provide the name, position title, address, email address (if known), and telephone number of an enrolled actuary who can certify your responsible pension actuarial experience

5. Name of employer and address

6. Provide a DETAILED description of your actual, specific duties and responsibilities for the work you performed in the above employment related to pension plan data, preparing actuarial valuations, and special projects. Be sure to include all relevant duties and responsibilities relating to those described in section 901.1. Describe which results you prepared yourself, what work of others you reviewed, and how you worked with an enrolled actuary, including but not limited to the level of your involvement with an enrolled actuary when selecting the actuarial assumptions. Describe the approximate number of valuations for which you did such work, for which types of plans (i.e., ERISA-qualified single-employer or multiemployer plans, public-sector plans, etc.), and over what period of time you prepared that work. Provide specific hours worked during any periods of time you were employed part-time. Estimate the proportion of the total period devoted to each type of duty and responsibility

6(A) How many months of this employment constitute "responsible actuarial experience" as defined in section 901.1(c) _____ Month(s)

6(b) How many months of "responsible pension actuarial experience" as defined in section 901.1(e) are included in 6(A) above _____ Month(s)

Schedule A (Employment Record)

Last name	First name	Middle name or initial

Account for the entire period of your employment in the actuarial profession within the last 10 years

Block	1. Dates of employment *(mm-yyyy)* From: To:	2. Exact title of position	3. Type of business or organization

4a. Provide the name, position title, address, email address (if known), and telephone number of your immediate supervisor who can certify your responsible actuarial experience

4b. If your experience includes responsible pension actuarial experience and your immediate supervisor is not an enrolled actuary, also provide the name, position title, address, email address (if known), and telephone number of an enrolled actuary who can certify your responsible pension actuarial experience

5. Name of employer and address

6. Provide a DETAILED description of your actual, specific duties and responsibilities for the work you performed in the above employment related to pension plan data, preparing actuarial valuations, and special projects. Be sure to include all relevant duties and responsibilities relating to those described in section 901.1. Describe which results you prepared yourself, what work of others you reviewed, and how you worked with an enrolled actuary, including but not limited to the level of your involvement with an enrolled actuary when selecting the actuarial assumptions. Describe the approximate number of valuations for which you did such work, for which types of plans (i.e., ERISA-qualified single-employer or multiemployer plans, public-sector plans, etc.), and over what period of time you prepared that work. Provide specific hours worked during any periods of time you were employed part-time. Estimate the proportion of the total period devoted to each type of duty and responsibility

6(A) How many months of this employment constitute "responsible actuarial experience" as defined in section 901.1(c) _____ Month(s)

6(b) How many months of "responsible pension actuarial experience" as defined in section 901.1(e) are included in 6(A) above _____ Month(s)

Schedule A (Employment Record)

Last name	First name	Middle name or initial

Account for the entire period of your employment in the actuarial profession within the last 10 years

Block	1. Dates of employment *(mm-yyyy)* From: To:	2. Exact title of position	3. Type of business or organization

4a. Provide the name, position title, address, email address (if known), and telephone number of your immediate supervisor who can certify your responsible actuarial experience

4b. If your experience includes responsible pension actuarial experience and your immediate supervisor is not an enrolled actuary, also provide the name, position title, address, email address (if known), and telephone number of an enrolled actuary who can certify your responsible pension actuarial experience

5. Name of employer and address

6. Provide a DETAILED description of your actual, specific duties and responsibilities for the work you performed in the above employment related to pension plan data, preparing actuarial valuations, and special projects. Be sure to include all relevant duties and responsibilities relating to those described in section 901.1. Describe which results you prepared yourself, what work of others you reviewed, and how you worked with an enrolled actuary, including but not limited to the level of your involvement with an enrolled actuary when selecting the actuarial assumptions. Describe the approximate number of valuations for which you did such work, for which types of plans (i.e., ERISA-qualified single-employer or multiemployer plans, public-sector plans, etc.), and over what period of time you prepared that work. Provide specific hours worked during any periods of time you were employed part-time. Estimate the proportion of the total period devoted to each type of duty and responsibility

6(A) How many months of this employment constitute "responsible actuarial experience" as defined in section 901.1(c) _____ Month(s)

6(b) How many months of "responsible pension actuarial experience" as defined in section 901.1(e) are included in 6(A) above _____ Month(s)

Schedule A (Employment Record)

Last name	First name	Middle name or initial

Account for the entire period of your employment in the actuarial profession within the last 10 years

Block	1. Dates of employment *(mm-yyyy)* From: To:	2. Exact title of position	3. Type of business or organization

4a. Provide the name, position title, address, email address (if known), and telephone number of your immediate supervisor who can certify your responsible actuarial experience

4b. If your experience includes responsible pension actuarial experience and your immediate supervisor is not an enrolled actuary, also provide the name, position title, address, email address (if known), and telephone number of an enrolled actuary who can certify your responsible pension actuarial experience

5. Name of employer and address

6. Provide a DETAILED description of your actual, specific duties and responsibilities for the work you performed in the above employment related to pension plan data, preparing actuarial valuations, and special projects. Be sure to include all relevant duties and responsibilities relating to those described in section 901.1. Describe which results you prepared yourself, what work of others you reviewed, and how you worked with an enrolled actuary, including but not limited to the level of your involvement with an enrolled actuary when selecting the actuarial assumptions. Describe the approximate number of valuations for which you did such work, for which types of plans (i.e., ERISA-qualified single-employer or multiemployer plans, public-sector plans, etc.), and over what period of time you prepared that work. Provide specific hours worked during any periods of time you were employed part-time. Estimate the proportion of the total period devoted to each type of duty and responsibility

6(A) How many months of this employment constitute "responsible actuarial experience" as defined in section 901.1(c) _____ Month(s)

6(b) How many months of "responsible pension actuarial experience" as defined in section 901.1(e) are included in 6(A) above _____ Month(s)

Schedule A (Employment Record)

General Instructions

Before completing Form 5434, Application for Enrollment, read 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.

You should not complete Form 5434 until you have satisfied the qualifying experience in section 901.12(b), the basic actuarial knowledge requirement in section 901.12(c), and the pension actuarial knowledge requirement in section 901.12(d).

Instructions for Certain Line Items

Item 7

As part of the application process, the Joint Board may conduct a federal tax compliance check. For more information, see instructions for item 13.

Item 10

You must have, within the 10-year period immediately preceding the date of application, either

(1) a minimum of 36 months of certified responsible pension actuarial experience or

(2) a minimum of 60 months of certified responsible actuarial experience including at least 18 months of responsible pension actuarial experience.

The terms "responsible actuarial experience," "responsible pension actuarial experience," "certified responsible actuarial experience," and "certified responsible pension actuarial experience" are defined in section 901.1. You should account in Schedule A (Employment Record) for all such experience in the actuarial profession within the last 10 years.

Item 11

If you are claiming transition credit for an examination taken prior to January, 2001, please so indicate. You may review the transition rules at www.irs.gov/Tax-Professionals/Enrolled-Actuaries.

Item 12

You must successfully complete the pension actuarial knowledge requirement of section 901.12(d)(1) (i.e., exams EA-2F and EA-2L, or equivalent) within the 10-year period immediately preceding the date of application on line 17. The date of successful completion of an exam is the date you sat for the exam, provided you received a passing grade.

Item 13

Answer “Yes” to item 13 if, for any of the 3 tax years preceding the date of your application, you failed to timely file a required federal tax return or pay a federal tax for yourself, a client or prospective client, or an authoritative body issued a finding that you evaded any federal tax or payment for yourself, a client or prospective client.

Specify the form number of the return, the taxable period covered by the return, the type and amount of penalties imposed if any, and whether any outstanding tax balance remains, in your attachment to item 13. If an authoritative body issued a finding that you evaded any federal tax or payment, please explain and provide a copy of the finding.

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 “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 14

Answer “Yes” to item 14 if, during the 15-year period immediately preceding the date of application or the date of the applicant’s 18th birthday, if more recent, an authoritative body issued a finding that you engaged in any of the types of conduct described in section 901.12(f)(1), including:

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.

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 14.

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 applicant’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.

The term “authoritative body” is defined in the instructions for item 13.

Item 15

Under section 901.12(f)(2), an applicant may be denied enrollment if the applicant 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 under the laws of the United States, any State or the District of Columbia, or any territory or possession of the United States. See ERISA section 411 (i.e., Section 1111 of Title 29, U.S. Code) for a more detailed list of applicable offenses.

Under section 901.12(f)(3), an applicant may also be denied enrollment if the Joint Board finds that the applicant has 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.

The term “authoritative body” is defined in the instructions for item 13.

Schedule A (Employment Record)

Complete a separate Schedule A for each employer or period of employment. If employment for an employer consisted of two (or more) periods, one of which consisted of responsible pension actuarial experience and the other(s) did not, treat these as different periods of employment in separate Schedules A. Number each block of employment and provide a Schedule A for each. In general, the individual asked to certify your experience should be your immediate supervisor. However, if your immediate supervisor is not an enrolled actuary, both your immediate supervisor and an enrolled actuary must certify your responsible pension actuarial experience. Note, an enrolled actuary may not certify your responsible pension actuarial experience for any period before he/she is enrolled or for any period thereafter while in inactive status.

In addition, if you believe that another individual is better able to certify your experience, please explain and provide the individual's name, position title, address, email address (if known), and telephone number in addition to the information provided for your immediate supervisor. If you believe it is appropriate for several individuals to certify your experience for different periods of time with the same employer, provide the names of such individuals, their position titles, addresses and telephone numbers.

Privacy Act and Paperwork Reduction Act Notice

Section 1242, 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; 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 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 60 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; Room 3422; 1111 Constitution Avenue, NW; Washington, DC 20224.