

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

**You must renew your enrollment between 11/1/2001 and 1/31/2002**

1. Enrollment number: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

5. Has your current mailing address changed.  Yes  No

2. Social Security Numbers

Yours

Spouse's

3. Telephone numbers

Work

Home

FAX

4. E-mail address

Updated mailing address

City	State	ZIP Code
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**Instructions**

Complete and sign this form (type or print legibly, using ink), and attach a check or money order for \$80, payable to the Internal Revenue Service. **Mail it to:** U.S. Treasury/IRS Enrollment Renewals, P.O. Box 845854, Dallas, TX 75284-5854. NOTE: Mail sent by special courier (FedEx, UPS, etc.) MUST be mailed to: Remittance Processing Dept, 5th Floor, LBX 845854, 1401 Elm Street, Dallas, TX 75202. The fee is **NON- REFUNDABLE**. All items require an entry. Enter "N/A" if an item does not apply to you. **INCOMPLETE APPLICATIONS WILL BE RETURNED**. If you have additional questions, you may E-mail them to **EPP@IRS.GOV** or call **313-234-1280**.

Please review the information in Items 1-4 for accuracy and update as necessary by crossing out the incorrect information and inserting corrections as appropriate. **Form 8554 is also available as a fillable and printable form at [www.irs.gov](http://www.irs.gov) under Forms and Publications.**

- u As applicable, enter: street number; street; apartment, suite, or box number; city; state; and ZIP code.
- u The address shown on this form will be your enrollment mailing address and it will be the address under which you are renewed. This is the address where we will send correspondence concerning your enrollment.
- u If your enrollment mailing address changes after you submit this form, you must promptly send us a written change of address. Your written change of address must include: your name; your old address; your new addresses; your social security number; the date; and your signature.
- u Send your change of address to: IRS-Detroit Computing Center, P.O. Box 33968 Detroit, MI 48232 Attn: EPP Unit
- u Sending Form 8822, Change of Address, to an Internal Revenue Service Center will not change your address with us (nor will sending Form 8822 to us change your address with a service center). If you send Form 8822 to a service center, you may, if you choose, send us a copy of Form 8822 as your written change of address.
- u Your enrollment mailing address is protected as confidential under the Privacy Act. If you choose to sign the **Optional Privacy Act Consent to Public Disclosure of Enrollment Mailing Address**, we may disclose your enrollment mailing address, with your name, to the general public by print or electronic media. Disclosures to the general public may include: mailing lists requested by individuals or professional organizations seeking to offer you goods or services; telephone contacts or correspondence with individual members of the public; and web sites.
- u If you do not sign the Optional Privacy Act Consent to Public Disclosure of Enrollment Mailing Address, your enrollment mailing address will remain confidential.
- u In the event you are suspended or disbarred from practice before the IRS, we will publish your name, with your city and state (but not the street address of your enrollment mailing address), in the Internal Revenue Bulletin. Such publication is permitted by the Privacy Act.

**Optional Consent to Public Disclosure of Enrollment Mailing Address (See above)**

By my signature in this block, I, (Sign your name) \_\_\_\_\_  
hereby submit my written consent under the Privacy Act for the Office of Director of Practice to disclose my enrollment mailing address to the general public.

6. Eligibility Status

Check the appropriate line below to select your current status for enrollment to practice before the Internal Revenue Service.

- Active** enrollment to practice before the Internal Revenue Service
- Retirement Status** (Continuing Professional Education, CPE, is not required but you must renew your enrollment and pay the \$80 renewal fee every cycle to retain this status.)
- Suspended** from practice before the Internal Revenue Service by virtue of disciplinary action by the Director of Practice. (You must comply with the requirements for renewal of enrollment during the period you are ineligible.)

7. Report of Continuing Professional Education

You must have completed 72 hours of Continuing Professional Education (CPE) between 2/1/1999 and 1/31/2002, with a minimum of 16 hours per year (If enrolled during the cycle, you must have two hours of CPE for each month you were enrolled between 2/1/1999 and 1/31/2002.) Refer to Section 10.6(c)(2) of Circular 230.

Enter the total hours (for the 1999 - 2002 cycle) of qualifying Continuing Professional Education completed in each category below.

- A. [        hrs.] Participant in a formalized education program.
  - B. [        hrs.] Participant in correspondence or individual study program(s).
  - C. [        hrs.] Participant in on-line study program
  - D. [        hrs.] Instructor, discussion leader, or speaker. (Limited to 50% of the Continuing Professional Education requirement for enrollment cycle.)
  - E. [        hrs.] Author of published articles or books. (Limited to 25% of the Continuing Professional Education requirement for the enrollment cycle.)
- \_\_\_\_\_ Total hours

F. Credit Earned by Examination

(NOTE: If you obtained your initial enrollment during the 1999 - 2002 cycle, this category does NOT apply to you.) If you became an Enrolled Agent prior to the 1999 - 2002 cycle, please answer the following questions:

1. Did you retake the Special Enrollment Examination, and pass all 4 parts during the 1999 - 2002 enrollment cycle?

- Yes     No

Please attach your letter showing the passing scores. (If you are an enrolled agent who took and passed the examination, you have earned 56 hours of Continuing Professional Education credit.)

2. In addition, you must have earned 16 hours of Continuing Professional Education during the last year 2/1/2001 - 1/31/2002 of the enrollment cycle. Did you complete a minimum of 16 hours of qualifying Continuing Professional Education during this period?

- Yes     No        Show these hours in the above category(ies) A through E as appropriate.

**If your response is "no" to either question 1 or question 2 above, you may not establish eligibility for renewal of enrollment based on the Special Enrollment Examination.**

8. Other Data

- Yes     No

A. Have you been convicted or fined for any violation of law, police regulation, or ordinance (excluding minor traffic violations for which a fine or forfeiture of \$500 or less was imposed) since the issuance or latest renewal of your enrollment? (If "yes" specify the date, name and location of the court, nature of the offense or violation and penalty imposed or other disposition of case in the space below.)

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B. Have you timely filed all required U.S. tax returns, which became due since the issuance or latest renewal of your enrollment? (If "no", specify the type of return, the taxable period covered and any penalty imposed in the space below.)  Yes  No

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C. Have you been disciplined for alleged misconduct by any professional body or licensing authority since the issuance or latest renewal of your enrollment? (If "yes" specify the date, name and location of disciplinary authority, nature of misconduct and discipline imposed in the space below.)  Yes  No

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9. Declaration: I hereby certify, under penalty of perjury, that the information provided on this form is true and correct to the best of my knowledge.

Signature	Date
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**Paperwork Reduction Act Notice**

We are requesting the information on this form to determine your qualifications for renewal of enrollment to practice before the Internal Revenue Service pursuant to 31 CFR Part 10. The information is required for those who desire to practice as an enrolled agent.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code Section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: 1 hour and 12 minutes.

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 the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT SEND YOUR COMPLETED FORM TO THIS ADDRESS. Instead, mail it to the address in the instructions.

**Privacy Right Notice**

Our legal right for asking for your Social Security Number (SSN) is 31 USC 330. We use the SSN as a basis for checking our files for any possible duplication. When the SSN is entered, the system checks all the files for the SSN. If it is found, the system tells the user the record already exists. Otherwise, the record is entered. This makes for quicker processing of your application for renewal to practice before the Service. Giving us your SSN or any other information is voluntary. However, not having this information will slow processing and make it impossible to renew your enrollment.

**Privacy Act Statement**

Collection of this information is authorized by Section 330 of Title 31, United States Code, and Part 10 to Title 31, Code of Federal Regulations, and Executive Order 9397 authorizes our request of your SSN. The primary use of this information is for the Director of Practice to renew your enrollment to practice before the IRS. Disclosures of the information may be made to Federal, state, or foreign agencies if relevant for their use in investigations or prosecutions of violations of laws or regulations, for hiring and retaining an individual, or for granting a security clearance, license, contract, grant or other benefit. Providing false or fraudulent information may subject you to penalties.

**For Official Use Only**

Approved by	Date
Disapproved by	Date

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**REMEMBER**

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Attach a check or money order for **\$80** payable to Internal Revenue Service.

**Mail your application to: U.S. Treasury/IRS Enrollment Renewals  
P.O. Box 845854, Dallas, TX 75284-5854.**

**NOTE: Mail sent by special courier (FedEx, UPS, etc.) MUST be mailed to:  
Remittance Processing Dept, 5th Floor, LBX 845854  
1401 Elm Street, Dallas, TX 75202.**

**NOTE: YOU MUST RENEW YOUR ENROLLMENT BETWEEN NOVEMBER 1, 2001 AND JANUARY 31, 2002.** If you do not renew your enrollment, you will be placed in inactive status. Section 10.6(k)(6) of Treasury Department Circular No. 230 provides: An individual placed in an inactive status must file an application for renewal of enrollment and satisfy the requirements for renewal as set forth in this section within three years of being placed in an inactive status. Otherwise, the name of such individual will be removed from the inactive enrollment roster and his/her enrollment will be terminated.