

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

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

- Enclose a check or money order for \$125 made payable to the Internal Revenue Service. This fee is non-refundable.
- You must complete 72 hours of Continuing Professional Education (CPE) over the three-year enrollment cycle to remain active. Each year you must take a minimum of 16 hours of CPE including at least 2 hours of Ethics CPE.
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 the enrollment status you want (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
CPE				
Ethics				

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

Part 2. Tell us about yourself

1 Your Enrollment Number -

2 Print full legal name

Last
First
Initial

3 Current address
 Check if this is a new address

Number
Street
Suite or room number

City
State
ZIP code
Country

4 Do you have a Centralized Address File (CAF) number No Yes Enter CAF ▶ _____

5 Do you own a business No Yes

If Yes, enter the Employer Identification Numbers (EINs) and names of your businesses below.

	EIN	Business Name
5a		
5b		

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

- 6 Have you ever appeared before or been sanctioned by a professional 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.

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 () -

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.

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, 2007 and January 31, 2008
- 7, 8, or 9 – Your renewal cycle is between November 1, 2008 and January 31, 2009.

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.

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 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 to, 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 90 days for us to process your request. Your status is not effective until we approve your request.

Upon receipt of your Form 8554, we will send you an acknowledgement letter.

Who do I call if I have questions?

To check on the status of your request, call 1-313-234-1280. Please allow 90 days for processing before calling to check on the status of your application.

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.

