

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

OMB No. 1545-0946

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

If your application is for an enrollment cycle that begins after March 31, 2011, the renewal fee is \$30.

Note: If you are submitting a late application for an enrollment cycle that began before April 1, 2011, the renewal fee is \$125.

Visit www.pay.gov to file and pay electronically or enclose a check or money order for the appropriate fee payable to the United States Treasury. This fee is non-refundable and applies regardless of your enrollment status.

You must complete 72 hours of Continuing Professional Education (CPE) over the three-year enrollment cycle to remain active. This must include at least 2 hours of Ethics CPE each year.

Exception: If this is your first renewal, you have to complete 2 hours of CPE for each month you were enrolled, including 2 hours of Ethics each year.

If you have re-taken and passed the Special Enrollment Examination since your last renewal, you are only required to take 16 hours of CPE, including 2 hours of Ethics, during the last year of your current enrollment cycle.

☐ Check here if you passed the Special Enrollment Examination (SEE) since your last renewal.

For IRS use:

Enrollment Number:

Date Enrolled:

Part 1. Enrollment Status

☐ I want approval for **Active** Enrolled Agent status.

Are you currently under **suspension or disbarment**? ☐ **Yes** ☐ **No**

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

Note: **Inactive Retirement** status is not available to individuals who are under suspension or disbarment.

If you want approval for Active Enrolled Agent status, enter the number of CPE and Ethics hours you earned in each year of the current enrollment cycle.

	Year 1	Year 2	Year 3	Total
CPE				
Ethics				

Part 2. Identifying Information

1 Last four digits of your Tax Identification Number
(Social Security Number or Individual Tax
Identification Number)

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

2 Your Enrollment Number

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3 Your Full Legal Name

Last	First	MI

4 Your Current Address

☐ Check if this is a new address

City

Number	Street	Suite or Apt. Number
State	Zip Code	Country

Your email Address:

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Your Contact Number:

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5 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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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
6a			
6b			
6c			

Since you have become an enrolled agent or your last renewal of enrollment (whichever is later):

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

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

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

10 Have you been permanently enjoined from preparing tax returns, or representing other before the IRS? ☐ **Yes** ☐ **No**

NOTE: If you answered yes to question 7, 8, 9 or 10, please describe on a separate page, the matter, including the date of when the matter occurred, and provide any additional information about the matter that you would like us to consider.

10a Are you a CPA? ☐ **Yes** ☐ **No** If Yes, enter the states where you are licensed to practice.

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10b Are you an Attorney? ☐ **Yes** ☐ **No** If Yes, enter the States where you are licensed to practice.

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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.

PTIN

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Signature

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Date

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Note:

This form is used to renew your status as an Enrolled Agent. You **must** renew your enrollment every three (3) years. For additional information on renewal, see Circular 230 or visit the Office of Professional Responsibility webpage at www.irs.gov.

When must I renew my enrollment?

Your status as an Enrolled Agent must be renewed every three years as determined by the last digit of your Tax Identification Number (TIN). Applications for renewal of enrollment must be submitted between November 1 and January 31 prior to April 1 of the year that your next enrollment cycle begins.

If your TIN ends in:

- 0, 1, 2, or 3 – Your next enrollment cycle begins April 1, 2013.
- 4, 5, or 6 – Your next enrollment cycle begins April 1, 2011.
- 7, 8, or 9 – Your next enrollment cycle begins April 1, 2012.

It is your responsibility to apply for renewal of enrollment timely by filing Form 8554.

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.

Continuing Professional Education:

You must keep proof of your continuing professional education for four years from the date of your renewal.

Do not attach records to this form. If we need this information, we will request it from you.

Electronic Application and Payments

You can renew and pay electronically by visiting www.pay.gov.

If you are mailing your application:

Enclose a check or money order in the amount of \$30 (\$125 if the application is for an enrollment cycle that began before April 1, 2011) made payable to the United States Treasury.

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 301510
5860 Uplander Way
Culver City, CA 90230

If you want to use regular mail, send it to:

U.S. Treasury/Enrollment
PO Box 301510
Los Angeles, CA 90030-1510

What we will do when we receive your form.

As part of the application process, we will check your tax compliance 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 tax compliance history of your business(es).

How long will it take to process your application for renewal?

The renewal application processing cycle begins January of every year, and it generally takes about 90 days to process applications. Your status is not effective until your application for renewal is approved, and you receive your new enrollment card.

Who do I call if I have questions?

To check on the status of your application for renewal after March 31, 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 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 30 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 IRS/Office of Professional Responsibility; SE:OPR; 1111 Constitution Avenue, NW; Washington, DC 20224. Do not send this form to this address; instead see the *Where to send this form* section of the instructions.