

Department of the Treasury -- Internal Revenue Service

Form **23**  
(Rev. February 1998)

## Application for Enrollment to Practice Before the Internal Revenue Service

*For IRS Use Only*

Enrollment Number

Enrollment Date

**Instructions--\*\*Read Carefully\***

Complete and sign this form (*type or print legibly using ink*), and attach check or money order for \$80, payable to the Internal Revenue Service, mail to: U.S. Treasury/IRS Enrollment, P.O. Box 845854, Dallas, TX 75284-5854. The fee is **NON-REFUNDABLE**. All items require an entry. Enter "N/A" if an item does not apply to you. **AN INCOMPLETE APPLICATION WILL BE RETURNED.**

1. Legal Name ( <i>Last, First, Middle</i> )	2. Other Names Used and Dates Used ( <i>INCLUDING MAIDEN NAME</i> )	3. Telephone Numbers  Home (____) _____  Office (____) _____
4a. Complete Home Mailing Address ( <i>Number, street, city, state, zip code</i> )	4b. Complete Business Mailing Address	5a. Date of Birth ( <i>MM/DD/YY</i> )
		5b. Place of Birth ( <i>City and State/Country</i> )

4c. Indicate which is preferred mailing address.       Home       Business

**6. Social Security Number** .....

As part of the enrollment procedures, we verify that you timely filed your Federal tax returns. So that we can locate your returns without delay, we ask that you provide us your social security number. If you filed jointly with your spouse, we also need the social security number of your spouse. Disclosure is voluntary; no law requires this disclosure, but not giving the social security number(s) may result in delayed processing of this application.

YOUR SOCIAL SECURITY NUMBER: \_\_\_\_\_

SPOUSE'S SOCIAL SECURITY NUMBER: \_\_\_\_\_ SPOUSE'S NAME: \_\_\_\_\_

7. Eligibility Information .....	YES	NO
a. Are you a successful special enrollment examination candidate? .....		
<i>(If "Yes," attach copy of letter advising you of this.)</i> .....		
b. Are you a former Internal Revenue Service employee seeking enrollment under section 10.4(b) of Treasury Department Circular No. 230? .....		
<i>(If "Yes," complete Schedule A.)</i> .....		
c. Are you an attorney or certified public accountant applying for reinstatement as an enrolled agent as a result of recent changes to Treasury Department Circular No. 230? .....		
d. Have you read and are you familiar with Treasury Department Circular No. 230? .....		

***IF you answered "No" to question 7a and 7b and 7c, DO NOT COMPLETE this FORM. You are not eligible to become an enrolled agent.***

8. Professional Practice and Other Data .....	YES	NO
<i>(If any answer to 8a through 8f is "YES," explain in detail in Schedule B.)</i>		
a. Have you ever been cited to appear before any professional body for alleged misconduct? .....		
b. Have you ever previously filed a Form 23, Application for Enrollment to Practice Before the Internal Revenue Service? .....		
c. Have you ever been previously enrolled to practice before the Internal Revenue Service? .....		
<i>(If "Yes," enter your enrollment number.)</i> _____		
d. Has any application for admission to practice you filed with a court or government department, commission, or agency, ever been denied or rejected? .....		
e. Has any Internal Revenue Service office ever held you ineligible for limited practice without enrollment? .....		
f. In the last 10 years or since your 18th birthday if sooner, have you ever been convicted or fined for the violation of any law, police regulation, or ordinance ( <i>excluding minor traffic violations for which a fine or forfeiture of \$100 or less was imposed</i> )? If "Yes," give details of each case in Schedule B, including the date and nature of the offense or violation, the name and location of the court, any penalty imposed and/or other disposition of the matter .....		

9. Tax Return Information .....	YES	NO	NOT REQUIRED
a. Were you assessed a penalty or addition to tax with regard to any tax matter for which you had responsibility, including estimated tax payments for the current year or preceding 3 years? ..... <i>(If "YES," explain in detail in Schedule B.)</i>			
b. Did you timely file your required Federal Tax returns and pay all taxes due for the current year and each of the preceding 3 years? ..... <i>(If "NO" explain in detail in Schedule B. Include in your explanation the existence of any installment agreement relative to unpaid taxes.)</i>			
c. Please <b>COMPLETE</b> this section for any returns filed under (b.) above as it relates to you individually or in your business capacity. e.g. Partner, Officer or Business Owner .....			

Year	Enter Exact Names and Addresses As Shown on the Returns	Taxpayer Identification Number	Type of Return <i>(940, 941, 1040, 1041, 1120, 1120-S, 1045, 720, etc.)</i>
19__			
19__			
19__			
19__			
19__			
19__			
19__			
19__			

**10. Signature and Date .....**

An investigation of your application will be made. An intentionally false statement or a major omission in completing this application is a violation of 18 U.S.C. 1001, and may also be grounds for denial of your application or for later revocation, disbarment, or suspension of your enrollment to practice before the Internal Revenue Service.

**BEFORE SIGNING THIS APPLICATION:**

- a. Include Spouse's SSN if you filed jointly for the current or the preceding 3 years.
- b. If a former employee, indicate employment dates, position title(s), supervisor(s) name(s), address(es) and telephone number(s) of most recent employing office, and attach position description.

Under penalties for intentional false statements or major omissions, (18 U.S.C. 1001), I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
(APPLICANT'S SIGNATURE) \_\_\_\_\_  
(DATE)

## SCHEDULE A

**Instructions:**

Complete Schedule A only if your enrollment application is based on former Internal Revenue Service employment. Include only qualifying employment. Section 10.4(b)(3)(i) of Treasury Department Circular No. 230, provides that enrollment on account of employment in the Internal Revenue Service may be of unlimited scope or may be limited to permit the presentation of matters only of the particular class or only before the particular unit or division of the Internal Revenue Service for which the former employment in the Internal Revenue Service has qualified the applicant. It shall be requisite for enrollment on account of such employment that the applicant shall have had a minimum of 5 years continuous employment in the Internal Revenue Service and during such time was regularly engaged in applying and interpreting the provisions of the Internal Revenue Code and the regulations thereunder. Application for enrollment on account of employment in the Internal Revenue Service must be made within 3 years from the date of separation from such employment. Attach a copy of your position description for the employment under which you are basing eligibility for enrollment.

### FORMER INTERNAL REVENUE SERVICE EMPLOYMENT INFORMATION

1. ENTER YOUR DATE OF SEPARATE FROM EMPLOYMENT WITH THE INTERNAL REVENUE SERVICE (MM/DD/YY): \_\_\_\_\_

Application for enrollment on account of employment in the Internal Revenue Service must be made within 3 years from the date of separation from such employment. The application for enrollment should not be filed until the individual has separated from employment with the Internal Revenue Service.

State the reason(s) you left Internal Revenue Service Employment:

	YES	NO
2. While employed with the Internal Revenue Service, were you ever:		
a. reprimanded?		
b. notified of unsatisfactory performance?		
c. suspended from your job?		
d. reduced in pay or grade?		
e. notified of pending removal from the Service?		

Provide a detailed explanation in Schedule B of any "YES" answers to the above questions.

Employment Dates		Position Title and Nature of Worked Performed. Include Supervisor's Name and Post of Duty.	Address and Telephone Number of District Office. If POD was the National Office, please give Chief Area.
From	To		

