

APPLICATION FOR RENEWAL OF ENROLLMENT TO PRACTICE
BEFORE THE INTERNAL REVENUE SERVICE

A. ENROLLMENT NUMBER:

Name:

Address:

Daytime Telephone Number _____

SSN: _____

B. 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 to 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 your period of ineligibility.)

C. REPORT OF CONTINUING PROFESSIONAL EDUCATION

Enter the total hours (for the 1996-1999 cycle) of qualifying continuing professional education completed in each category below.

1. [hrs.] Participant in a formalized education program.
2. [hrs.] Participant in correspondence or individual study program(s).
3. [hrs.] Instructor, discussion leader, or speaker. (Limited to 50% of the continuing professional education requirement for enrollment cycle.)
4. [hrs.] Author of published articles or books. (Limited to 25% of the continuing professional education requirement for the enrollment cycle.)

_____ TOTAL HOURS

5. **CREDIT EARNED BY EXAMINATION.** (NOTE: If you obtained your initial enrollment during the 1996-1999 cycle, this category does **NOT** apply to you.) If you became an Enrolled Agent prior to the 1996-1999 cycle, please answer the following question:

- a. Did you **retake** the Special Enrollment Examination, **and** pass all 4 parts during the 1996-1999 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've earned 56 hours of continuing professional education credit).

- b. In addition, you must have earned 16 hours of continuing education during the last year (2/1/98 – 1/31/99) of the enrollment cycle. Did you complete a minimum of 16 hours of qualifying continuing education during this period?
YES _____, NO _____. Show these hours in the above category(ies) 1 through 4 as appropriate.

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

D. OTHER DATA:

1. 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 \$100 or less was imposed) since the issuance or latest renewal of your enrollment? (If "yes," attach statement specifying the date, name and location of the court, nature of the offense or violation and penalty imposed or other disposition of case.)

YES _____ NO _____

2. Have you timely filed all required U.S. tax returns which became due since the issuance or latest renewal of your enrollment? (If "no," attach statement specifying the type of return, the taxable period covered and any penalty imposed.)

YES _____ NO _____

3. 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," please attach statement specifying the date, name and location of disciplinary authority, nature of misconduct and discipline imposed.)

YES _____ NO _____

E. 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: _____

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 THE 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.

FOR OFFICIAL USE ONLY

Approved: _____ Disapproved: _____

Date Date

INSTRUCTIONS FOR COMPLETING FORM 8554

1. Review carefully the information printed in Section A and make corrections in the space provided.
2. Check the appropriate line in Section B to indicate your eligibility status.
3. Complete the Report of Continuing Professional Education in Section C. Remember you are reporting only continuing professional education hours earned between 2/1/96 and 1/31/99; or if enrolled during the cycle, 2 hours for each month you were enrolled between 2/1/96 and 1/31/99.
4. Answer the questions in Section D.
5. Sign and date the form in Section E.
6. Attach a check or money order for \$80 payable to Internal Revenue Service.
*Mail to: U.S. Treasury/IRS Enrollment, P.O. Box 845854, Dallas TX 75284-5854.

*NOTE: 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.

***** THE RENEWAL FEE IS \$80.*****