

Department of the Treasury - Internal Revenue Service

Form **23**  
(Rev. September 2000)**Application for Enrollment to Practice  
Before the Internal Revenue Service***For IRS Use Only*

Enrollment Number

Enrollment Date

**Instructions-(General)**

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.** If you have additional questions, you may contact us via email at EPP@IRS.GOV

**1. Legal Name (Last, First, Middle)****2. Other Names Used and Dates Used  
(INCLUDING MAIDEN NAME)****3. Telephone Numbers**

Home (\_\_\_\_) \_\_\_\_\_

Office (\_\_\_\_) \_\_\_\_\_

Email: \_\_\_\_\_

**Instructions** for question 4:

- As applicable, enter: street number; street; apartment, suite, or box number; city; state; and ZIP code.
- The address you enter will be the address under which you are enrolled; it is the address where we send your correspondence concerning your enrollment.
- If your enrollment mailing address changes, 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.  
Send your change of address to: IRS—Detroit Computing Center, P.O. Box 33968 Detroit, MI 48232 Attn: EPP Unit
- 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.
- 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 organizations seeking to offer you goods or services; telephone contacts or correspondence with individual members of the public; and Websites.
- If you do not sign the Optional Privacy Act Consent to Public Disclosure of Enrollment Mailing Address, your enrollment mailing address will remain confidential.
- 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.

**4. Enrollment Mailing Address****5a. Date of Birth  
(MM/DD/YY)****5b. Place of Birth  
(City and State/Country)**

**Optional Consent to Public Disclosure of Enrollment Mailing Address—Read Instructions, Item 4.** 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. 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? (If "Yes," attach copy of letter advising you of this.)		
b. Are you a former Internal Revenue Service employee seeking enrollment under section 10.4(b) of Treasury Department Circular No. 230? (If "Yes," complete Schedule A.)		
c. Are you an attorney or certified public accountant applying for reinstatement as an enrolled agent as a result of the 1994 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 (If any answer to 8a through 8f is "YES," explain in detail in Schedule B.)	YES	NO
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? (If "Yes," enter your enrollment number.) _____		
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 (excluding minor traffic violations for which a fine or forfeiture of \$500 or less was imposed)? 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? (If "YES," explain in detail in Schedule B.)			
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? (If "NO" explain in detail in Schedule B. Include in your explanation the existence of any installment agreement relative to unpaid taxes.)			
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. Attach additional pages if you need more space.			

Year	Enter Exact Names and Addresses As Shown on the Returns	Taxpayer Identification Number	Type of Return (940, 941, 1040, 1041, 1120, 1120-S 1045, 720, etc.)
19__			
19__			
19__			
20__			

**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.

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 (For use by former Internal Revenue Service employees only)**

**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. Also, please attach any information regarding formal education, training, licenses and work experience that would impact on the approval of your application for enrollment to practice before the IRS.

**FORMER INTERNAL REVENUE SERVICE EMPLOYMENT INFORMATION**

**1. Enter your date of separation 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
<b>2. While employed with the Internal Revenue Service, were you ever:</b>		
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 state your office/organization.
From	To		

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, state your office/organization.
From	To		

**SCHEDULE B**

**Instructions:**

If you answered **YES** to any one of the questions **8a through 8f** or **9a** on page 2, or **Schedule A questions 2a through 2e** on page 3, you must explain in detail. If you answered **NO** to question **9b** on page 2 you must explain in detail. Enter question number and the appropriate explanation below.

Item	Explanation

**PRIVACY ACT STATEMENT**

Section 330 of title 31, United States Code, authorizes collection of this information. The primary use of this information is for the Director of Practice to act upon applications for enrollment to practice before the Internal Revenue Service and to maintain rosters of enrolled agents. Additional disclosures of the information may be made to Federal, state, or foreign agencies if relevant for their use in investigations of violations of laws or regulations, for hiring and retaining an individual, or granting a security clearance, license, contract, grant or other benefit. Furnishing the information on this form is voluntary but failure to do so may result in failure to grant you enrollment.

**Paperwork Reduction Act Notice**

We are requesting the information on this form to determine if you are qualified for 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.

**If you have any 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 office. Instead, mail it to the address shown at the top of the form.**