

Part IV - Items of General Interest

Delay of Rolling Renewal Schedule for Enrolled Agents under section 10.6(d)(1) of Treasury Department Circular No. 230, 31 CFR part 10.

Announcement 2003-68

The Internal Revenue Service announces a delay of the implementation of the new rolling renewal schedule for enrolled agents to renew their enrollment under section 10.6(d)(1) of the Regulations Governing Practice Before the Internal Revenue Service, Treasury Department Circular No. 230, 31 CFR part 10. Under Treasury Department Circular No. 230, amended July 26, 2002, approximately one-third of all enrolled agents will renew their enrollment each year according to a rolling renewal schedule for enrollment. Except for those individuals who receive their initial enrollment after November 1, 2003, individuals licensed to practice before the Internal Revenue Service who have a social security number or tax identification number that ends with the numbers 0, 1, 2 or 3 (affected enrolled agents) are scheduled to apply for enrollment between November 1, 2003, and January 31, 2004.

To ensure an orderly transition to rolling renewals, the implementation of the new renewal of enrollment schedule for affected enrolled agents will be delayed until the 2004 calendar year. The Internal Revenue Service will publish the schedule for affected enrolled agents to apply for renewal of enrollment in the Internal Revenue Bulletin and on the Office of Professional Responsibility webpage at <http://www.irs.gov/taxpros/agents/index.html> at least 30 calendar days prior to the beginning of the period for renewal of enrollment and no later than June 1, 2004. The period for renewal of enrollment will last at least 60 calendar days, but no more than 90 calendar days.

Affected enrolled agents should not file an application for renewal of enrollment before the period for renewal of enrollment is announced in the Internal Revenue Bulletin and on the Office of Professional Responsibility webpage. This delay will not impact an affected enrolled agent's current status as an enrolled agent in good standing. This delay will not affect the number of hours of continuing professional education required for renewal or the time period within which these hours must be completed.

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