May 1, 2004

Dear Enrolled Agent:

We are beginning our staggered renewal process as outlined in the Treasury Department Circular No. 230. Enrolled Agents with a Social Security Number ending in 0, 1, 2, or 3 must apply for renewal no later than July 31, 2004.

We have enclosed a Form 8554, Application for Renewal of Enrollment to Practice before the Internal Revenue Service. Please complete the enclosed renewal application, and submit it along with your enrollment fee of $80 by personal check or money order made payable to the Internal Revenue Service and mail them to: U.S. Treasury/IRS Enrollment Renewals, P.O. Box 845854, Dallas, TX 75284-5854.

Continuing Professional Education (CPE) Requirements for renewal are as follows:
A minimum of 16 hours of CPE is required annually. Therefore, if you were enrolled prior to January 1, 2002, your CPE requirement to renew your enrollment is 32 hours. However, for individuals who became enrolled agents in the middle of a calendar year during the staggered renewal period, you are only required to have 2 CPE hours per month during the remainder of the calendar year (not to exceed 16 hours per year). For example, an individual who was enrolled in October, 2003, must have taken 6 hours of CPE during the remainder of calendar year 2003. For information about the staggered enrollment schedule, see the Treasury Department Circular No. 230, effective July 26, 2002, or visit us at http://www.irs.gov/taxpros/agents/index.html.

We anticipate that all Renewal Enrollment Cards will be issued by November 30, 2004. Your current enrollment card will continue to be valid until you receive your new one, unless you are otherwise notified.

Please disregard this letter if you were enrolled after November 1, 2003. Your enrollment card is effective through March 31, 2007, and you will not be required to renew, at this time.

If you should have any questions, please contact Donna Bryant, Chief, Enrolled Practitioner Program Section at (313) 234-1277.

Sincerely,

Diane M. Frederick
Chief, Office of Practitioner Enrollment

Enclosure