

Part IV - Items of General Interest

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

Announcement 2004-35

The Internal Revenue Service announces the 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. Individuals enrolled to practice before the Internal Revenue Service who received their initial enrollment on or before November 1, 2003 and who have a social security number that ends with the numbers 0, 1, 2 or 3 (affected enrolled agents) must apply for renewal of enrollment between **June 1, 2004** and **July 31, 2004**.

The Internal Revenue Service previously announced a delay in the renewal of enrollment for affected enrolled agents in Announcement 2003-68, 2003-45 I.R.B. 1050. This delay in the renewal of enrollment did not impact an affected enrolled agent's current status as an enrolled agent in good standing. This delay also did not affect the number of hours of continuing professional education required for renewal or the time period within which these hours must be completed.

Affected enrolled agents must apply for renewal of enrollment by submitting to the Internal Revenue Service a completed Form 8554, Application for Renewal of Enrollment to Practice Before the Internal Revenue Service. This form can be downloaded at www.irs.gov. Enrollment cards will be issued shortly after applications for renewal of enrollment are processed by the Office of Professional Responsibility.

Enrolled agents not affected by this announcement should refer to sections 10.6(d)(2) and (3) of Treasury Department Circular No. 230 (July 26, 2002) to determine the period within which to apply for renewal of enrollment. Additional changes, if any, to the renewal periods for enrolled agents not affected by this announcement will be published in the Internal Revenue Bulletin and on the Office of Professional Responsibility webpage at <http://www.irs.gov/taxpros/agents/index.html>. Additional information regarding enrollment and continuing professional education can be found on the Office of Professional Responsibility webpage at <http://www.irs.gov/taxpros/agents/index.html>.

The principal author of this announcement is Heather L. Dostaler of the Office of Associate Chief Counsel (Procedure and Administration). For further information regarding this announcement contact Heather L. Dostaler on (202) 622-4940 (not a toll-free call).