



RETURN PREPARER OFFICE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Date of Issuance: 09-30-2025

Control Number: RPO-01-0925-0001
Expiration Date: September 30, 2027
Affected IRM(s): [1.25.2](#)
25.20.6 (Pending)

MEMORANDUM FOR

FROM: Kimberly D Rogers /s/ *Kimberly D Rogers*
Director, Return Preparer Office
Return Preparer Office (RPO)

LuCinda Comegys /s/ *LuCinda Comegys*
Director, Accounts Management
Taxpayer Services (TS)

SUBJECT: Emergency Interim Guidance for [IRM 1.25.2](#), Practice Before the Service,
Practitioner Enrollment

This memorandum issues updated procedures in IRM 1.25.2, Practice Before the Service, Practitioner Enrollment, until IRM 25.20.6, Practitioner Enrollment Telephone Procedures, is published. Please ensure this information is distributed to all affected employees and managers within your organization responsible for following these procedures.

Purpose: To standardize guidance on the IRM process, create IRM 25.20.6 and update IRM 1.25.2 procedures which have not yet posted to IRM platforms. These IRMs describe how to administer the enrolled practitioner program telephone calls for Enrolled Agents and Enrolled Retirement Plan Agents.

Procedural Change: See “Attachment 1: Interim Guidance RPO-01-0925-0001” below for revised procedures on:

- Transitioning the telephone calls from RPO to Accounts Management

Effect on Other Documents: This guidance will be incorporated into a new IRM 25.20.6, Practitioner Enrollment Telephone Procedures, and updated in IRM [1.25.2](#) by September 30, 2027.

Effective Date: Immediately

Contact: Please contact Marla Collier or Theresa Wellons for all questions.

Distribution: [E-FOIA criteria](#))
(<https://www.irs.gov/privacy-disclosure/foia-library>)]

Attachment Interim Guidance: RPO-01-0925-0001

1.25.2.3.9 ~~(11-18-2022)~~(MM-DD-YYYY)

The Enrolled Practitioner Helpline For Accounts Management (AM) Employees

(1) The IRS has a dedicated Enrolled Practitioner Helpline (“the Helpline”) for anyone with questions about applying for or maintaining Enrolled Agent (EA) EA or ERPA Enrolled retirement plan agent status. The Helpline number and hours of operation are posted online at <https://www.irs.gov/tax-professionals/enrolled-agents/contact-the-office-of-enrollment>.

~~(2) The Helpline is staffed by LIEs during all hours of operation.~~ The Helpline is staffed by Accounts Management Customer Service Personnel during all hours of operation.

~~(3)~~ (3) The Enterprise Case Management (ECM) is the system used to capture data from EA/ERPA enrollment and renewal applications.

1.25.2.3.9.1 ~~(11-18-2022)~~

Telephone Protocol

~~(1) Customers expect timely, accurate and professional service. The way employees handle a call affects the way customers perceive the IRS; it is vital that each call be managed pleasantly, accurately, and efficiently.~~

~~(2) When answering the Helpline:~~

- ~~a) Address the caller by title and last name (Mr. Jones or Ms. Smith). Use courteous phrases such as “Thank you, Mr. Jones”, “Thank you for holding” or other appropriate expressions.~~
- ~~b) Listen attentively and show a willingness to resolve the problem.~~
- ~~c) Allow the caller to finish his or her question or statement. Apologize for any interruptions or misunderstandings.~~
- ~~d) Avoid all distractions when handling a call.~~

1.25.2.3.9.2 ~~(11-18-2022)~~(MM-DD-YYYY)

General Telephone Procedures

~~(1) Customers expect timely, accurate and professional service. The manner in which employees handle each call affects the way customers perceive the IRS; it is vital that each call be managed pleasantly, accurately, and efficiently. Greet the caller immediately, stating the name of the department, your title (e.g., Mr., Mrs., Ms., or Miss), your last name and your ID number.~~

~~**Note:** Employees *must* provide their 10-digit SmartID Number when communicating with taxpayers. Every employee has a SmartID Number in order to comply with Homeland Security Presidential Directive 12.~~

~~(2) Authenticate the caller’s identity, when applicable, according to IRM 1.25.2.3.9.3 .~~ When answering the Helpline:

Attachment Interim Guidance: RPO-01-0925-0001

- a) Greet the caller immediately, stating “Thank you for calling the IRS”, your title (e.g., Mr., Mrs., Ms., or Miss), your last name and your ID number, and ask the caller how you may assist them.

Note: Employees must provide their 10-digit SmartID when communicating with taxpayers. Every employee has a SmartID Number in order to comply with Homeland Security Presidential Directive 12.

- ~~(3) Listen carefully to the caller’s questions and/or concerns~~ If the caller states they want an account status:

<u>Account Type:</u>	<u>Process:</u>
<u>For their own account</u>	<u>Follow authentication procedures</u>
<u>For an account other than their own</u>	<u>Follow 3rd party verification procedures</u>
<u>If not for an account status, continue</u>	<u>NA</u>

- ~~(4) Apologize for any clear or certain IRS error. Ask pertinent questions and pay close attention to the responses; this will help determine exactly how to assist the caller. Paraphrase the caller’s statements, if needed, to ensure you have identified the issue~~ Listen carefully to the caller’s concerns.

- ~~(5) Research E-Trak and other applicable systems to determine the best resolution. Address all of the caller’s questions and issues to avoid multiple calls back to the Helpline. This includes issues that are not raised by the caller but are evident from looking at the E-Trak record. Allow the caller to finish his or her question or statement. Apologize for any interruptions or misunderstandings.~~

- ~~(6) When it is necessary to put a caller on hold, ask permission first, and wait for a response. Always use the Hold button, not the Mute button, when placing a caller on hold. Do not keep the caller on hold for more than three minutes without checking back with the caller and providing a status of the call.~~

Note: ~~If it appears the research is going to take more than a few minutes, let the caller know you need additional time to research, review or locate the information. Obtain the caller’s telephone number and advise him or her you will call back within the next two business days. Avoid all distractions when handling a call.~~

- ~~(7) Provide the caller with a suitable answer or resolution and advise the caller of any actions he or she must take to help resolve the problem.~~ ~~(8) Paraphrase the caller’s statements to ensure you have identified the issue. Ask pertinent questions and pay close attention to the responses; this will help determine exactly how to assist the caller.~~

- ~~(8) If the caller requests to speak with a manager, state that the manager will call back within 24 hours and then notify the manager. Apologize for any clear or certain IRS error.~~

Attachment Interim Guidance: RPO-01-0925-0001

~~(9) To indicate closure, ask the caller if all questions and needs have been addressed.~~ Research the case processing system and other applicable systems to determine the best resolution. Address all of the caller's questions and issues to avoid multiple calls back to the Helpline.

~~(10) If accessing the caller's E-Trak record, enter notes about the call in the E-Trak case history, including the issue(s), answers provided, and any actions taken.~~ When it is necessary to put a caller on hold, ask permission first, and wait for a response. Always use the Hold button, not the Mute button, when placing a caller on hold. Do not keep the caller on hold for more than 5 minutes without checking back with the caller and providing a status of the call.

Note: If it appears the research is going to take more than a few minutes, let the caller know you need additional time to research, review or locate the information.

~~(11) Provide the caller with a suitable answer or resolution and advise the caller of any actions he or she must take to help resolve the problem.~~

~~(12) If the caller requests to speak with a manager, state that the manager will call back within 2 business days. Refer to IRM 1.25.2.3.9.4.1 Referral Submission to prepare a referral for a call back.~~

~~(13) To indicate closure, ask the caller if all questions and needs have been addressed.~~

~~(14) If accessing the caller's case processing system record, enter notes about the call in the contact log, including the issue(s), answers provided, and any actions taken.~~

1.25.2.3.9.3 (MM-DD-YYYY)

Wrap Time

~~(1) Wrap time is the time used by an employee to finish work related to a call after the call has been disconnected. While in wrap time, the employee is unavailable to take another call.~~

~~(2) Attempt to complete all actions related to a call, including entering account history notes, before the call is disconnected. Wrap time should be minimal except in rare instances, such as when the caller is unable to stay on the line or the call prematurely disconnects.~~

1.25.2.3.9.4 (MM-DD-YYYY)

Enterprise Case Management System (ECM)

~~(1) Enterprise Case Management (ECM) is a web-based case management system housing Enrolled Agents and Enrolled Retirement Plan Agents.~~

~~(2) You can access ECM directly through <https://ecm.enterprise.irs.gov/prweb/PRAuth/app/rpoapp>~~

Attachment Interim Guidance: RPO-01-0925-0001

(3) Once your access is established via a BEARS request to the RPO business application you will log into ECM using the Single Sign On (SSO) option. You will acknowledge the government banner, which states this is a US Government System for authorized use only.

(4) RPO Home screen is the default view once a user has logged in and will allow for navigation to all areas of the ECM application.

(5) Left Hand Panel includes the following links:

<u>Case Search</u>	<u>This is the search box located in the top left of the screen. It allows the capability to search specific cases in ECM.</u>
<u>Create</u>	<u>The access point to create a referral. Refer to IRM 1.25.2.3.9.4.</u>
<u>Home</u>	<u>Default screen that appears upon log in. This allows for easy navigation to all areas of the ECM Platform</u>
<u>My Work</u>	<u>Displays a list of all work assigned to the user. No work items will be assigned to Customer Service Representatives.</u>
<u>Practitioner Records</u>	<u>This area allows the user to search for existing practitioners' information and view any cases or history associated with the practitioner.</u>
<u>Notifications</u>	<u>NA</u>
<u>Recents</u>	<u>"Recently Viewed Items" feature that allows quick navigation to recently accessed items.</u>
<u>Practitioners Information</u>	<u>Displays the practitioners entity and Enrolled Agent status information.</u>
<u>Document</u>	<u>Displays available documents and allows the user to upload and download.</u>
<u>Contact Log</u>	<u>Allows for the user to view and make edits to the contact log.</u>
<u>Waivers</u>	<u>Displays a list of all Continuing Education waivers and their status.</u>

Attachment Interim Guidance: RPO-01-0925-0001

<u>CE</u>	<u>Displays all renewals and the CE hours reported on the renewal form.</u>
<u>Cases</u>	<u>Lists all enrollment and renewal cases along with the received date, Case ID, cycle, Form Type, Assigned to, Status, Disposition and Disposition Date.</u>
<u>Audits</u>	<u>Lists all recent Continuing Education audits and their status.</u>

<u>Legacy Information</u>	<u>Displays the historical data from the legacy system(eTrak).</u>
---------------------------	--

(6) Practitioner Record Search allows you to search for a practitioner using the search criteria field. Practitioners can be searched using their first or last name, PTIN, SSN (must include dashes), or Enrolled Agent #.

(7) Search Results will include the practitioners enrollment status, expiration date and provide the options to edit practitioner, view practitioner, view cases, and view history.

Note: Edit Practitioner will allow you to view the practitioners full record which will include the practitioners information, documents, contact log, waivers, CE, Cases, Audits and Legacy Information.

(8) View Cases will display all corresponding cases related to the practitioner. By selecting the Case ID the form will populate which will allow the user to make the following selections in the left-hand panel.

<u>Case Summary</u>	<u>Displays all information submitted on the Form including practitioner information, business information, payment information, form details and CE information.</u>
<u>Contact Log</u>	<u>Displays the contact log for a quick view of prior contact logs</u>
<u>Legacy Information</u>	<u>Displays the historical data from the legacy system(eTrak).</u>
<u>Activities</u>	<u>Currently not usable in ECM and contains no data.</u>

Attachment Interim Guidance: RPO-01-0925-0001

<u>Outcomes</u>	<u>Currently not usable in ECM and contains no data.</u>
<u>Case History</u>	<u>Lists all systemic and manual case notes.</u>

(9) The actions tab drop down on the case allows for easy navigation back to the practitioner record search by selecting “Practitioner Search”. A user can select “Add contact log” to add contact log notes directly from the case.

1.25.2.3.9.5 (11-18-2022MM-DD-YYYY)

Authentication

(1) Authentication is the process of verifying the identity of the caller. A caller must provide certain data before you can disclose sensitive information such as PII or the status of an enrollment application. General disclosure information is located in IRM 11.3, **Disclosure of Official Information**.

(2) EAs or ERPAs may call requesting information about their accounts or general information about the enrollment program. Third parties also call to inquire about the enrollment status (example: active, inactive, terminated) of a specific individual.

~~(3) Before accessing and releasing information from E-Trak, IDRS or other systems containing sensitive information, ask the caller for the following identifying data and compare it to what is in the E-Trak record:~~ Before releasing information from the case processing system or other systems containing sensitive information, ask the caller for the following identifying data and compare it to what is in the case processing system record:

- a) Identification Number- Acceptable identification numbers are Enrollment number, SSN, or PTIN
- b) Full name
- c) Address

(4) If unable to provide the correct address, ask the caller for one of the following identifying data and compare it to what is in the ~~E-Trak record:~~ case processing system record:

- a) Date of Birth
- b) An acceptable identification number which was not previously provided. See above, IRM 1.25.2.3.9.3(2)(a).

(5) If unable to authenticate the caller:

- a) Inform caller, “Based on your responses to these questions I am not able to authenticate you on this account. The information you have provided does not match our records and I cannot disclose any account information.”
- b) Inform the caller they can check their records and call us back.

Attachment Interim Guidance: RPO-01-0925-0001

(6) Third Party Verification - Only requires name and/or any additional identifier the caller can provide.

Note: No information considered to be sensitive will be provided to the 3rd party. Refer to IRM 1.25.2.3.9.4.1, In Scope – Common Call Topics for additional information once the 3rd party and the issue has been identified.

(7) If an inadvertent unauthorized disclosure of PII occurs during a telephone contact, see IRM 10.5.4, Privacy and Information Protection, Incident Management Program for the data breach reporting requirements.

1.25.2.3.9.6 (MM-DD-YYYY) Responding to Telephone Calls

(1) The Enrolled Practitioner Helpline frequently receives phone calls from EAs or ERPAs requesting information about their accounts or general information about the enrollment program. Third parties also call to inquire about the enrollment status of a specific individual.

1.25.2.3.9.6.1 (MM-DD-YYYY) Common Call Topics

(1) Refer to the following table that covers common call topics and information on what to do to resolve the call.

<u>Issue:</u>	<u>Action Required:</u>
<u>Status of correspondence</u>	<p><u>Provide the caller status based on how they submitted the correspondence:</u></p> <ul style="list-style-type: none">: <u>Email- confirm caller received an automated response. Advise to allow approximately 3 business days for a response.</u>: <u>Fax- advise caller to allow up to 30 days for a response.</u>: <u>Mail- advise caller to allow up to 30 days for a response.</u> <p>Note: <u>This does not include application forms which have a separate processing time frame.</u></p>

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>EA status verification – 3rd Party</u></p>	<ul style="list-style-type: none">• <u>If the caller is an IRS employee: refer the employee to the RPO website for future verifications. Continue with verification.</u> <u>(https://irs.gov.sharepoint.com/sites/RPO, which hosts the enrolled agent listing.</u>• <u>If the caller is a third party: release only the following information:</u><ul style="list-style-type: none">a) <u>a. Full name of EA</u>b) <u>b. Enrollment Status - (example: active, inactive, terminated)</u>c) <u>c. Effective date of current status</u>d) <u>d. Date of enrollment</u>e) <u>e. Termination of enrollment, without disclosing reason for termination</u>f) <u>f. Expiration date</u> <p><u>Note:</u> <u>The status of an enrollment application and the EA enrollment status (example: active, inactive, terminated) are different. EA enrollment status is not considered PII.</u></p> <ul style="list-style-type: none">• <u>Enter notes about the call in the case processing system record of the enrollee on any third-party request, including the issue(s) and answers provided.</u>
--	--

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>EA self-status verification</u></p>	<ul style="list-style-type: none">: <u>Authenticate caller - (1.25.2.3.9.5 Authentication)</u>: <u>Go to contact log for initial research. Provide caller with requested information such as enrollment number, current status, expiration date, or other account related information</u>: <u>Enter notes about the call in the case processing system record of the enrollee including the issue(s) and answers provided, and any actions taken.</u>: <u>For an initial enrollment application the standard processing time is 60 days. Inform the caller of the processing time and offer to check the account for the status. If enrollment has already been granted, provide the caller with the enrollment number and a timeframe for receiving the enrollment card.</u>: <u>For a renewal application, the standard processing time is 90 days. Inform the caller of the processing time and offer to check the account for the status.</u>: <u>For former employees, the standard processing time for initial enrollment is 60 days plus any time needed by RPO Suitability and TIGTA for additional processing. Tell the caller that the application should be processed within 120 days, but it will depend on the complexity of the research.</u> <p><u>Note:</u> <u>3rd party callers cannot receive this information.</u></p>
<p><u>EA listing</u></p>	<p><u>Refer the caller to the publicly accessible IRS Electronic Reading Room, Active Enrolled Agent Listing.</u></p>

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>Name change</u></p>	<p><u>Advise the caller to request the change by email, if the caller is unable to email then provide mail or fax options. Legal documentation is required to support a name change.</u> <u>Email address: epp@irs.gov</u> <u>Mailing Address:</u> <u>Enrolled Agent Policy & Management</u> <u>127 International Drive, Room EA-125</u> <u>Franklin, TN 37067</u> <u>Fax: 855-889-7959</u> <u>If accessing the caller's case processing system record, enter notes about the call in the case processing system record of the enrollee including the issue(s) and answers provided.</u></p>
<p><u>Mailing address, telephone number or email changes</u></p>	<p><u>Changes must be requested by email. if the caller is unable to email then provide mail or fax options. Both the old and new information being changed must be included when requesting an update.</u> <u>Email address: epp@irs.gov</u> <u>Mailing Address:</u> <u>Enrolled Agent Policy & Management</u> <u>127 International Drive, Room EA-125</u> <u>Franklin, TN 37067</u> <u>Fax: 855-889-7959</u> <u>If accessing the caller's case processing system record, enter notes about the call in the case processing system record of the enrollee including the issue(s) and answers provided.</u></p>

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>Assistance with applying for enrollment or renewal</u></p>	<p><u>Refer the caller to these sites for answers to questions about the application and testing processes:</u></p> <ul style="list-style-type: none">: <u>For applications, the IRS Enrolled Agent website at https://www.irs.gov/tax-professionals/enrolled-agents, and,</u>: <u>For testing, the testing vendor website.</u> <p><u>Prometric website or phone number:</u> <u>www.prometric.com/see</u> <u>800-306-3926, M-F from 8 to 9 EST</u> <u>If accessing the caller's case processing system record, enter notes about the call in the case processing system record of the enrollee including the issue(s) and answers provided.</u></p>
<p><u>Late renewals</u></p>	<p><u>Explain the renewal time frame and CE requirements.</u> <u>IF the SSN ends in then Renew between</u></p> <ul style="list-style-type: none">: <u>0, 1, 2 or 3 - November 1, 2027 and January 31, 2028</u>: <u>4, 5 or 6 - November 1, 2025 and January 31, 2026</u>: <u>7, 8, 9 or no SSN - November 1, 2026 and January 31, 2027</u> <p>: <u>The standard processing time is 90 days.</u> : <u>Refer to IRS.gov Maintain your enrolled agent status Internal Revenue Service, for continuing education requirements.</u> <u>Advise the caller, proof of CE is required if hours are not verifiable in PTIN account (www.IRS.gov/PTIN). Proof of CE may be emailed to epp@irs.gov. If the caller is unable to email then provide mail or fax options. Mailing Address:</u> <u>Enrolled Agent Policy & Management</u> <u>127 International Drive, Room EA-125</u> <u>Franklin, TN 37067</u> <u>Fax: 855-889-7959</u></p>

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>Request for blank Form 23, Form 8554, Form 8554-EP</u></p>	<p><u>Encourage the caller to apply for enrollment or renewal online at Pay.gov. If the caller does not wish to apply online, direct him or her to IRS.gov to obtain a blank form from the Forms and Publications repository. Completion and mailing instructions are on the forms.</u></p>
<p><u>Continuing Education (CE) Requirement Questions</u></p>	<p><u>-Advise the caller of the number of CE hours for their cycle and specify how many hours must be for ethics. Refer to IRS.gov/ea Maintain your enrolled agent status Internal Revenue Service, for continuing education requirements. Refer the caller to Publication 5186, Continuing Education (CE) Requirements Chart for Enrolled Agent Renewal. Advise the caller they can verify current completed CE and ethics courses on their www.IRS.gov/PTIN account.</u> <u>Note:</u> <u>If the enrollee did not complete the required CE hours during their cycle, advise them they can make up the missing CE hours however those hours cannot be counted again toward their next renewal cycle.</u></p>
<p><u>CE Inquiries – Approved courses and missing hours</u></p>	<p><u>If a caller asks where to find approved CE courses refer the caller to the IRS- Approved Continuing Education Provider Listing available at www.irs.gov/ea</u> <u>If hours are missing, advise the caller to contact the CE provider for assistance. The IRS is unable to manually update course listings – the information must be reported from the CE provider.</u> <u>Note:</u> <u>All courses must contain an approved IRS program number, which is listed on the certificate of completion and reported to the EA’s www.IRS.gov/PTIN account.</u> <u>Note:</u> <u>For course specific questions refer the caller to the CE provider.</u></p>

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>Notification of a deceased EA or ERPA</u></p>	<p><u>Advise the caller notification of death must be made via email, if the caller is unable to email then provide mail or fax options. No death certificate is required. Email address: epp@irs.gov</u> <u>Mailing Address:</u> <u>Enrolled Agent Policy & Management</u> <u>127 International Drive, Room EA-125</u> <u>Franklin, TN 37067</u> <u>Fax: 855-889-7959</u></p>
<p><u>New enrollment card or certificate</u></p>	<p><u>: If the prior card or certificate was lost or stolen, advise the caller to submit the request in email, if the caller is unable to email then provide mail or fax options. Email address: epp@irs.gov</u> <u>Mailing Address:</u> <u>Enrolled Agent Policy & Management</u> <u>127 International Drive, Room EA-125</u> <u>Franklin, TN 37067</u> <u>Fax: 855-889-7959</u></p> <p><u>: Cards and certificates must be mailed; they cannot be scanned or emailed. EAP&M will send a card or certificate to the same address three times. After that, the enrollee must provide a written address change before another card or certificate is sent.</u></p> <p><u>Note: Mailing timeframe is 14-20 business days for domestic mail and 60 business days for international mail. Enter notes about the call in the case processing system record of the enrollee including the issue(s) and the reason for the new document(s).</u></p>

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>Response to inactivation or termination notice</u></p>	<p><u>Verify the status of the EA</u></p> <ul style="list-style-type: none">: <u>INACTIVE: Advise if an inactive EA/ERPA letter was received that he or she may submit a renewal application and pay the applicable fees if all requirements have been met. Requirements include holding an active PTIN (EAs only) and taking all required CE credits.</u>: <u>TERMINATED: Advise a terminated EA in order to become active again, he or she must: retake and pass the SEE, obtain or have an active PTIN (EAs only), file a Form 23, and o pay the applicable fees.</u>: <u>Advise a terminated ERPA that he or she can no -longer take the ERPA-SEE and therefore has no remedy for the termination. Enter a note in the case processing system.</u> <p><u>Note:</u> <u>Failure to receive notification of the renewal requirement is not justification for an individual's failure to satisfy the renewal requirements. Refer the former EA/ERPA to Circular 230 §10.6(d).</u></p>
--	--

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>Voluntary termination</u></p>	<p><u>Advise the caller to make the request for voluntary termination (which the requester may call by any name, including "retirement") by email, if the caller is unable to email then provide mail or fax options.</u> <u>Email address: epp@irs.gov</u> <u>Mailing Address:</u> <u>Enrolled Agent Policy & Management</u> <u>127 International Drive, Room EA-125</u> <u>Franklin, TN 37067</u> <u>Fax: 855-889-7959</u> Note: <u>This does not apply to Inactive Retirement, which requires the enrollee to file a Form 8554 or Form 8554-EP and pay the renewal fee each cycle. Inactive status may be reactivated, while termination cannot.</u></p>
<p><u>CE waiver</u></p>	<p><u>Advise the EA or ERPA to review Circular 230, §10.6(i) to ensure he or she meets the qualifications, then submit Form 14392 via email, if the caller is unable to email then provide mail or fax options.</u> <u>Email address: epp@irs.gov</u> <u>Mailing Address:</u> <u>Enrolled Agent Policy & Management</u> <u>127 International Drive, Room EA-125</u> <u>Franklin, TN 37067</u> <u>Fax: 855-889-7959</u></p>

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>Refund of application or testing fees</u></p>	<p>• <u>For a refund of examination fees, advise the caller that the request must be made through the testing vendor. Provide the vendor’s website, phone number and hours of operation.</u> <u>Prometric website or phone number: www.prometric.com/see 800-306-3926, M-F from 8 to 9 EST</u></p> <p>• <u>For a refund of EA or ERPA application fees, advise the caller that the request must be made in writing via email, if the caller is unable to email then provide mail or fax options.</u> <u>Note:</u> <u>Advise the caller to allow 30 days for a response.</u> <u>Email address: epp@irs.gov</u> <u>Mailing Address:</u> <u>Enrolled Agent Policy & Management</u> <u>127 International Drive, Room EA-125</u> <u>Franklin, TN 37067</u> <u>Fax: 855-889-7959</u></p>
<p><u>Complaints against practitioners</u></p>	<p>• <u>For complaints from the public, advise the caller to file the complaint on Form 14157, available at https://www.irs.gov/tax-professionals/make-a-complaint-about-a-tax-return-preparer.</u></p> <p>• <u>For complaints from IRS employees, advise the employee to submit a form 8484, Suspected Practitioner Misconduct Report for the Office of Professional Responsibility, pursuant to the instructions on the OPR website.</u></p>
<p><u>Application Fees</u></p>	<p><u>Refer to Form 23, Form 8554 and Form 8554-EP available at www.irs.gov for the current fee amount.</u></p>

1.25.2.3.9.6.2 (MM-DD-YYYY)

Referral Submission

(1) A referral to Enrolled Agent Policy & Management (EAPM) may be required when at least one of the following conditions are met:

Attachment Interim Guidance: RPO-01-0925-0001

- : The allotted application processing time frame has lapsed. Advise the caller to allow up to 30 days for a response. Note: Recommend the caller send the request via email which includes a 3-business day time frame.
- : Enrolled Agent or candidate requests a supervisor/manager call back. Advise the caller to allow 2 business days for a response.

(2) Access ECM to prepare the referral.

(3) Select Create + and then “manual intake”

(4) Use the following selections on the manual intake form:

- a) Intake Type: Referral
- b) Practitioner Type: Enrolled Agent
- c) Received Date: Today’s date
- d) Form Type: For manager call backs select “Complaint”. For all other referrals select “Miscellaneous”.
- e) Enrollment Number or PTIN
- f) Callers First and Last name

(5) Select Submit.

(6) Add referral details to the case history which must include the callers contact # and email, and a brief explanation for the referral in the comments field.

(7) Notate a referral was sent in the contact log if available.

1.25.2.3.9.6.3 (MM-DD-YYYY)

Out-of-Scope Topics

(1) If a caller’s question or concern is not within the EAP&M-~~&M~~ subjectmatter, do not try to provide information. Instead, refer the caller to the appropriate IRS function, or to IRS.gov for general information. The website [https://www.irs.gov/tax-professionalsfor tax professionals](https://www.irs.gov/tax-professionalsfor-tax-professionals) contains information and points of contact for most common tax practitioner topics, such as PTINs, continuing education, testing and e-Services. The CSR should direct the caller to the site to obtain the relevant information.

(2) When referring a caller to another office, always provide that office’s phone number and hours of operation provided in the chart below.

(3) Refer to the following table that covers out of scope issues and information on what to do to resolve the call.

Attachment Interim Guidance: RPO-01-0925-0001

<u>Questions related to scheduling EA Exams - (Special Enrollment Exam (SEE))</u>	<u>Prometric website or phone number:</u> <u>www.prometric.com/see</u> <u>800-306-3926, Mon - Fri from 8:00 am to 9:00 pm EST</u>
<u>Questions about Pay.gov</u>	<u>Pay.gov Customer Service</u> <u>Phone: 800-624-1373 (toll free, select Option #2) or</u> <u>216-579-2112 (select Option #2) Monday through Friday 8:00 AM to 7:00 PM EST</u> <u>Closed US Government Holidays</u> <u>Email: pay.gov.clev@clev.frb.org.</u>
<u>PTIN Inquiries</u>	<u>Refer to the PTIN phone center or the website:</u> <u>877-613-7846, M-F from 8:00 - 5:00 CST</u> <u>www.irs.gov/ptin</u>
<u>Questions on how to become an IRS Continuing Education Provider</u>	<u>IRS Continuing Education Help Line at 1-888-316-7581 between 8 a.m. - 5 p.m PT</u> <u>https://www.irs.gov/tax-professionals/ce-faqs-continuing-education-providers#who</u>

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>Electronic Products & Services Support (EPSS)</u></p>	<p><u>Refer caller to the EPSS Help Desk Support:</u> <u>866-255-0654 M-F from 6:30 am 6:00 CST</u> <u>EPSS supports the following electronic products and services (not all inclusive):</u></p> <ul style="list-style-type: none">: <u>Electronic Filing Identification Number (EFIN)</u>: <u>Electronic Federal Tax Payment System (EFTPS)</u>: <u>Electronic Services (e-services)</u>: <u>System for Award Management (SAM)</u>: <u>Individual Tax Identification Number (ITIN) Acceptance Agent Application</u>: <u>Foreign Account Taxpayer Compliance Act (FATCA) online registration</u>: <u>Affordable Care Act Acceptance Form (AFA)</u>: <u>Fingerprint card inquiries (Principals and Responsible Officials)</u>: <u>Number of E-filed Returns: Preparers asking about the number of returns filed under a given EFIN (not PTIN)</u>: <u>Information Return Filing: Callers (RP's/Employers/Payers) may have questions pertaining to completion of/or filing of Information Returns with IRS:</u>: <u>Electronic Return Originator (ERO)</u>
---	--

Attachment Interim Guidance: RPO-01-0925-0001

<p><u>Complaint against an IRS Employee</u></p>	<p><u>Refer IRS employee complaints to your Manager. (Manager will need to determine if the allegation(s) are potential IRC §1203 violations) Obtain from the caller their:</u></p> <ul style="list-style-type: none"><u>: Name</u><u>: Phone # and the best time to call</u><u>: a brief description of the issue</u><u>: Advise the caller a supervisor will need to call them back.</u>
<p><u>Return Preparer Directory</u> <u>-Enrolled Agent says they are not properly listed on the directory</u></p>	<p><u>Refer caller to the PTIN phone center for assistance.</u> <u>Provide phone number and hours of operation.</u> <u>877-613-7846 M-F from 8:00 - 5:00 CST</u></p>
<p><u>Acceptance Agents</u></p>	<p><u>Refer caller to www.irs.gov/Individuals/New-ITIN-Acceptance-Agent-Program-Changes</u> <u>Questions about the ITIN Acceptance Agent Program can also be directed to the ITIN Policy Section by e-mail at ITINProgramOffice@irs.gov.</u></p>
<p><u>Enrolled Actuary</u></p>	<p><u>Refer the caller to www.irs.gov to research their inquiry.</u></p>
<p><u>Not listed</u></p>	<p><u>Refer the caller to www.irs.gov to research their inquiry.</u></p>