

Request for Appeal

You must complete the information in the spaces below, including your signature(s) and the date.

Continuing Education Provider name

Program name

Program number(s)

Year of review

Mailing address

City

State

ZIP code

Identify the item(s) that you disagree with on Letter 4890 Notice of Denial or on the Summary of Findings Report that you received with the Letter 5015 Notice of Revocation. Tell us why you disagree. You can add more pages if this is not enough space. Please refer to the appropriate [Continuing Education Provider Standards](#) in your remarks.

CE Provider standard number

Reason why you disagree

CE Provider standard number

Reason why you disagree

CE Provider standard number

Reason why you disagree

CE Provider standard number

Reason why you disagree

Signature(s) of Designated Official for Provider

Name

Signature

Date

Name

Signature

Date

Name and signature of authorized representative **(If a representative is signing this form, please attach a copy of your completed Form 2848, Power of Attorney and Declaration of Representative.)**

Name

Signature

Date

Your telephone number

Best time to call

Purpose of this form: You can use this form to appeal a Letter 4890 Notice of Denial or a Letter 5015 Notice of Revocation of your IRS-approved CE Provider status. You must complete this form in its entirety and attach all supporting information, explanations or documents for the appeal to be considered valid.

Instructions: Upload the completed form through your secure email in your online CE provider account or mail it to the address on the Letter 4890 or Letter 5015. The IRS must receive this form within 30 calendar days of the date of the denial or revocation letter. Once a valid appeal is received, a determination will be made. You will receive a notice that your appeal has either been upheld or overturned.

If you received a Letter 5015 Notice of Revocation and take no action within 30 calendar days, you will be removed from the public listing of IRS approved CE Providers and be prohibited from reinstatement as an approved IRS CE Provider for a period of two years from the date of revocation. Your website should not indicate that you are an approved IRS CE provider nor advertise IRS approved programs. Any outstanding PTIN records not uploaded must be submitted within 10 calendar days.

Privacy Act and Paperwork Reduction Notice

We ask for the information on this form to carry out the laws of the United States. We need it to ensure that continuing education providers are complying with these laws. 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 Internal Revenue Code section 6103. The time require to complete this form will vary depending on individual circumstances. The estimated average time is 15 minutes.

The primary purpose of this form is to report potential violations of the law by continuing education providers. We are requesting this information under authority of 26 U.S.C. § 7801 and § 7803 and 31 U.S.C. § 330. Providing this information is voluntary, and failure to provide all or part of the information will not affect you. Providing false or fraudulent information may subject you to penalties. We may disclose this information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.