

ERPA RENEWAL AND CONTINUING EDUCATION REQUIREMENTS

ERPAs are required to apply for renewal in three-year cycles after their initial enrollment using **Form 8554-EP**, *Application for Renewal of Enrollment to Practice Before the Internal Revenue Service as an Enrolled Retirement Plan Agent (ERPA)*. Renewal cycles are based on social security numbers. Circular 230 prohibits you from acting as an ERPA if you do not renew your enrollment.

You must complete a minimum of 72 hours of continuing education credits during each three-year enrollment cycle from an approved ERPA CPE sponsor. Of the 72 hours, you must complete a minimum of 16 hours of continuing education credits, (including two hours of ethics or professional conduct) *each year* of an enrollment cycle. CPE credits are subject to verification by the IRS.

You must retain proof of your continuing education credits for three years from the date of your ERPA enrollment or renewal period but are not required to submit this information with your renewal form. See Circular 230, Section 10.6(i) for "Recordkeeping requirements."

RENEWAL CYCLES

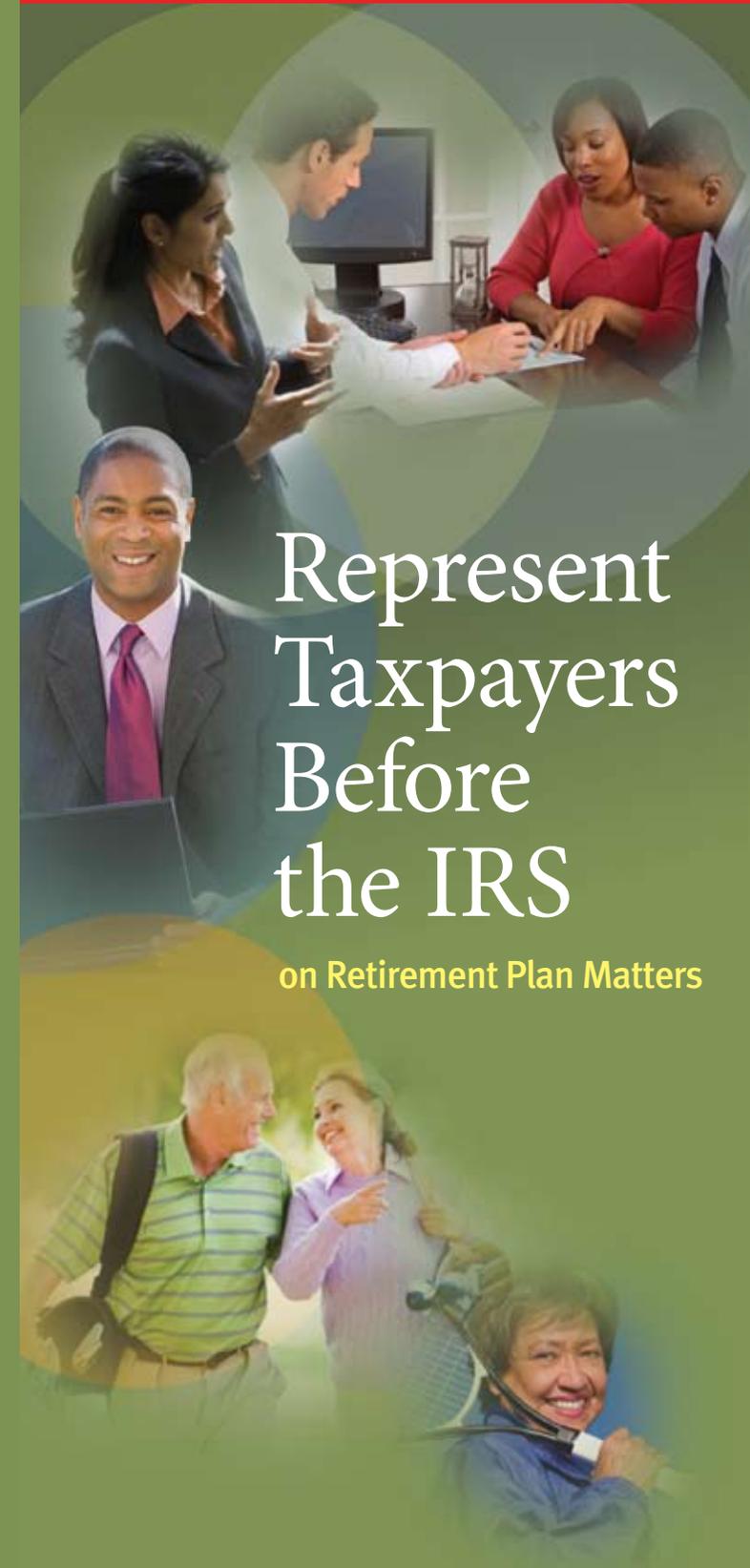
Renewal applications are accepted between April 1 and June 30 and are determined by the last digit of your social security number (SSN).

If your SSN ends in:

- 0, 1, 2 or 3 – your first renewal cycle is between April 1, 2010 and June 30, 2010.
- 4, 5 or 6 – your first renewal cycle is between April 1, 2011 and June 30, 2011.
- 7, 8 or 9 – your first renewal cycle is between April 1, 2012 and June 30, 2012.

FOR MORE INFORMATION ON ERPA:

- Circular 230 <http://www.irs.gov/pub/irs-pdf/pcir230.pdf>
- www.erpaexam.org
- www.irs.gov/retirement
- or e-mail your questions to: tege.ep.erpa@irs.gov



Represent Taxpayers Before the IRS

on Retirement Plan Matters



ERPA: A New Category of Practitioner

The IRS originally established that only those authorized to practice before the IRS can sign the **Form 2848, Power of Attorney**, including attorneys, certified public accountants, actuaries, appraisers and enrolled agents. This position has hindered retirement plan professionals who do not have the above listed designations from communicating with the IRS on determination letter requests and IRS audits.

Recognizing that retirement plan professionals want an active and critical role in representing taxpayers before the IRS on retirement plan matters, the Office of Professional Responsibility (OPR) and the Tax Exempt and Government Entities Division (TE/GE) of the IRS implemented recommendations made by the Advisory Committee for Tax Exempt and Government Entities (ACT) that a new category of practitioner be created, “Enrolled Retirement Plan Agent,” or “ERPA.” The ERPA program is established under Circular 230 of the U.S. Department of the Treasury and will be administered by OPR and TE/GE.

WHAT IS AN ERPA?

An ERPA is a person who has earned the privilege of representing taxpayers before the IRS. ERPAs are restricted as to which taxpayers they can represent and to specific tax matters. An ERPA’s scope of practice before the IRS is limited to certain sections of the Internal Revenue Code relating to retirement plan matters.

As identified in Circular 230, an ERPA’s representation is limited to: “Employee Plans Determination Letter program; Employee Plans Compliance Resolution System; and Employee Plans Master and Prototype and Volume Submitter program. In addition, ERPAs are generally permitted to represent taxpayers with respect to IRS Forms 5300 and 5500, but not with respect to actuarial forms or schedules.”

HOW TO BECOME AN ERPA

The IRS will grant enrollment as an ERPA to an applicant who demonstrates special competence in qualified retirement plan matters and who has not engaged in any conduct that would justify his or her censure, suspension or disbarment.

Written Examination

You can become an ERPA by demonstrating special competence in retirement plan matters by passing a written examination. The IRS has contracted with the American Institute of Retirement Education, LLC (AIRE) to administer the ERPA-Special Enrollment Examination (ERPA-SEE).

This requires that you:

- Apply with AIRE at www.erpalexam.org to take the ERPA-SEE;
- Achieve passing scores on both parts of the ERPA-SEE;
- Apply for enrollment with IRS by completing **Form 23-EP, Application for Enrollment to Practice Before the Internal Revenue Service as an Enrolled Retirement Plan Agent (ERPA)**, and paying an enrollment fee; and
- Pass a tax compliance and background check. The purpose of the tax compliance check is to verify you filed and paid taxes timely; it is not an audit.

IRS Experience

You can forego the ERPA-SEE and become an ERPA by virtue of past service and technical experience with the IRS that qualifies you for enrollment. For more information, please read the requirements in Circular 230.

ABOUT THE ERPA-SEE

In preparing for the ERPA-SEE, you may refer to the Internal Revenue Code, Circular 230, IRS publications, IRS tax forms and accompanying instructions. AIRE has provided an ERPA-SEE syllabus that includes a description of the topics covered on the examination and examination learning objectives.

The ERPA-SEE consists of two examination parts, each having 75 questions:

- **ERPA-SEE Part I** – Compliance and Operational Issues
- **ERPA-SEE Part II** – Plan Documents, Reporting and Distribution Issues

HOW TO APPLY FOR ERPA ENROLLMENT WITH THE IRS

You must file **Form 23-EP** within one year of the date you pass both parts of the ERPA-SEE and pay a \$125 enrollment fee to the **Department of Treasury**. As part of the application process, the IRS will conduct a tax compliance and background check to ensure you have not engaged in any conduct that would justify the suspension or disbarment from practice before the IRS.

IRS will process and review your application for enrollment. It generally takes 60 days for the IRS to process it. If approved, you will receive a letter with your enrollment card and ERPA certificate.

