

## IRS Accrediting Organization Application

### Instructions:

After reviewing Revenue Procedure 2012-12, you must submit the following in order to be considered as an IRS-approved Accreditor to approve individuals and entities as continuing education providers under section 10.9(a)(1)(iii) of Circular 230:

- Full name, mailing address, telephone number, and web address (URL) of the organization
- Tax identification number of the organization
- Name and contact information of the organization's point of contact (including mailing address, telephone number, and e-mail address)
- Description of the requirements an individual or entity must meet to obtain your organization's approval as a CE provider. Attach supporting documentation of the requirements.
- Description of the organization's experience and qualifications evaluating CE providers
- Description of the process the organization uses to review applications it receives from CE providers, showing compliance with Circular 230 standards. Provide supporting documentation of the process.
- Statement that the organization will not directly or indirectly offer commercial continuing education in federal tax matters or ethics during any period that the organization is operating as an accrediting organization.
- Statement that the organization agrees to comply with all IRS guidance and requirements, including Circular 230.
- Statement that the organization acknowledges that its status as an IRS accrediting organization is subject to review at any time by the IRS, including but not limited to: IRS requests for information about the organization's review and approval process, interviews, and site visitations (including site visitations of the organization's approved CE providers).
  - Statement must also acknowledge that the organization's failure to provide any data or information requested by the IRS or its denial of an IRS site visitation may result in suspension or revocation of its accrediting organization status.

- Signed and dated statement by the organization's point of contact, office, partner, member or owner of the organization providing that the individual has examined and read the application and all accompanying information and to the best of the individual's knowledge and belief, the information provided is true, correct, and complete.
    - Statement Example: Under penalty of perjury, I declare that I have examined this application and read all accompanying information, and to the best of my knowledge and belief, the information provided is true, correct and complete. I understand any false or misleading information may result in criminal penalties and/or the denial or revocation of my (our) status as an IRS accreditor of CE providers.
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#### How to Submit:

This information should be submitted on paper in the order indicated above. The documents may be in Word or PDF format. The statements can be on one page, along with the jurat and the signature. The packet should be sent to:

Internal Revenue Service  
Continuing Education Program  
Park 4 – Suite 400  
1111 Constitution Ave., NW  
Washington, DC 20224

#### What to expect:

Applicants will be notified in writing by the IRS within 21 days of the completed application as to whether the organization has been approved. At that time, the on-line CE Provider system will recognize CE Providers approved by the IRS-approved Accrediting organization.