

Internal Revenue Service

Department of the Treasury

Detroit Computing Center
Enrolled Practitioner Program
P.O. Box 33968
Detroit, MI 48232

Date: October 15, 2005

Dear Enrolled Agent:

We are continuing our staggered renewal process as outlined in the Treasury Department Circular No. 230. Enrolled Agents with a Social Security Number ending in 7, 8, and 9 (and enrolled agents living abroad without a Social Security Number) must apply for renewal no later than January 31, 2006.

We have enclosed a Form 8554, *Application for Renewal of Enrollment to Practice before the Internal Revenue Service*. Please complete the enclosed renewal application, and submit it along with our enrollment fee of \$80 by check or money order, made payable to the Internal Revenue Service and mail them to: U.S. Treasury/IRS Enrollment Applications, P.O. Box 894191, Los Angeles, CA 90189-4191; or, if sending by courier, to: Internal Revenue Service, Attn: Box 4191, 5860 Uplander Way, Culver City, CA 90230.

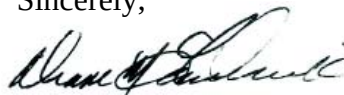
Continuing Professional Education (CPE) Requirements for renewal are as follows: You are required to have completed 16 hours of CPE annually for each of the years 2002, 2003, 2004, and 2005, for a total of 64 hours. If you were enrolled after January 1, 2002, the CPE requirement for the year enrolled is the lesser of 16 hours or 2 hours per month. For example, an individual who was enrolled in October 2004, must have taken 6 hours of CPE during the remainder of the calendar year 2004 and 16 hours for 2005.

For information about the staggered enrollment schedule, see the Treasury Department Circular No. 230, or visit us at <http://www.irs.gov/taxpros/agents/index.html>.

We anticipate that all renewal enrollment cards will be issued by March 31, 2006.

If you should have any questions, please contact us at (313) 234-1280.

Sincerely,



Diane M. Frederick
Chief, Office of Practitioner Enrollment

Enclosure