

**Program Sponsor Agreement for Continuing  
Education for Enrolled Agents**

**Instructions:** Mail the original and one copy of this form to: IRS, Office of Director of Practice, (C:AP:DOP), 1111 Constitution Ave. NW, Washington DC 20224. Upon approval, we will return one copy to you.

1. Full Name of Sponsoring Organization	2. Telephone Number
3. Address (Street, City, State and Zip Code)	
4. Individual to Contact Regarding Programs	5. Telephone Number
6. Address (Street, City, State and Zip Code)	

**Program Sponsor Agreement**

- (1) I (We) plan to offer continuing education programs under the continuing education regulations for enrolled agents (31 CFR, Part 10 printed as Treasury Department Circular No. 230). A written outline and/or textbook for the program(s) is submitted with this agreement. (A written outline and/or textbook is not required of professional organizations or societies wishing to be considered as qualified sponsors.)
- (2) I (We) agree to comply with the following requirements relative to each continuing education program offered:
- a. Program(s) subject matter will be current.
  - b. Program(s) will be presented in units of one class hour (50 minutes constituting one class hour) unless part of a continuous conference convention and the like.
  - c. Program(s) will be developed by individual(s) qualified in the subject matter.
  - d. Program(s) will be conducted by qualified instructor(s), discussion leader(s), or speaker(s).
  - e. Records will be maintained to verify completion of the program and attendance by each participant.
  - f. A certificate of completion will be issued to each individual who successfully completes the program(s).
  - g. A written outline of the program(s) will be retained.
  - h. Program(s) will include some means for evaluation of technical content and presentation.
- (3) I (We) agree to maintain records as detailed below for a period of three years following the date each program is presented:
- a. The date and location of each program presented;
  - b. The names of each instructor, discussion leader or speaker;
  - c. The roster of individuals completing each program;
  - d. The written outline of each program presentation.
- I (We) understand and agree that the above program records will be located at:

I (We) understand and agree that the above program records will be subject to review by the Director of Practice and agree to make these records available to the Director of Practice for a period of three years following presentation. We further agree to notify the Director of Practice as to the location of these records if they are removed from the designated location prior to the expiration of the above period.

- (4) I (We) understand and agree that if we fail to comply with this agreement or fail to meet acceptable standards in our programs, our program sponsor agreement may be terminated by the Director of Practice and that notice of such termination may be given by the Director of Practice to all individuals enrolled to practice before the Internal Revenue Service.

7. Signature	8. Date
9. Name (Typed)	10. Title

**Paperwork Reduction Act Notice**

We are requesting the information on this form to determine the qualifications for those presenting education programs for individuals enrolled to practice before the Internal Revenue Service. This information is required for those who desire to qualify as a sponsor of continuing professional education programs for those enrolled to practice before the Internal Revenue Service.

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 Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 36 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send the form to this address. Instead, mail it to the address shown at the top of the form.

**FOR OFFICIAL USE ONLY**

Approved		Disapproved	
11. Name	12. Date	13. Name	Date