Form <b>8498</b>	
(Rev. November	2007)

Department of the Treasury - Internal Revenue Service

## Program Sponsor Agreement for Continuing Education for Enrolled Agents

OMB Clearance Number 1545-1459 Sponsor No. (IRS Use Only)

Instructions: Mail the original and one copy of this form to: IRS/Office of Professional Responsibility; SE:OPR; 1111 Constitution Avenue, NW; Washington, DC 20224. Upon approval, we will return a 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 speakers(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 Office of Professional Responsibility and agree to make these records available to the Office of Professional Responsibility for a period of three years following presentation. We further agree to notify the Office of Professional Responsibility 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 agrement may be terminated by the Office of Professional Responsibility and that notice of such termination may be given by the Office of Professional Responsibility to all individuals enrolled to practice before the Internal Revenue Service.

		practice before the Internal Revenue Service.		
7.	Signature	8. Date		
9.	Name (Typed)	10. Title		

## Privacy Act and Paperwork Reduction Act Notice

Section 330 of Title 31, United States Code, authorizes the IRS to collect this information. The primary use of the information is to administer the enrolled agent program. Information may be disclosed to: public authorities for use in law enforcement, and in connection with employment, contracting, licensing, and other benefits; courts and other adjudicative bodies and the Department of Justice for litigation purposes; and contractors to perform the contract. Submitting an agreement is voluntary, however, providing the information requested on this form is a requirement to obtain the benefit of approval for the agreement. Failure to provide the requested information could delay or prevent processing of your agreement.

Notwithstanding any other provision of law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. Public reporting burden for this collection of information is estimated to average 36 minutes per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing this collection of information. Send comments regarding this burden estimate or any other aspect of the collection of information, including suggestions for reducing the burden to: IRS/Office of Professional Responsibility, SE:OPR; 1111 Constitution Avenue, NW: Washington, DC 20224.

## FOR OFFICIAL USE ONLY

Approved		Disapproved	
11. Name	12. Date	13. Name	14. Date