



**Department of the Treasury
Internal Revenue Service**
Office of Practitioner Enrollment
P.O. Box 33968
Detroit, MI 48232
Fax (855) 889-7959



Date: 04/27/2017

STEVE M WINDHAM
PO BOX 403
ELMIRA, CA 95625

Dear Agent:

We have approved your application for renewal of Enrolled Agent status. Your new Enrollment card is below. Please write your enrollment number on any correspondence you send to our office. To maintain active enrollment status, you are required to take Continuing Professional Education, apply for renewal when it is due, and maintain a current Preparer Tax Identification Number (PTIN). There is information on the reverse side to keep in mind.

For additional information, visit www.irs.gov/PTIN and see section 10.6 of Treasury Department Circular No. 230, available at www.irs.gov/taxpros.

It is important that you notify us if your mailing address changes so we can update our records. If you have any questions:

- Call us at (855) 472-5540.
- Write to us at the address shown on this letter.

Sincerely,

Carol A. Campbell, Director
Return Preparer Office

See reverse side for privacy and information notice

Form **24-A** (Rev. 8-2012)

Catalog Number 33452Y

www.irs.gov

Department of the Treasury - **Internal Revenue Service**

Continuing Education (CE) Requirements

Annual CE Cycle: January through December

See Circular 230: Section 10.6 at www.irs.gov

**Enrollment to
Practice Before the
Internal Revenue
Service**

00091088-FA



This evidences that

STEVE M WINDHAM

is enrolled to practice before the Internal Revenue Service under 31 Code of Federal Regulations Part 10 (Treasury Department Circular No. 230)

ISSUE DATE

04/01/2017

EXPIRATION DATE

03/31/2020

Limitations on Practice, if any

To maintain your status you must:

1. Complete 72 hours of continuing education every three years from IRS approved continuing education providers, including a minimum of 16 hours per year (2 of which must be on ethics). A public listing of approved providers is available at www.irs.gov/taxpros/ce.
2. All CE hours must be Federal tax related and taken from an IRS-approved CE Provider.
3. Go into the PTIN system and add your EA credential.
4. Renew your enrollment status every three years based on the last digit of your tax identification number (generally your social security number) at www.pay.gov. View Circular 230 Section 10.6(d) at www.irs.gov/taxpros for your specific renewal cycle.

Practice rights:

As an Enrolled Agent, you have certain rights and responsibilities as outlined in Circular 230. You have unrestricted practice rights and may represent clients before any office of the IRS regarding any matters.

Public information:

Your status as an Enrolled Agent and certain information on your application is made available to the general public as required by the Freedom of Information Act. This includes your name, business mailing address, work telephone number, and e-mail address. If you wish to update any of this information, please send a signed written request to the address or fax in the heading of this letter. Include your enrollment number, name, prior information, new information, and social security number or individual tax identification number.

Agents are required to follow the rules of Circular 230, including the requirements for Continuing Professional Education.



Signature of Enrolled Agent



Carol A. Campbell
Director, Return Preparer Office