



Department of the Treasury
Internal Revenue Service
Office of Practitioner Enrollment
P.O. Box 33968
Detroit, MI 48232

Fax: (855) 889-7959

Date: 03/30/2023

STEVEN M WINDHAM
PO BOX 403
ELMIRA, CA 95625

Dear STEVEN M WINDHAM,

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.

Please see the Information we've included below to help you understand your rights and keep your status as an EA.

Where you can find your practice rights

You have unrestricted practice rights and may represent clients on any matter before any IRS office. Treasury Department Circular 230, Regulations Governing Practice before the Internal Revenue Service, outlines your rights and responsibilities as an EA.

How you can keep your EA Status

- Complete a minimum of 16 credit hours of continuing education (CE) courses per year, which must include 2 hours of ethics or professional conduct courses.
•Complete a total of 72 CE credit hours every three years (this includes the minimum 16 hours per year).
•Use only IRS approved CE providers. You can find a list of approved providers by visiting www.irs.gov/taxpros/ce.
•Take only CE courses designed to enhance your professional knowledge of federal tax-related matters.
•Enter your EA credential online using the IRS preparer taxpayer identification number (PTIN) system at www.rpr.irs.gov.
•Renew your enrollment status every three years, based on the last digit of your taxpayer identification number, at www.pay.gov. You can find your specific renewal cycle in Circular 230 Section 10.6(d) by visiting www.irs.gov/taxpros.

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-EA



This evidences that STEVEN M WINDHAM

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

04/01/2023

ISSUE DATE

Limitations on Practice, if any

03/31/2026

EXPIRATION DATE

How you can update your Enrolled Agent Information that's made available to the public

Your name, EA status, business mailing address, e-mail address and work telephone number is made available to the public as required by the Freedom of Information Act. If you need to update any of this information, please send a signed written request to the address or fax number shown at the top of this letter. Include your enrollment number, name, taxpayer identification number, prior information, and the current information.

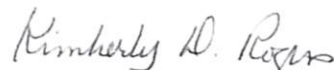
It's important that you let us know if your mailing address changes so we can update our records.

Where you can find more information

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

If you have questions, you can fax the contact number shown above or, if you prefer, you can write to us at the address shown above.

Sincerely,



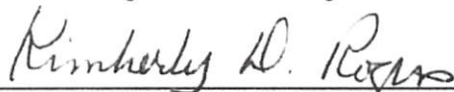
Kimberly D. Rogers, Director
Return Preparer Office

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



Signature of Enrolled Agent



Kimberly D. Rogers
Director, Return Preparer Office