

Questions and Answers
Concerning New Policy on Disclosing Mailing Lists of Enrolled Agents

Question: What is OPR's new policy on disclosing mailing lists of enrolled agents?

Answer: Pursuant to a Privacy Act "routine use" that gives OPR explicit authority to disclose to the general public the name, mailing address, and enrollment status of enrolled agents, OPR will disclose mailing lists to sponsors of continuing professional education (CPE) for enrolled agents and to professional associations that maintain and enforce standards of competence and conduct in tax practice. Under OPR's previous policy, such disclosure was pursuant to individuals' consent on the forms for enrollment and renewal of enrollment.

Question: What is a routine use?

Answer: A routine use is a disclosure of a record outside of the agency that maintains the record that is compatible with the purpose for which it was collected. For example, OPR's purpose in collecting applicants' names and mailing addresses is to administer the enrolled agent program, which, as stated in OPR's mission, includes fostering excellence in tax professional services to taxpayers. Thus, it is compatible with that purpose for OPR to disclose enrolled agents' names and mailing addresses to sponsors of CPE and to professional associations. In contrast, it would not be compatible with that purpose for OPR to disclose such information to vendors of credit cards, life insurance, software, or office supplies.

Question: Where can I find this routine use?

Answer: It is listed in OPR's "Notice of proposed alterations to three Privacy Act systems of records," which was published in the Federal Register on December 1, 2006, at 71 FR 69613-69619; the altered systems of records became effective on January 10, 2007. See the system of records designated as Treasury/IRS 37.009, Enrolled Agent Records, routine use (7), which appears at 69618-69619.

Question: What is a system of records?

Answer: A system of records is a group of records from which the agency that controls the records retrieves information by the names of individuals or other individual identifiers.

Question: Why can't OPR continue to disclose mailing lists according to applicants' consents on the forms for enrollment and renewal of enrollment?

Answer: OPR's adoption of the routine use made the consent inapplicable.

Question: Will the forms for enrollment and renewal of enrollment be revised to reflect this new policy?

Answer: Yes. The next revision of the enrollment form (Form 23) and the renewal of enrollment form (Form 8554) will not have a space for applicants to give their consents to the public disclosure of their names and mailing addresses. OPR expects the revised Form 8554 to be available in October 2007 and the revised Form 23 to be available in January 2008.

Question: What about enrolled agents who have not given their consent to the public disclosure of their names and mailing addresses?

Answer: OPR will allow them ample time to change their mailing address before including them on mailing lists. An enrolled agent's mailing list may be a home address, a work address, or a post office box.

Question: How much time will enrolled agents have to change their mailing address?

Answer: The first mailing under the new policy will not be released until June 2, 2008. This list will include enrolled agents who previously consented to the disclosure of their names and mailing addresses, new enrolled agents who applied on the revised Form 23, and enrolled agents whose SSN ends in 4, 5, or 6 and who renewed enrollment between November 1, 2007, and January 31, 2008.

Those whose SSN ends in 7, 8, or 9, as well as those who do not have an SSN, will be added to mailing lists when they submit a renewal application between November 1, 2008, and January 31, 2009.

Those whose SSN ends in 0, 1, 2, or 3 will be added to mailing lists when they submit a renewal application between November 1, 2009, and January 31, 2010.

Question: Do enrolled agents have to submit renewal applications to change their mailing addresses?

Answer: No. Enrolled agents may send OPR a written change of mailing address at any time.

Question: What about individuals who apply for enrollment on the revised Form 23 after June 2, 2008.

Answer: They will be added to mailing lists when they submit the Form 23.

Question: Under OPR's new policy, will enrolled agents receive mailings only from sponsors of CPE and from professional associations?

Answer: Not necessarily. Enrolled agents may receive mailings from components of the IRS other than OPR.

Question: Does OPR plan any other disclosures under the routine use?

Answer: Yes. At some point in the future, OPR intends to list the names and addresses of all enrolled agents on our website. This use is compatible with another purpose of OPR's in collecting the information; that is, assisting taxpayers and professional associations in identifying and locating individuals who are enrolled to practice before the IRS.