

Form 8498 (August 2021)	Department of the Treasury - Internal Revenue Service Continuing Education Provider Application and Request for Provider Number	OMB Number 1545-1459 Provider Number (IRS Use Only) A82BK
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Mail this form to: IRS Continuing Education Processing Center, P.O. Box 1559, Sacramento, CA 95812

1. Type of application (*check only one*)

- New Application (*If it is Oct 1 through Dec 31, you must check either current calendar year or next calendar year*)
 Next Calendar Year Current Calendar Year

<input checked="" type="checkbox"/> Renewal (<i>provide current provider number</i>)	CE Provider Number (<i>required for renewals and adding program(s)</i>)
<input type="checkbox"/> Request to add new program(s) (<i>provide current provider number</i>)	A82BK

2. CE Provider Name and Point of Contact Information

Full name of CE Provider Michigan Society of Enrolled Agents		CE Provider's EIN or PTIN 38-2247970	
Mailing address (room, apt., suite no. and street, or P.O. Box) 8881 Nebraska St	City Livonia	State MI	ZIP code 48150
Foreign province (or state)	Foreign country	Foreign postal code	
CE Provider's phone number (734) 658-7270	CE Provider's website address (<i>Listing Program offerings</i>) www.misea.org		
Name of CE Provider's Point of Contact (POC) Gary Skop	POC phone number (734) 464-3660	Ext	POC email address gary@afstaxsavers.com
POC mailing address (<i>if different than CE Provider's listed above</i>) 37895 ANN ARBOR RD	City Livonia	State MI	ZIP code 48150
Foreign province (or state)	Foreign country	Foreign postal code	

3. Provider Information

- CE Provider Status (*per Circular No. 230, §10.9(a)(1)*) (*check only one*)
- i. Accredited Educational Institution (*attach copy of accreditation letter*)
 ii. Recognized for continuing education purposes by state licensing body or equivalent (*attach copy of recognition letter*)
 iii. Approved by an IRS CE Accrediting qualifying organization (Accreditor) (*attach copy of approval letter*)
 iv. Professional organization, society or business filing for approval as a CE Provider (*Does not fit into any of above categories*).
 See instructions for documentation that must be attached to your application in order to be considered for approval

4. CE Provider's Targeted Audience (*check all that apply*)

- Other Tax Return Preparers Enrolled Agents Enrolled Retirement Plan Agents

5. Program Information (*Additional programs can be attached to this application*)

Program Name

Brief program description (PROGRAMS ATTACHED)	Number of credit program hours
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Target audience for program described above (*check all that apply*)

- Other Tax Return Preparers
 Category of the CE (*Complete only if you checked "Other Tax Return Preparers"*) (*check only one*)
 Ethics Federal Tax Update Federal Tax Enrolled Agent Special Enrollment Exam Test Preparation
 Annual Federal Tax Refresher

- Enrolled Agents
 Category of the CE (*Complete only if you checked "Enrolled Agents"*) (*check only one*)
 Ethics Federal Tax Update Federal Tax/Tax Related Matters

- Enrolled Retirement Plan Agents
 Category of the CE (*Complete only if you checked "Enrolled Retirement Plan Agents"*) (*check only one*)
 Ethics Qualified Retirement Plan Matters

- Program Delivery Method (*check all that apply*)
- In person Self-Study Online Group (*Internet based*)

6. Renew Program(s) - Renew prior year programs (*Additional programs can be attached to this application*)

Program Number	Program Name
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There is a \$675 application fee. This fee is nonrefundable. Full payment must be included with your request/renewal or it will be rejected. Make your check or money order payable to IRS CE Application Fee. Do not use paper clips or staples.

Continuing Education Provider Application and Request for Provider Number

- (1) I (We) hereby certify that I (We) plan to offer continuing education programs compliant with the continuing education regulations for other tax return preparers, enrolled agents, enrolled retirement plan agents (31 CFR, Part 10 reprinted as Treasury Department Circular No. 230).
- (2) I (We) agree to comply with the requirements of Circular 230 relative to each continuing education program offered, including but not limited to the following:
 - a. Program(s) will be designed to enhance professional knowledge in Federal taxation, Federal tax related matters, including ethics, consistent with the Internal Revenue Code and principles of effective tax administration.
 - b. Program(s) will be developed by individual(s) qualified in the subject matter.
 - c. Program(s) will utilize material specifically developed for instructional use. General professional literature and IRS publications will be used only to supplement specific program materials.
 - d. Program(s) will comply with topic requirements for relevant audience (e.g., continuing education programs for enrolled retirement plan agents must be designed to enhance professional knowledge in qualified retirement plan matters).
 - e. Content of program(s) will be accurate and current. I (We) will review and update program(s), at least annually, to ensure accuracy and consistency with current accepted standards relating to program(s)' subject matter.
 - f. Instructor(s), discussion leader(s), and/or speaker(s) will be qualified with respect to program content and will possess demonstrable teaching and communication skills.
 - g. Program(s) must include some means for participants to evaluate the technical content and presentation of the program material.
 - h. Program(s) will be measured in contact hours (50 minutes constituting one contact hour), with credit granted only for a full contact hour.
 - i. Certificates of completion bearing a qualified continuing education program number issued by the IRS will be issued to each individual who successfully completes the program(s).
 - j. Records will be maintained to verify participants who attended and completed each program for a period of four years following completion of the program. (For continuous conferences, conventions, and the like, records will be maintained to verify completion of the program and attendance by each participant at each segment of the program.)
- (3) I (We) agree to submit CE program participation data by PTIN holder to the IRS using the format, timing and instructions prescribed by the Return Preparer Office.
- (4) I (We) understand and agree that the above program(s) and related records will be subject to review by the Return Preparer Office and that additional documentation may be requested at the discretion of the IRS.
- (5) I (We) agree to renew our status as an IRS-approved continuing education provider on an annual basis for each year that we intend to offer IRS continuing education programs, using forms and guidance prescribed by the IRS.
- (6) I (We) understand and agree that if we fail to comply with this agreement or fail to meet acceptable standards in our programs, the IRS may revoke my (our) status as a provider of IRS approved continuing education. Notice of such revocation may be given by the Director of the Return Preparer Office to all individuals who practice before the Internal Revenue Service and are required to complete IRS approved continuing education.

Under penalty of perjury, I declare that I have examined this application and read all accompanying information, and to the best of my knowledge and belief, the information provided is true, correct and complete. I understand any false or misleading information may result in criminal penalties and/or the denial or revocation of my (our) status as a provider of IRS approved continuing education.

Signature online signature	Date signed 11/13/2022
Name (printed/typed) Gary E. Skop	Title President

Privacy Act and Paperwork Reduction Notice

Section 330 of Title 31, United States Code, and 31 CFR part 10 authorize the IRS to collect this information. We use it to administer the registered tax return preparer, enrolled agent, and enrolled retirement plan agent program. This 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; contractors to perform the contract; and to the public to assist them in identifying continuing education programs. Submitting an agreement is voluntary; however, you must provide the requested information to obtain the benefit of approval of the agreement. Failure to provide the requested information could delay or prevent processing the form.

You are not required to provide the information requested on a form subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to this form or its instructions must be retained as long as prescribed in 31 CFR part 10. The time required to complete this form is estimated to be 36 minutes, including time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the form. Send comments regarding this estimate or any other aspect of the form, including suggestions for reducing the burden to: IRS/Return Preparer Office, SE:RPO; 1111 Constitution Avenue, NW; Washington, DC 20224.

IRS USE ONLY

Approved		Disapproved	
Name	Date signed	Name	Date signed

Instructions for Form 8498, Continuing Education Provider Application and Request for Provider Number (cont.)

Program name	Program number	Credit hours	Approved audience	Approved delivery method	Approved program date
Federal Law Tax Update 2023	A82BK-U-00203-23-I	8	Other Tax Return Preparers Enrolled Agents	In Person	11/13/2022
Pending, Proposed and New Federal Tax Legislation	A82BK-U-00197-22-I	8	Other Tax Return Preparers Enrolled Agents	In Person	11/6/2022
Schedule A Deductions	A82BK-U-00176-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	1/30/2022
Session Gambling	A82BK-U-00175-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	12/27/2021
Federal Law Tax Update 2022	A82BK-U-00174-22-I	8	Other Tax Return Preparers Enrolled Agents	In Person	12/27/2021
Federal Tax Law Update	A82BK-U-00172-21-I	16	Other Tax Return Preparers Enrolled Agents	In Person	11/11/2021
Adjustments to Income	A82BK-T-00202-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	11/7/2022
Premium Tax Credits	A82BK-T-00201-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	11/7/2022
Tax Planning Ideas	A82BK-T-00200-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	11/7/2022
Widow(er) Tax and Tax Planning	A82BK-T-00199-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	11/6/2022
Divorce and Taxes	A82BK-T-00198-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	11/6/2022
Basis Reporting for S Corps and Partnerships	A82BK-T-00196-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	10/17/2022
Farm Income	A82BK-T-00195-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/21/2022
Schedule K2 K3	A82BK-T-00194-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/21/2022
Dependents	A82BK-T-00193-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/21/2022
Bonus Depreciation	A82BK-T-00192-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/21/2022

Instructions for Form 8498, Continuing Education Provider Application and Request for Provider Number (cont.)

Program name	Program number	Credit hours	Approved audience	Approved delivery method	Approved program date
Employee Retention Tax Credit	A82BK-T-00191-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2022
SEP/ ROTH/ SIMPLE	A82BK-T-00190-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2022
Itemized Deductions	A82BK-T-00189-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2022
Cryptocurrency Taxation	A82BK-T-00188-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2022
Rerepresentation	A82BK-T-00186-22-I	6	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2022
Employee Retention Tax Credit	A82BK-T-00185-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	8/22/2022
Auto Expense	A82BK-T-00184-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	8/15/2022
Dependents	A82BK-T-00183-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	8/2/2022
Reasonable Compensation	A82BK-T-00182-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	7/24/2022
Social Security	A82BK-T-00181-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	6/20/2022
Federal Tax Law Update	A82BK-T-00180-22-I	8	Other Tax Return Preparers Enrolled Agents	In Person	6/10/2022
Social Security Tax	A82BK-T-00179-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	5/27/2022
Form 1041 Preparation	A82BK-T-00178-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	5/27/2022
Casualty and Theft	A82BK-T-00167-21-I	2	Other Tax Return Preparers Enrolled Agents	In Person	10/5/2021
Tax Practice Development, Processes and Procedures	A82BK-T-00166-21-I	2	Other Tax Return Preparers Enrolled Agents	In Person	10/5/2021
Cross Border Reporting	A82BK-T-00165-21-I	2	Other Tax Return Preparers Enrolled Agents	In Person	10/5/2021

Instructions for Form 8498, Continuing Education Provider Application and Request for Provider Number (cont.)

Program name	Program number	Credit hours	Approved audience	Approved delivery method	Approved program date
Appeals for Collections	A82BK-T-00163-21-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2021
OIC Strategies	A82BK-T-00162-21-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2021
Penalty Abatement Techniques	A82BK-T-00161-21-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2021
IRS Correspondence Action, Reaction	A82BK-T-00160-21-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2021
IRS Representation	A82BK-T-00159-21-I	2	Other Tax Return Preparers Enrolled Agents	In Person	9/20/2021
Child Tax Credit under ARPA	A82BK-T-00158-21-I	2	Other Tax Return Preparers Enrolled Agents	In Person	8/26/2021
Casualty Gains and Losses	A82BK-T-00157-21-O	1	Other Tax Return Preparers Enrolled Agents	Online/Group	2/13/2021
Schedule A Deductions	A82BK-T-00156-21-O	1	Other Tax Return Preparers Enrolled Agents	Online/Group	2/13/2021
Ethics	A82BK-E-00177-22-I	2	Other Tax Return Preparers Enrolled Agents	In Person	5/3/2022