



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

Fax: (855) 889-7959

Date: 01/24/2023

DAVID W COLLINS
7298 FLAGRIDGE DR
OOLTEWAH, TN 37363

Dear DAVID W COLLINS,

Congratulations! You've met the requirements to become an Enrolled Agent. By obtaining this elite status, you will play a critical role in providing services to America's taxpayers.

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

With a properly executed Form 2848, your practice rights are limited to representing clients before the IRS regarding the following matter(s): Collection.

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. For more information about requirements during your enrollment year, see Treasury Department Circular 230 Section 10.6(e)(2)(ii)(A) and (B) at www.irs.gov/forms-pubs.
- 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 Social Security number (SSN) or 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.

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

Your name, EA status, business mailing address, and work telephone number are 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, SSN, taxpayer identification number, prior information, and current information.

Where you can find more information

If you disagree with the limitation on your practice rights, you may appeal our determination. The appeal should be filed in writing within 30 days from receipt of this letter and include your reasons in support of full enrollment status. Please mail your appeal to:

Internal Revenue Service
SE:RPO, Suitability Room 1551 IR
1111 Constitution Ave. NW
Washington, DC 20224
Attn: Monica Farrow

You can stay up-to-date on all tax professional issues at www.irs.gov/taxpros. You can also connect with other tax professionals at www.facebook.com/irstaxpros and www.twitter.com/irstaxpros.

Again, I offer our congratulations on your achievement as an enrolled agent and I thank you for your commitment to improving tax administration. We look forward to working with you.

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,



Carol A. Campbell, Director
Return Preparer Office

Letter 224A (10-2019) Catalog Number 72962Z

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

00150946-EA



This evidences that

DAVID W COLLINS

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

ISSUE DATE

01/20/2023

EXPIRATION DATE

Limitations on Practice, if any

Collection

03/31/2025

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

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

Catalog Number 33452Y