

**Internal Revenue Service**  
Office of Professional Responsibility  
1111 Constitution Ave. NW Room 7238  
Washington, DC 20224

**Department of the Treasury**

Date: April 26, 2011

**EXTENSION OF SPONSOR RENEWAL PERIOD**

Larry L. Gray, CPA- "AGC-CPA's, LLC"  
Attn: Larry L. Gray  
219 Hwy. 72 West  
Rolla, MO 65401

Dear Larry L. Gray:

As a current sponsor qualified under Treasury Circular 230 to provide continuing education for enrolled persons, you are scheduled to apply to renew your sponsor status beginning May 1, 2011. The Directors of the Office of Professional Responsibility and Return Preparer Office have determined that it is in the best interests of tax administration for the CE sponsor renewal process to be postponed pending release of the revised version of Circular 230. Consequently, your status as a qualified sponsor will remain in effect and will be recognized for qualified continuing education courses being provided to enrolled persons through December 30, 2011.

Once Circular 230 becomes final and is released responsibility for oversight of continuing education sponsors and programs for both enrolled persons and registered return preparers will shift from the Office of Professional Responsibility to the Return Preparer Office. At that time, the Return Preparer Office will provide instruction and guidance with respect to how it intends to manage the qualified CE sponsor application process, including how sponsors can apply to renew their status.

During this interim period preceding the finalization of Circular 230, the Office of Professional Responsibility (OPR) will continue its oversight of qualified sponsors. Such oversight will include initiating reviews of the continuing education records required to be maintained by qualified sponsors, to ensure on-going compliance with the record-keeping requirements and quality assurance standards contained in section 10.6(g) of Circular 230.

Please do not submit a request for renewal of sponsor status until you are advised to do so through notices, press releases or direct mail from the Return Preparer Office. Should you have any questions about this communication, you may contact Karen Copeland by telephone at (202) 622-7098 or by email (non-secure) at [Karen.f.copeland@irs.gov](mailto:Karen.f.copeland@irs.gov).

Sincerely,



Karen L. Hawkins  
Director, Office of Professional Responsibility

