

Special Edition
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employee plans news

PROTECTING RETIREMENT BENEFITS THROUGH EDUCATING CUSTOMERS

Internal Revenue Service
Tax Exempt and Government
Entities Division

A Publication of Employee Plans

ERPA Contract Awarded - Testing to Begin in January 2009

On August 1, 2008, the Internal Revenue Service (IRS) awarded through a competitive bid process, the American Institute of Retirement Education, LLC (AIRE), the contract to conduct the examinations for the Enrolled Retirement Plan Agent (ERPA) program. ERPA tests are slated to begin in January 2009. ERPA candidates may apply to take the ERPA test beginning October 23, 2008.

Generally, a person becomes an ERPA by passing a comprehensive ERPA Special Enrollment Examination relating to retirement plan matters. See www.erpaexam.org for further information on the testing process. After passing the ERPA Special Enrollment Examination, the ERPA candidate must apply for enrollment with the Service and follow renewal and continuing education procedures. ERPAs will be required to demonstrate competency and be held to professional and ethical standards of conduct.

An ERPA is an individual who has earned the privilege of representing clients with respect to issues involving the following programs: the Employee Plans Determination Letter program; the Employee Plans Compliance Resolution System; and the Employee Plans Master and Prototype and Volume Submitter programs. In addition, ERPA's may represent clients with respect to 5500 and 5300 series forms, but not with respect to actuarial forms or schedules.

In 2005, the Advisory Committee on Tax Exempt and Government Entities (ACT) recommended that the IRS develop the ERPA program in order to offer ERPA status to individuals who service retirement plans but are not authorized to practice before the IRS. The ACT estimates that in the first five years as many as 3,000 to 6,000 practitioners could avail themselves of this new enrollment opportunity.

AIRE LLC, the contracted ERPA exam administrator, is a partnership formed by the American Society of Pension Professionals & Actuaries (ASPPA) and the National Institute of Pension Administrators (NIPA). AIRE is working with Prometric and the University of Michigan to help administer the ERPA examination.

For more information on the ERPA program, see our [ERPA web page](#). In addition, AIRE has established www.erpaexam.org for further information on the testing process.

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