Department of Treasury
Internal Revenue Service
IRS Tax Professional PTIN
Processing Center
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San Antonio, TX 78268

Letter	LTR 6523
Date	November 25, 2025
To contact us	Phone 1-877-613-7846 TTY 1-877-613-3686 8 a.m.- 5 p.m. CT

IRS

2026

ANNUAL FILING SEASON PROGRAM RECORD OF COMPLETION

Olga Sipacheva

HAS PARTICIPATED IN AND COMPLETED THE NECESSARY IRS CONTINUING EDUCATION REQUIREMENTS FOR FORM 1040 SERIES FEDERAL TAX RETURN ISSUES, ETHICS, AND OTHER FEDERAL TAX LAW FOR THE 2026 ANNUAL FILING SEASON PROGRAM.

EFFECTIVE DATE

JANUARY 01, 2026

Kimberly D. Rogers
KIMBERLY D. ROGERS
DIRECTOR, IRS RETURN PREPARER OFFICE