



EA CPE Requirements

Initial Enrollment Cycle

Standard Enrollment Cycle or Initial Enrollment Period

When you first receive your Enrolled Agent license, you are in your "Initial Enrollment Period" which has different CPE requirements than the standard enrollment cycle. The requirements shown **in this document are for the Initial Enrollment Cycle.**

After you complete your first renewal, you are on the **Standard Enrollment Cycle**, which is a **full three year cycle**. Please view the document "EA Standard Enrollment Cycle" for a description of those requirements.

What is the Initial Enrollment Cycle?

Your re-enrollment date is **based on the last digit of your social security number.**

When you first become an enrolled agent, the period up until your first re-enrollment date is considered your "initial enrollment cycle," and it is **normally less than 3 years.**

- **EXCEPT** if you receive your initial enrollment between November 1st and December 31st of the third year of an enrollment cycle, you will renew after the first full renewal period, and your initial cycle will have 37-38 months in it instead of the normal 36 or fewer months.

How many hours are required per year?

- Calculated as **2 CPE hours per month or partial month** of enrollment during the year
- **2 hours of ethics CPE per year**, included in the 2 hours/month calculation

In other words, the required CPE hours are prorated based on your enrollment date.

Example: You receive your EA on August 15th. That means you are enrolled for five months and need 10 hours of CPE by year end. This 10 hours of CPE should include 2 hours of ethics.

After the first year, during your initial enrollment period you will need 24 hours per year, including 2 hours of ethics.

You should **ignore the standard enrollment cycle requirements of 72 hours total, 16 hours minimum** per year when you are in your initial enrollment cycle. These total and minimum annual requirements do not apply to you.

Which course subjects are accepted for CPE credit?

Your continuing education must be Federal tax courses and an ethics course. You must take a 2-hour ethics course each year. The allowable course subjects are:

- Federal tax
- Ethics

The primary focus of the course **MUST BE** Federal tax. The FunCPE **accounting courses do not qualify for EA CPE** as they are not focused on Federal tax. The IRS recently expanded the **allowable subjects to include data security**, such as data security of taxpayer data. These data security courses are included in the “Federal tax” category.

You **cannot take management or personal development courses**, for example, for CPE credit.

You cannot take more than 2 hours of ethics per year for credit.

Our courses are clearly marked as accepted for EA credit or CPAs only.

When do I need to complete the courses?

The CPE requirements are based on the calendar year. You must complete the annual requirement **between January 1st and December 31st**.

When does my enrollment cycle end?

Your renewal date is based on the last digit of your social security number. The following chart shows the next series of renewal dates and related CPE reporting periods.

<i>Social Security Number Ends in:</i>	<i>Cycle Ends</i>	<i>Due Date of Renewal</i>	<i>Effective Date of Renewal</i>	<i>CPE Reporting Period</i>
0, 1, 2, 3	12/31/18	01/31/19	04/01/19	2016 2017 2018
4, 5, 6	12/31/19	01/31/20	04/01/20	2017 2018 2019
7, 8, 9 or no Social Security #	12/31/20	01/31/21	04/01/21	2018 2019 2020

Note: we have a [chart on www.funcpe.com](http://www.funcpe.com) under the heading “How many CPE hours will I need?” that shows the calculation of hours needed based on your specific enrollment month and your social security number. Please check the chart for detailed information.

Are my CPE credits reported to the IRS?

Yes, IRS approved CPE providers are **required to report your credits** to the IRS PTIN system. You can login to the PTIN system to view credits reported for your account. FunCPE is an approved CPE provider.



Do you have more questions about your EA license?

Visit our website for answers to many of the common questions and problems such as:

- ◆ What if I forgot to take my CPE?
- ◆ What if I forgot to renew my EA license?
- ◆ Should I select inactive status when I renew?
- ◆ Is an EA CE audit difficult?
- ◆ Why didn't I receive a renewal notice?
- ◆ I haven't received my new enrollment card.
- ◆ How long do I keep my CPE records?
- ◆ Six mistakes EAs make with CPE.

Feel free to email us or call if you need help! You worked hard to achieve your Enrolled Agent status. We want to help you maintain it!