



EA CE 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 CE 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" (in the downloads box on our home page) for a description of those requirements.

What is the Initial Enrollment Cycle?

The end of your enrollment cycle is **based on the last digit of your social security number**. Enrollment cycles end on December 31st.

When you first become an enrolled agent, the period up until the end of your enrollment cycle 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?

- Based on the **date of your Enrolled Agent certificate** (i.e. this is the enrollment date)
- Calculated as **2 CE hours per month or partial month** of enrollment during the year
- **2 hours of ethics CE per year**, included in the 2 hours/month calculation

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

Example: You receive your EA certificate dated August 15th. That means you are enrolled for five months and need 10 hours of CE by year end. This 10 hours of CE 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 can **ignore the standard enrollment cycle requirements of 72 hours total**—you will most likely need less. **The 16 hours minimum** per year still applies when you are in your initial enrollment cycle, unless in the first year you were enrolled less than 8 months.

Example of using the 16-hour minimum requirement

Your certificate is issued in September and you are in year 1 of your enrollment cycle based on your social security number. You **could** complete your hours as follows:

Year 1: 8 hours (2 hours x 4 months)

Year 2: 16 hours (this meets the minimum)

Year 3: 32 hours (you were enrolled for a total of 4 + 12 + 12=28 months, so you need a total of 28 x 2 hours=56)

But **let's face it, this gets complicated**, and most people just take 24 hours per year so they don't have to worry about it, except in the first year of enrollment when they can take less.

Which course subjects are accepted for CE 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
 - Includes data security (which is classified as Federal tax)
- Ethics

The primary focus of the course **MUST BE** Federal tax. The FunCPE **accounting courses do not qualify for EA CE** 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 CE 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 CE 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 CE 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>CE Reporting Period</i>
0, 1, 2, 3	12/31/24	01/31/25	04/01/25	2022 2023 2024
4, 5, 6	12/31/25	01/31/26	04/01/26	2023 2024 2025
7, 8, 9 or no Social Security #	12/31/26	01/31/27	04/01/27	2024 2025 2026

Note: we have a [chart on www.funcpe.com](http://www.funcpe.com) under the heading “How many CE 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 CE credits reported to the IRS?



Yes, IRS approved CE providers are required to report your credits to the IRS PTIN system. **You should periodically login to the PTIN system to view credits reported** for your account. FunCPE has been an **approved CE provider** for over 20 years.

We report your hours every Monday for the week just ended Sunday. In December we report your hours every day.

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 CE?
- ◆ 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 CE records?
- ◆ Six mistakes EAs make with CE.

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!