



EA CPE Requirements

Standard 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. Please view the document “EA Initial Enrollment Period” for a description of those requirements.

After you complete your first renewal, you are on the “Standard Enrollment Cycle, which is a **full three year cycle**. The requirements shown in this document are for the Standard Enrollment Cycle.

How many hours are required?

- 72 hours of CPE every 3 years
- 16 CPE hours every year (minimum)

The 16 CPE hour annual minimum includes the 2 hour Ethics requirement.

Many Enrolled Agents **take 24 hours of CE every year** (including ethics) **to avoid confusion**.

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?

info@funcpe.com

Toll free: 877-7FUNCPE (877-738-6273)

www.funcpe.com

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 start and stop?

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

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! We realize the **CPE requirements for renewal can be confusing**. You worked hard to achieve your Enrolled Agent status. We want to help you maintain it!