



Do you know when to renew your enrollment?

SSN Ending	Renewal Cycle	Renewal Application Period		Renewal Cycle Expiration	
		EA	ERPA	EA	ERPA
7, 8, 9 & No SSN	2024-2027	November 1, 2026 through January 31, 2027	April 1, 2027 through June 30, 2027	March 31, 2027	September 30, 2027
0, 1, 2, 3	2025-2028	November 1, 2027 through January 31, 2028	April 1, 2028 through June 30, 2028	March 31, 2028	September 30, 2028
4, 5, 6	2026-2029	November 1, 2028 through January 31, 2029	April 1, 2029 through June 30, 2029	March 31, 2029	September 30, 2029

Continuing Education (CE) Requirements for New Enrollees

The CE requirement is slightly different for newly enrolled EAs applying for their first renewal.

Generally, newly enrolled EAs will not need 72 hours of CE because they will not have been enrolled for all three years of the cycle. The 16 hour yearly minimum may not apply to them for at least one of the three years of the cycle.

Two hours of Ethics or Professional Conduct are required for each enrollment year during the enrollment cycle regardless of when enrollment began. The 2 hours of Ethics are included in the annual CE requirements in the chart below.

Circular 230

page 12, §10.6 (e)(2)(iii)(A)

“...an individual who received initial enrollment during an enrollment cycle must complete two hours of qualifying continuing education credit for each month enrolled during the enrollment cycle. Enrollment for any part of a month is considered enrollment for the entire month.”

CE Requirements for an Enrollee's First Renewal Cycle

SSN Ending	Year of Enrollment	Calendar Month Enrollment Granted												Renewal Cycle
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
7, 8, 9 & No SSN	2024	72	70	68	66	64	62	60	58	56	54	52	50	2024-2027
	2025	48	46	44	42	40	38	36	34	32	30	28	26	
	2026	24	22	20	18	16	14	12	10	8	6	4	2	
0, 1, 2, 3	2025	72	70	68	66	64	62	60	58	56	54	52	50	2025-2028
	2026	48	46	44	42	40	38	36	34	32	30	28	26	
	2027	24	22	20	18	16	14	12	10	8	6	4	2	
4, 5, 6	2026	72	70	68	66	64	62	60	58	56	54	52	50	2026-2029
	2027	48	46	44	42	40	38	36	34	32	30	28	26	
	2028	24	22	20	18	16	14	12	10	8	6	4	2	