

## 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	2012-2015	November 1, 2014 through January 31, 2015	April 1, 2015 through June 30, 2015	March 31, 2015	September 30, 2015
0, 1, 2, 3	2013-2016	November 1, 2015 through January 31, 2016	April 1, 2016 through June 30, 2016	March 31, 2016	September 30, 2016
4, 5, 6	2014-2017	November 1, 2016 through January 31, 2017	April 1, 2017 through June 30, 2017	March 31, 2017	September 30, 2017

### Continuing Education (CE) Requirements for Newly Enrolled Agents

The yearly CE requirements is slightly different for newly enrolled ES's and ERPA's applying for their first renewal.

Generally, newly enrolled EA's will not need 72 hours of CE renew because they will not have the benefit of being 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.

Additionally, 2 hours of the Ethics or Professional Conduct are required for each enrollment year during the enrollment cycle. Enrollment for any part of an enrollment year is considered enrollment for the entire year.

### **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 EA'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	2012	72	70	68	66	64	62	60	58	56	54	52	50	2015-2018
	2013	48	46	44	42	40	38	36	34	32	30	28	26	
	2014	24	22	20	18	16	14	12	10	8	6	4	2	
0, 1, 2, 3	2013	72	70	68	66	64	62	60	58	56	54	52	50	2013-2016
	2014	48	46	44	42	40	38	36	34	32	30	28	26	
	2015	24	22	20	18	16	14	12	10	8	6	4	2	
4, 5, 6	2014	72	70	68	66	64	62	60	58	56	54	52	50	2014-2017
	2015	48	46	44	42	40	38	36	34	32	30	28	26	
	2016	24	22	20	18	16	14	12	10	8	6	4	2	

