

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	2015-2018	November 1, 2017 through January 31, 2018	April 1, 2018 through June 30, 2018	March 31, 2018	September 30, 2018
0, 1, 2, 3	2016-2019	November 1, 2018 through January 31, 2019	April 1, 2019 through June 30, 2019	March 31, 2019	September 30, 2019
4, 5, 6	2017-2020	November 1, 2019 through January 31, 2020	April 1, 2020 through June 30, 2020	March 31, 2020	September 30, 2020

Continuing Education (CE) Requirements for New Enrollees

The CE requirement is slightly different for newly enrolled EAs and ERPAs 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	2015	72	70	68	66	64	62	60	58	56	54	52	50	2015-2018
	2016	48	46	44	42	40	38	36	34	32	30	28	26	
	2017	24	22	20	18	16	14	12	10	8	6	4	2	
0, 1, 2, 3	2016	72	70	68	66	64	62	60	58	56	54	52	50	2016-2019
	2017	48	46	44	42	40	38	36	34	32	30	28	26	
	2018	24	22	20	18	16	14	12	10	8	6	4	2	
4, 5, 6	2017	72	70	68	66	64	62	60	58	56	54	52	50	2017-2020
	2018	48	46	44	42	40	38	36	34	32	30	28	26	
	2019	24	22	20	18	16	14	12	10	8	6	4	2	

