

CE ATTESTATION FORM January 1, 2011 – December 31, 2011

Please complete the form and fax to NAEA (202-822-6270), email (membership@naea.org), mail directly to NAEA (1120 Connecticut Avenue, NW Ste 460, Washington, DC 20036-3953) or mail to NAEA's lockbox along with your dues renewal (PO box 79411, Baltimore, MD 21279-0411).

The members of the National Association of Enrolled Agents understand and respect the role that education plays in providing excellent service for clients. Not only do educational seminars provide an important networking opportunity to form significant work contacts, they also allow enrolled agents to maintain their expertise with the ever-changing tax code.

NAEA requirements for membership exceed the Internal Revenue Service's standards: members, associates and academic associates must acquire 30 hours of CE per calendar year. Members who are on "inactive retired status" under Circular 230 qualify for Emeritus status and are exempt from the education requirement. NAEA requires members attest to the number of CE hours taken on a yearly basis, prior to or concurrent with the renewal process. Members attest to the hours taken during the preceding calendar year. In accordance with IRS requirements for enrollment renewal, members and associates must earn at least 2 hours of Ethics in each calendar year.

NAEA bylaws stipulate that all members meet the CE requirement, but NAEA recognizes this may not always be possible. Therefore, NAEA allows members to carry back (members who report less than 30 hours must earn the missing CE hours in the next calendar year, in addition to the 30 hours required for the current year). Members may not carry forward (may not claim more than 30 hours in a year with the intention of lessening the requirement for the next year).

For those members with extenuating circumstances, a one-time CE waiver can be submitted to the NAEA Board of Directors. For more information on the waiver, please contact NAEA's [Membership Department](#).

Enrolled agents who receive their card during the current year must complete a total of at least 2 hours of CE per month for the remainder of that year. Enrollment in any part of the month (i.e., January 31 or February 28) is considered enrollment for the entire month.

To qualify as CE for NAEA:

- Be CE as defined by IRS guidance. To qualify as IRS continuing education, a course of learning must: (i) Be a program designed to enhance knowledge in Federal taxation or Federal tax related matters (programs comprised of current subject matter in Federal taxation or Federal tax related matters, including accounting, tax return preparation software, taxation, or ethics) (ii) Be a qualifying continuing education program consistent with the Internal Revenue Code. More information on IRS qualified CE and sponsoring education program details may be found online at www.irs.gov.
- CE in the areas of state and local taxation or practice management sponsored by affiliates or affiliate chapters. Members may report up to 6 hours per calendar year towards meeting their NAEA requirement.

IRS licensing requirements are different than NAEA requirements and enrolled agents are encouraged to visit www.irs.gov for guidance on IRS renewals. Please contact NAEA's Membership Department at 202-822-NAEA (6232) or membership@naea.org with questions.

I hereby attest I have successfully completed a total of _____ Continuing Education (CE) credit hours, including _____ hours of Ethics, during the January 1, 2011 through December 31, 2011 time period.

Signature and Date

Print Name and NAEA ID clearly

If some of the hours reported on this attestation form are to fulfill the requirements of a preceding year, please initial here: _____.