



## **NAEA Education FAQs: CE REQUIREMENTS FOR EAs**

### **What are CE Requirements for Enrolled Agents?**

Enrolled Agents are required to complete at least 72 hours of CE every 3 years. A minimum of 16 hours must be earned per year.

### **What is the Ethics Requirement for Enrolled Agents?**

Enrolled Agents are required to earn a minimum of 2 hours of Federal Tax Ethics annually and a total of 6 hours of ethics for a reporting period of 3 years.

### **What is a license renewal period?**

The Enrolled Agents license renewal period ends on 31st March triennially.

### **What is the CE reporting cycle?**

A CE reporting cycle for Enrolled Agents is November 1st through January 31st triennially based on SSN, to view the renewal chart, [CLICK HERE](#).

### **Where can I find the IRS FAQ's regarding Continuing Education Requirements?**

To view IRS FAQ's regarding CE requirements, [CLICK HERE](#).

### **What are qualifying subject areas?**

Per the standards defined in Circular 230, allowable course subjects include:

- Federal taxation
- Federal tax-related matters, such as Accounting, Tax preparation software, Taxation
- Federal ethics

### **Why should you choose NAEA Education for Enrolled Agents?**

NAEA offers several ways to earn CE through our webinars and in-person events, archive of self-paced tax education and the EA Journal. NAEA's education committee selects speakers from a network of tax professionals to provide current, updated education offerings to help you grow as a professional while keeping your license current. NAEA is one of the few organizations that vets all speakers, and their presentations through a rigorous peer review process.

### **What are the qualifying learning activities?**

- Continuing Education programs offered through self-study, on-demand courses, live webinars, and live events
- [EA Journal Exams](#)

- Instructor hours can be a qualified learning activity to get CE credits. However, you can get a maximum of 6 instructor hours each year. To submit a proposal to speak at an NAEA event or webinar, visit the [Call for Speakers webpage](#).

#### **What are the recordkeeping requirements for Enrolled Agents?**

- The name of the CE Provider organization;
- The location of the program;
- The title of the program, approval number received for the program, and copy of the program content;
- Written outlines, course syllabi, textbook, and/or electronic materials provided or required for the program;
- The date(s) attended;
- The credit hours claimed;
- The name(s) of the instructor(s), discussion leader(s), or speaker(s), if appropriate; and
- The certificate of completion and/or signed statement of the hours of attendance obtained from the continuing education provider.

#### **How much does it cost to renew the Enrolled Agents license?**

The annual license renewal fee is currently \$67.

#### **Can Enrolled Agents carry over excess credit earned in a particular renewal cycle?**

No, Enrolled Agents cannot carry over excess credit earned in a particular renewal cycle.

#### **What if an Enrolled Agent did not complete the 72 hours of CE requirements by March 31?**

The Internal Revenue Service will provide notice to any individual who fails to meet the continuing education and fee requirements of eligibility for renewal. The notice will state the basis for the determination of noncompliance and will provide the individual with an opportunity to furnish the requested information in writing relating to the matter within 60 days of the date of the notice.

For further information please see [Circular No 230](#). Refer to Section 10.6(j) to determine if you meet the qualifications to request a [waiver \(Form 14392\)](#) of continuing education requirements.

#### **What are CE Requirements for Newly Certified Enrolled Agents after Initial Certification?**

The CE requirement is slightly different for new Enrolled Agents 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.

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