

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	2018-2021	November 1, 2020 through January 31, 2021	April 1, 2021 through June 30, 2022	March 31, 2021	September 30, 2021
0, 1, 2, 3	2019-2022	November 1, 2021 through January 31, 2022	April 1, 2022 through June 30, 2022	March 31, 2022	September 30, 2022
4, 5, 6	2020-2023	November 1, 2022 through January 31, 2023	April 1, 2023 through June 30, 2023	March 31, 2023	September 30, 2023

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	2018	72	70	68	66	64	62	60	58	56	54	52	50	2018-2021
	2019	48	46	44	42	40	38	36	34	32	30	28	26	
	2020	24	22	20	18	16	14	12	10	8	6	4	2	
0, 1, 2, 3	2019	72	70	68	66	64	62	60	58	56	54	52	50	2019-2022
	2020	48	46	44	42	40	38	36	34	32	30	28	26	
	2021	24	22	20	18	16	14	12	10	8	6	4	2	
4, 5, 6	2020	72	70	68	66	64	62	60	58	56	54	52	50	2020-2023
	2021	48	46	44	42	40	38	36	34	32	30	28	26	
	2022	24	22	20	18	16	14	12	10	8	6	4	2	

