



Enrolled Agent Continuing Education Requirements

Required Education

- 72 hours of CPE for the 3 calendar years immediately preceding the renewal deadline
- Minimum of 16 hours per calendar year, **including 2 hours of ethics**
- Ethics Requirement: 2 hours of ethics CPE each year
- Maximum Self-Study Allowed: 100%
- Current Renewal Cycles (by last digit of Social Security Number): 0, 1, 2 or 3: the next renewal submission is between November 1, 2015 and January 31, 2016 and will report CPE for the calendar years 2013, 2014 and 2015. 4, 5, or 6: the next renewal submission is between November 1, 2016 and January 31, 2017 and will report CPE for the calendar years 2014, 2015, and 2016. 7, 8, or 9: the next renewal submission is between November 1, 2014 and January 31, 2015 and will report CPE for the calendar years 2012, 2013, and 2014.

IRS Contact Information

Internal Revenue Service
IRS Continuing Education
6501 Red Hook Plaza, Ste 201
St Thomas VI 00802

Phone: 1-855-296-3150 Ext 3

Website: www.irs.gov/taxpros/ce

Email: opr@irs.gov

License Expiration: Every 3 years based on last digit of Social Security Number

CPE Completion Due by: 12/31 annually

Acceptable Programs of Study: All courses listed on our website under “View EA Courses” are approved courses and will qualify for EA continuing education.

Note: With the new EA sponsor approval program, each individual course that qualifies for EA CPE must be registered with the IRS and will have a specific approval number. Approval numbers will be listed on the course description and the completion certificate. Courses that are registered with the IRS as approved programs will qualify for enrolled agent continuing education requirements.

CPE Reporting Policy: The IRS requires sponsors to report continuing education completed by EAs on a quarterly basis. Sequoia CPE reports this information to the IRS monthly. In order for your continuing education completions to be reported you must provide your PTIN number to Sequoia CPE during the checkout process. If you purchased without providing your PTIN please contact Customer Service at support@sequoiacpe.com or 1-800-572-9675.

PLEASE NOTE: Since regulations are constantly changing, the information contained here is deemed reliable however it is not guaranteed. We encourage you to contact the IRS to answer any questions and confirm or clarify any requirements listed here.