

From Circular 230, June 12, 2014 publication....

Emphasis added (Bold Underline) to emphasize importance

Please verify using the latest version of Circular 230

§ 10.6 Term and renewal of status as an enrolled agent, enrolled retirement plan agent, or registered tax return preparer.

(e) Condition for renewal: continuing education. In order to qualify for renewal as an enrolled agent, enrolled retirement plan agent, or registered tax return preparer, an individual must certify, in the manner prescribed by the Internal Revenue Service, that the individual has satisfied the requisite number of continuing education hours.

(1) Definitions. For purposes of this section —

(i) **Enrollment year means January 1 to December 31 of each year of an enrollment cycle.**

(ii) **Enrollment cycle means the three successive enrollment years preceding the effective date of renewal.**

(iii) Registration year means each 12-month period the registered tax return preparer is authorized to practice before the Internal Revenue Service.

(iv) The effective date of renewal is the first day of the fourth month following the close of the period for renewal described in paragraph (d) of this section.

(2) For renewed enrollment as an enrolled agent or enrolled retirement plan agent —

(i) Requirements for enrollment cycle. **A minimum of 72 hours of continuing education credit, including six hours of ethics or professional conduct, must be completed during each enrollment cycle.**

(ii) Requirements for enrollment year. **A minimum of 16 hours of continuing education credit, including two hours of ethics or professional conduct, must be completed during each enrollment year of an enrollment cycle.**

(iii) Enrollment during enrollment cycle

(A) In general. Subject to paragraph (e)(2)(iii) (B) of this section, an individual who receives 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.

(B) Ethics. An individual who receives initial enrollment during an enrollment cycle must complete two hours of ethics or professional conduct for each enrollment year during the enrollment cycle. Enrollment for any part of an enrollment year is considered enrollment for the entire year.

IRS description of required Continuing Education:

<https://www.irs.gov/Tax-Professionals/FAQs:-Enrolled-Agent-Continuing-Education-Requirements>

IRS CE Credit Chart

<https://www.irs.gov/pub/irs-pdf/p5186.pdf>

Regarding Preparation and Instruction.

(f) Qualifying continuing education —

(2) Qualifying programs —

(iii) Serving as an instructor, discussion leader or speaker.

(A) One hour of continuing education credit will be awarded for each contact hour completed as an instructor, discussion leader, or speaker at an educational program that meets the continuing education requirements of paragraph (f) of this section.

(B) A maximum of two hours of continuing education credit will be awarded for actual subject preparation time for each contact hour completed as an instructor, discussion leader, or speaker at such programs. It is the responsibility of the individual claiming such credit to maintain records to verify preparation time.

(C) The maximum continuing education credit for instruction and preparation may not exceed four hours annually for registered tax return preparers and six hours annually for enrolled agents and enrolled retirement plan agents.

(D) An instructor, discussion leader, or speaker who makes more than one presentation on the same subject matter during an enrollment cycle or registration year will receive continuing education credit for only one such presentation for the enrollment cycle or registration year.

Note to instructors: For Capital of Texas Enrolled Agent courses, instructors must make formal request for instructor hours for preparation and/or instruction. This request must take into consideration maximum hours allowed as noted above. Requests can be made via email to Jim Coates at JimboCo@aol.com