



PRONTO
TAX SCHOOL

EAs

Enrolled Agents Cheat Sheet
on CE Hours

What is an EA?

Enrolled Agents (EAs): EAs are tax professionals authorized by the U.S. Department of the Treasury to represent taxpayers before the Internal Revenue Service (IRS). To maintain their status and stay up-to-date with tax laws and regulations, EAs are required to engage in continuing education.

Annual Requirements

Annual Requirement: EAs must complete 72 hours of continuing education (CE) every three years, which averages to 24 hours per year. The CE year for EAs typically runs from November 1st to October 31st. This can be kind of confusing for some people since they think they have to complete the hours by Dec 31st.

Minimum Requirements

Within the 72-hour requirement, EAs must include a minimum of 16 hours of CE each year, covering a specific range of tax-related topics, such as federal tax law updates and ethics. To make sure you do not fall behind on your hours we recommend to do 24 hours which includes 2 hours of ethics.

Ethics Requirement

A minimum of 2 hours of ethics CE is required each year. This is essential for ensuring that EAs maintain high ethical standards in their practice.

Carryover Hours

If you happened to do more than 24 hours per year, EAs are allowed to carry over a maximum of 24 CE hours from one year to the next, allowing some flexibility in meeting annual requirements.

Record-Keeping

EAs are responsible for keeping records of their completed CE hours for at least four years. In case of an audit by the IRS, they must be able to provide documentation to support their CE claims.

Reporting

EAs must report their CE credits to the IRS by renewing their enrollment online and certifying that they have met the CE requirements.

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Why Continuing Education for EAs is Important

Keeping Current

Tax laws and regulations are constantly evolving. CE ensures that EAs stay up-to-date with the latest changes, allowing them to provide accurate and relevant advice to clients.

Maintaining Professionalism

The ethics component of CE reinforces professional conduct, ensuring that EAs adhere to high ethical standards in their practice.

Client Trust

Clients are more likely to trust EAs who demonstrate a commitment to ongoing learning and professionalism.

Career Advancement

Fulfilling CE requirements can open up career opportunities and lead to more diverse and challenging roles within the field of tax preparation and representation.

EA COURSES

25 hours | IRS, CTEC, NASBA

- **Tricky Tax Refresher** (10 Hours, IRS & NASBA Approved) In this fast, fun, 10 hour course, we refresh ourselves on important tax topics pertaining to: Corporations, Partnerships, Trusts, Estates, Non-Profits, Retirement Plans and more!
- **Tax Credits Refresher Course** (5 Hours, IRS, CTEC & NASBA Approved) This Tax Credits Refresher course is worth 5 hours of continuing education credit with IRS.
- **Tax Deductions Refresher Course** (5 Hours, IRS CTEC & NASBA Approved) This Tax Deductions Refresher course is worth 5 hours of CE / CPE.
- **Federal Tax Update** (3 Hours, IRS, CTEC & NASBA Approved) A fast and fun, but also comprehensive tax update course. 3 hours of credit.
- **Ethics for Tax Professionals** (2 Hours, IRS, CTEC and NASBA Approved) Most tax professionals need at least 2 hours of ethics continuing education every year.

Additional Enrichment Courses

- **Bite-Sized Crypto Tax Learning Center** – This provides you with DOZENS of “micro learning” opportunities as CPA Joshua Azran explains the dangers and opportunities associated with helping crypto-involved tax clients.
- **Last Call Business Tax Update** – We go through all of the business (including C corporation, S corporation, partnership, and LLC) tax updates tax pros need to know heading into tax season, to help ensure your maximum tax season confidence and profitability.
- **Last Call 1040 Tax Update** – We go through all of the 1040 tax updates tax pros need to know heading into tax season, to ensure that tax pros are maximally ready for less stress and more success this tax season.
- **Handling the IRS** – Build and test your knowledge of IRS Practices and Procedures. With 87,000 new IRS employees on the way, you are going to need to know this stuff.

