



ACCOUNTING EXAMINING BOARD
Room N206, 4822 Madison Yards Way, Madison
Contact: Erin Karow (608) 266-2112
December 17, 2018

The following agenda describes the issues that the Board plans to consider at the meeting. At the time of the meeting, items may be removed from the agenda. Please consult the meeting minutes for a record of the actions of the Board.

AGENDA

9:00 A.M.

OPEN SESSION – CALL TO ORDER – ROLL CALL

A. Adoption of Agenda (1-3)

B. Approval of the Minutes of August 9, 2018 (4-6)

C. Administrative Matters – Discussion and Consideration

1. Staff Updates
2. Department Updates
3. Board Meeting Dates
4. Board Member Recognition
5. Board Members – Term Expiration Dates
 - a. Gerald E. Denor – 7/1/2017
 - b. Robert Misey – 7/1/2021
 - c. John Reinemann – 7/1/2021
 - d. John Scheid – 7/1/2019
 - e. David Schlichting – 7/1/2022
 - f. Vacant – Accountant Member
 - g. Vacant – Accountant Member

D. Credentialing Matters – Discussion and Consideration (7-10)

1. Certified Public Accountants Certified and Licensed Since the Last Board Meeting
2. Firms Licensed Since the Last Board Meeting

E. Legislative and Administrative Rule Matters – Discussion and Consideration (11-166)

1. Proposals for Accy 2, Relating to Continuing Education
2. Update on Legislation and Pending or Possible Rulemaking Projects

F. Deliberation on Items Added After Preparation of Agenda:

1. Introductions, Announcements and Recognition
2. Election of Officers
3. Appointment of Liaison(s) and Alternates
4. Delegation of Authorities
5. Administrative Matters

6. Education and Examination Matters
7. Credentialing Matters
8. Practice Matters
9. Legislative/Administrative Rule Matters
10. Liaison Reports
11. Board Liaison Training and Appointment of Mentors
12. Informational Items
13. Division of Legal Services and Compliance (DLSC) Matters
14. Presentations of Petitions for Summary Suspension
15. Petitions for Designation of Hearing Examiner
16. Presentation of Stipulations, Final Decisions and Orders
17. Presentation of Stipulations and Interim Orders
18. Presentation of Proposed Final Decision and Orders
19. Presentation of Interim Orders
20. Petitions for Re-Hearing
21. Petitions for Assessments
22. Petitions to Vacate Orders
23. Requests for Disciplinary Proceeding Presentations
24. Motions
25. Petitions
26. Appearances from Requests Received or Renewed
27. Speaking Engagement(s), Travel, or Public Relation Request(s)

G. Public Comments

CONVENE TO CLOSED SESSION to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85 (1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.).

H. Credentialing Matters – Discussion and Consideration (167-169)

1. Consideration of Information Concerning the Reinstatement of Jon Neal, License Number 6506-1

I. Consulting with Legal Counsel

J. Deliberation of Items Added After Preparation of the Agenda

1. Education and Examination Matters
2. Credentialing Matters
3. DLSC Matters
4. Monitoring Matters
5. Professional Assistance Procedure (PAP) Matters
6. Petitions for Summary Suspensions
7. Petitions for Designation of Hearing Examiner
8. Stipulations, Final Decisions and Order
9. Proposed Interim Orders
10. Administrative Warnings
11. Review of Administrative Warnings
12. Proposed Final Decision and Orders
13. Matters Relating to Costs/Orders Fixing Costs
14. Case Closings
15. Board Liaison Training
16. Petitions for Assessments and Evaluations

17. Petitions to Vacate Orders
18. Remedial Education Cases
19. Motions
20. Petitions for Re-Hearing
21. Appearances from Requests Received or Renewed

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

K. Vote on Items Considered or Deliberated Upon in Closed Session, if Voting is Appropriate

L. Open Session Items Noticed Above Not Completed in the Initial Open Session

ADJOURNMENT

NEXT MEETING DATE: FEBRUARY 7, 2019

MEETINGS AND HEARINGS ARE OPEN TO THE PUBLIC, AND MAY BE CANCELLED
WITHOUT NOTICE.

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held at 4822 Madison Yards Way, Madison, Wisconsin, unless otherwise noted. In order to confirm a meeting or to request a complete copy of the board's agenda, please call the listed contact person. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Interpreters for the hearing impaired provided upon request by contacting the Affirmative Action Officer, 608-266-2112.

**ACCOUNTING EXAMINING BOARD
MEETING MINUTES
AUGUST 9, 2018**

PRESENT: Gerald Denor, John Reinemann, John Scheid, and David Schlichting

EXCUSED: Glenn Michaelson

STAFF: Erin Karow, Executive Director; Kate Stolarzyk, Bureau Assistant; Dale Kleven, Rule Coordinator; and other DSPS Staff

CALL TO ORDER

John Scheid, Board Chair, called the meeting to order at 9:18 a.m. A quorum of four (4) members was confirmed.

ADOPTION OF AGENDA

MOTION: Gerald Denor moved, seconded by David Schlichting, to adopt the agenda as published. Motion carried unanimously.

APPROVAL OF MINUTES OF JUNE 15, 2018

MOTION: Gerald Denor moved, seconded by David Schlichting, to approve the minutes of June 15, 2018 as published. Motion carried unanimously.

ADMINISTRATIVE MATTERS

Board Member Recognition

MOTION: Gerald Denor moved, seconded by David Schlichting, to honor and thank Todd Craft for his service to the Accounting Examining Board. Todd Craft was a consummate professional who gave willingly of his time to our profession, the future C.P.A.s of the State of Wisconsin, and all his colleagues at CliftonLarsonAllen. His memory will live on with all of us. Motion carried unanimously.

Elections and Liaison Appointments

VICE CHAIR

NOMINATION: John Scheid nominated Gerald Denor for the Office of Vice Chair.

Erin Karow called for nominations three (3) times.

Gerald Denor was elected as Vice Chair by unanimous consent.

SECRETARY

NOMINATION: Gerald Denor nominated David Schlichting for the Office of Secretary.

Erin Karow called for nominations three (3) times.

David Schlichting was elected as Secretary by unanimous consent.

2018 ELECTION RESULTS	
Board Chair	John Scheid
Vice Chair	Gerald Denor
Secretary	David Schlichting
2018 LIAISON APPOINTMENTS	
Credentialing Liaisons	Gerald Denor
Monitoring and Professional Assistance Procedure (PAP) Liaison	Glenn Michaelsen Alternate: Gerald Denor
Legislative Liaisons	John Scheid
Travel Liaison	John Scheid (Chair)
Newsletter Liaison	Gerald Denor Alternate: John Scheid
Screening Panel	Gerald Denor, Glenn Michaelsen, John Scheid

LEGISLATIVE AND ADMINISTRATIVE RULE MATTERS

Proposals for Accy 2 and 7, Relating to Continuing Education

MOTION: John Reinemann moved, seconded by David Schlichting, to designate John Scheid to serve as liaison to DSPS staff for drafting Accy 2 and 7, relating to continuing education. Motion carried unanimously.

Administrative Rules Reporting Requirement Under 2017 Wisconsin Act 108

MOTION: David Schlichting moved, seconded by Gerald Denor, to designate John Reinemann to serve as liaison to DSPS staff for drafting the Act 108 report, relating to administrative rules, and to authorize John Scheid, or highest-ranking officer, or longest serving member of the board, in order of succession, to approve the report for submission to the Joint Committee for Review of Administrative Rules. Motion carried unanimously.

ADJOURNMENT

MOTION: Gerald Denor moved, seconded by David Schlichting, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 12:12 p.m.

**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: James Kuehn, LPPA		2) Date When Request Submitted: 12/3/18 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>									
3) Name of Board, Committee, Council, Sections: Accounting Examining Board											
4) Meeting Date: 12/17/18	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Credentialing Matters 1. Certified Public Accountants Certified and Licensed Since Last Review Meeting 2. Firms Licensed Since Last Review Meeting									
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required: N/A									
10) Describe the issue and action that should be addressed: Informational – No Action: List of Certified Public Accountants certified and licensed, and firms licensed since last review meeting on 8/9/18 .											
11) Authorization <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; border-bottom: 1px solid black;">James Kuehn</td> <td style="width: 40%; border-bottom: 1px solid black; text-align: right;">12/3/18</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Signature of person making this request</td> <td style="border-bottom: 1px solid black; text-align: right;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Supervisor (if required)</td> <td style="border-bottom: 1px solid black; text-align: right;">Date</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date</td> </tr> </table>				James Kuehn	12/3/18	Signature of person making this request	Date	Supervisor (if required)	Date	Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date	
James Kuehn	12/3/18										
Signature of person making this request	Date										
Supervisor (if required)	Date										
Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date											
Directions for including supporting documents: 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.											

A. Certified Public Accountants Certified and Licensed Since Last Review Meeting:

1. 26842-1; Badger, Benjamin
2. 26843-1; Reardon, Michael
3. 26844-1; Zaman, Ammna
4. 26837-1; Blom, Joseph
5. 26838-1; Bronikowski, Elizabeth
6. 26839-1; Foster, Tracy
7. 26840-1; Guo, Xinyue
8. 26841-1; Henkel, Tyler
9. 26851-1; Chase, Cassandra
10. 26852-1; Sharpe, Nathan
11. 26845-1; Goodman, Matthew
12. 26846-1; See, Ervin
13. 26853-1; Stucki, Ryan
14. 26854-1; Poletti, Laura
15. 26855-1; Campy, Shannon
16. 26856-1; Gruber, Alyssa
17. 26847-1; Gentile, Deimante
18. 26848-1; Chotzen, Gabriel
19. 26849-1; Whalen, Heath
20. 26850-1; Broedlow, Ryan
21. 26857-1; Thurnau, Erik
22. 26858-1; Guagliardo, Justin
23. 26859-1; Kotz, Corey
24. 26864-1; Carpenter, Joseph
25. 26865-1; Diehl, Andrew
26. 26866-1; Reynolds, Leah
27. 26867-1; Wilberding, Eric
28. 26862-1; Frunza, Teodora
29. 26863-1; Volbrecht, Abby
30. 26861-1; Wei, Jieli
31. 26860-1; Fornander, Thomas
32. 26868-1; Brush, Robert
33. 26869-1; Hanneman, Alex
34. 26870-1; Ulatowski, Steven
35. 26871-1; Jassak, Mark
36. 26872-1; Potter, Kayla
37. 26873-1; Winter, Madelyn
38. 26874-1; Hauerwas, Jordan
39. 26875-1; Swerdlow, Jacob
40. 26876-1; Lang, Lisa
41. 26877-1; Lester, Emily
42. 26878-1; Boswein, Rebekah
43. 26879-1; Karnick, Daniel
44. 26880-1; Thompson, Rachel
45. 26881-1; Sparks, Angela
46. 26882-1; Willems, Adam
47. 26883-1; Chadwick, Megan
48. 26884-1; DePelecyn, Cari
49. 26885-1; Dietz, Vasilios
50. 26890-1; Kim, Jeffery
51. 26891-1; Mader, Elizabeth
52. 26892-1; Munnik, Jamie
53. 26893-1; Sawasky, Nicholas
54. 26891-1; Szyman, Andrew
55. 26886-1; Lee, Stephan
56. 26887-1; Lin, Yuan
57. 26888-1; Sonnentag, Shelby
58. 26895-1; Sandona, Jordan
59. 26896-1; Rivas, Pamela
60. 26897-1; Hof, Timothy
61. 26900-1; Beckfield, Williams
62. 26901-1; Stave, Rachel
63. 26902-1; Brinker, Stephanie
64. 26903-1; Eide, Sarah
65. 26904-1; Barrett, James
66. 26905-1; Bicigo, Brent
67. 26906-1; Fitzpatrick, Megan
68. 26913-1; Sharma, Manish
69. 26912-1; Di, Cong
70. 26911-1; Needham, Jeremy
71. 26910-1; Steimle, Elijah
72. 26909-1; Olsen, Nicole
73. 26908-1; Kelling, Ellison
74. 26907-1; Sweeny, Katrina
75. 26914-1; Rampolla, Jennifer
76. 26915-1; Seider, Joshua
77. 26916-1; Van, Zing Kong
78. 26917-1; Miller, Kacie
79. 26918-1; Golden, David
80. 26919-1; Hiatt, Jason
81. 26920-1; Essani, Falah
82. 26921-1; Gestout, Justin
83. 26922-1; Tibaldo, James
84. 26923-1; Becker, Kristopher
85. 26924-1; Mayer, Jessica
86. 26925-1; Quick, Erin
87. 26926-1; Sullivan, Damon
88. 26927-1; Brassfield, Michael
89. 26928-1; Okeefe, Maaren
90. 26929-1; Wright, Cameron
91. 26930-1; Hytry, Amanda
92. 26936-1; Huben, Rachel
93. 26937-1; May, Samantha
94. 26931-1; Rehm, Clayton
95. 26932-1; Hintz, Jonathan
96. 26933-1; Nonn, Sara
97. 26934-1; Volkman, Brandon
98. 26935-1; Hall, Timothy

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|-----------------------------------|-----------------------------------|
| 99. 26938-1; Wenzel, Tyler | 131. 26966-1; Lemke, Jeremy |
| 100. 26939-1; Kolbe, Gregory | 132. 26967-1; Shell, Jessica |
| 101. 26940-1; Loke, Robert | 133. 26969-1; Bier, Michael |
| 102. 26941-1; Schaefer, Tyler | 134. 26971-1; Herman, Justin |
| 103. 26942-1; Wienke, Andrew | 135. 26970-1; Patten, Derek |
| 104. 26943-1; Tyriver, Ryan | 136. 26972-1; Zyhowski, Joel |
| 105. 26944-1; Bennett, Kiefer | 137. 26973-1; Stahl, Yvette |
| 106. 26945-1; Reudinger, Zach | 138. 26974-1; Lane, Davis |
| 107. 26946-1; Welsh, Nicole | 139. 26975-1; Hoffman, Jessica |
| 108. 26947-1; Klase, Nicole | 140. 26977-1; Wismans, Evan |
| 109. 26948-1; Morrical, Kevin | 141. 26978-1; Szebebi, Lindsey |
| 110. 26949-1; Thompson, Tyler | 142. 26979-1; Ranpara, Mayur |
| 111. 26976-1; Coe, Priscilla | 143. 26980-1; Grzetich, Tyler |
| 112. 26962-1; Varish, Jordan | 144. 26981-1; Barlass, Haley |
| 113. 26950-1; Berg, Deborah | 145. 26982-1; Wohlleber, Benjamin |
| 114. 26951-1; Justman, James | 146. 26983-1; Thomas, Jake |
| 115. 26952-1; Kusik, Wade | 147. 26984-1; Crowell, Jonathan |
| 116. 26953-1; Masching, Brock | 148. 26985-1; Carini, Thomas |
| 117. 26954-1; Morgan, Christopher | 149. 26986-1; Cahill, Matthew |
| 118. 26958-1; Farrell, Lucas | 150. 26994-1; Biese, Justin |
| 119. 26957-1; Jung, Michelle | 151. 26989-1; Moy, Benjamin |
| 120. 26956-1; McKim, Traci | 152. 26988-1; Kudick, Justin |
| 121. 26955-1; Oneil, Lynn | 153. 26990-1; Koeller, Emily |
| 122. 26959-1; Klichenmann, Justin | 154. 26993-1; Hovell, Megan |
| 123. 26810-1; Hass, Nathan | 155. 26992-1; Ernst, Katie |
| 124. 26816-1; Gruber, Matthew | 156. 26991-1; Vondra, Lucinda |
| 125. 26987-1; Burton, Tonya | |
| 126. 26960-1; Ferrera, Dominic | |
| 127. 26961-1; Koch, Marisa | |
| 128. 26963-1; Behrens, Brittany | |
| 129. 26964-1; Klimek, Nicholas | |
| 130. 26965-1; Osowski, Stephen | |

**Denotes applicants who were certified and licensed pursuant to Board delegated conviction review authority. (Motion on 2/8/2018).*

B. Firms Licensed Since Last Review Meeting

1. 1540-3; Podraza CPA, LLC
2. 1541-3; Walsh Financial Services, LLC
3. 1542-3; J Bournassa CPA, LLC
4. 1543-3; Driftless CPA & Consulting, LLC
5. 1544-3; Eder Casell and Company
6. 1545-3; Charles Strum & Associates, LLC
7. 1546-3; Wasserman & Shuff, LLC
8. 1547-3; Charles E Gierl CPA, LLC
9. 1548-3; Fuchs CPA, LLC

A. Certified Public Accountants Certified and Licensed Since Last Review Meeting:

- | | |
|------------------------------------|--------------------------------------|
| 1. 26995-1; Kaster, Kayla | 36. 27030-1; Kresner, Lee |
| 2. 26996-1; Kryszak, Kyle | 37. 27031-1; Callan, William |
| 3. 26997-1; Pagels, Kevin | 38. 27032-1; Charette, Connor |
| 4. 26998-1; Renick, John | 39. 27033-1; Bollant-Ulvilden, Jakub |
| 5. 26999-1; Sisko, Ethan | 40. 27034-1; Patrick, Kyle |
| 6. 27000-1; Taylor, Matthew | 41. 27035-1; Baxter, Nicholas |
| 7. 27001-1; Hofstede, Allyson | 42. 27036-1; Schuster, Nickolaus |
| 8. 27002-1; Suprenant, Daniel | 43. 27037-1; Dickow, Brian |
| 9. 27003-1; Whalen, Dennis | 44. 27038-1; Nichols, Adam |
| 10. 27004-1; McKillip, Emily | 45. 27039-1; Nelson, Olin |
| 11. 27005-1; Fitzpatrick, Zachary | 46. 27040-1; Erlauer, Lisa |
| 12. 27006-1; Malinger, Christopher | 47. 27041-1; Beyer, Alexandra |
| 13. 27007-1; Martin, Emily | 48. 27042-1; Hayes, Tanner |
| 14. 27008-1; Meng, Nicholas | 49. 27043-1; Sedbrook, Malory |
| 15. 27009-1; Neyrinck, Robert | 50. 27044-1; Spoerl, Kacey |
| 16. 27010-1; Trione, Thomas | 51. 27045-1; Weiland, Mitchell |
| 17. 27011-1; Watts, Samuel | 52. 27046-1; Lueck, Nicole |
| 18. 27012-1; Weber, Jill | 53. 27047-1; Geraldson, Tori |
| 19. 27013-1; Weisgerber, Brady | 54. 27048-1; Nicholson, Lucas |
| 20. 27014-1; Bailey, John | 55. 27049-1; Schultz, Phillip |
| 21. 27015-1; Degeneffe, Joseph | 56. 27050-1; VanZeeland, Olivia |
| 22. 27016-1; Myhre, Nathan | 57. 27051-1; Cornell, David |
| 23. 27017-1; Demopoulos, Sophia | 58. 27052-1; Kreutz, Jeffrey |
| 24. 27018-1; Lemke, Allison | 59. 27053-1; Carlson, Drew |
| 25. 27019-1; Von Rueden, Robert | 60. 27054-1; Willkomm, Catherine |
| 26. 27020-1; Buchinger, Alex | 61. 27055-1; Neis, Connor |
| 27. 27021-1; Siemers, Nathaniel | 62. 27056-1; Schnarr, Michael |
| 28. 27022-1; Bresser, Amy | 63. 27057-1; McCarthy, Sean |
| 29. 27023-1; Chan, Anthony | 64. 27058-1; Gatchel, Austin |
| 30. 27024-1; Ericson, Paul | 65. 27059-1; Collette, Mollie |
| 31. 27025-1; Korntved, Kevin | 66. 27060-1; Block, Justin |
| 32. 27026-1; Sessvold, Shaun | 67. 27061-1; D'Angelo, John |
| 33. 27027-1; Wolf, Alexander | 68. 27062-1; Peterson, Abbey |
| 34. 27028-1; Marcell, Matthew | |
| 35. 27029-1; Watzke, Alex | |

**Denotes applicants who were certified and licensed pursuant to Board delegated conviction review authority. (Motion on 2/8/2018).*

B. Firms Licensed Since Last Review Meeting

1. 1550-3; VandenHuevel & Nagel CPAs, LLC
2. 1551-3; KirkpatrickPrice Inc
3. 1552-3; Susan M Laufenberg CPA

**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Dale Kleven Administrative Rules Coordinator		2) Date When Request Submitted: 12/5/18 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date: ▪ 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 12/17/18	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Legislation and Rule Matters – Discussion and Consideration 1. Proposals for Accy 2 Relating to Continuing Education 2. Update on Pending Legislation and Pending and Possible Rulemaking Projects	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both		8) Is an appearance before the Board being scheduled? <input type="checkbox"/> Yes (Fill out Board Appearance Request) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:
10) Describe the issue and action that should be addressed:			
11) Authorization <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 45%;"><i>Dale Kleven</i></div> <div style="width: 45%;"><i>December 5, 2018</i></div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 60%;">Signature of person making this request</div> <div style="width: 40%;">Date</div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 60%;">Supervisor (if required)</div> <div style="width: 40%;">Date</div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 70%;">Executive Director signature (indicates approval to add post agenda deadline item to agenda)</div> <div style="width: 30%;">Date</div> </div>			
Directions for including supporting documents: 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, Provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			

Chapter Accy 2

INDIVIDUAL CERTIFICATION AND LICENSURE

Subchapter VI — Licensure

Accy 2.501 Requirements for renewal and reinstatement of individual licenses.

- (1) RENEWAL BEFORE 5 YEARS. An individual certified public accountant who files an application for renewal of a license within 5 years after the renewal date may renew his or her license by filing with the board all of the following:
- (a) An application for renewal on a form prescribed by the department that includes the applicant's representation under penalties of perjury that, during the 2-year period immediately preceding the date of application, the applicant has completed at least 80 continuing development credits meeting the requirements under s. Accy 2.602.
 - (b) The fee determined by the department under s. 440.03 (9) (a), Stats., and the applicable late renewal fee specified in s. 440.08 (3) (a), Stats.
- (2) RENEWAL AFTER 5 YEARS. An individual certified public accountant who files an application for renewal of a license 5 years or more after the renewal date may renew his or her license by filing with the board all of the following:
- (a) An application for renewal on a form prescribed by the department that includes the applicant's representation under penalties of perjury that, during the one-year period immediately preceding the date of application, the applicant has completed at least 120 continuing development credits meeting the requirements under s. Accy 2.602.
 - (b) The fee determined by the department under s. 440.03 (9) (a), Stats., and the applicable late renewal fee specified in s. 440.08 (3) (a), Stats.
 - (c) Verification of successful completion of examinations specified in s. Accy 2.301 or education specified in s. Accy 2.202 or both as may be prescribed by the board.
- (3) REINSTATEMENT.
- (a) Notwithstanding the board's authority under s. 442.12 (1) (g), Stats., to grant a hearing pursuant to an application in writing and notice, an individual certified public accountant who has a license with unmet disciplinary requirements and who has failed to renew the license within 5 years after the renewal date, or an individual whose license has been surrendered or revoked, may apply for reinstatement of his or her license. The request shall be in writing and be accompanied by all of the following:
 1. The materials and fee specified in sub. (2) (a) to (c).
 2. Evidence of completion of disciplinary requirements, if applicable.
 3. Evidence of rehabilitation or change in circumstances warranting reinstatement of the credential.
 - (b) The board shall grant reinstatement of a license following an application for reinstatement under par. (a) if the board determines the individual has satisfied the requirements under par. (a) 1. to 3. and the board determines reinstatement is warranted.

Note: The proposed rules will create Subchapter VII in its entirety.

Subchapter VII — Continuing Professional Development

Accy 2.601 Definitions. In this subchapter:

- (1) “Compliance period” means the 2-year period immediately preceding the renewal date under s. 440.08 (2) (a) 1., Stats.

(2) “CPD” means continuing professional development.

Accy 2.602 CPD requirements for certified public accountants.

- (1)** COMPLETION OF CPD CREDITS. During each compliance period, a licensee shall complete at least 80 CPD credits that contribute to growth in professional knowledge and professional competence. At least 20 CPD credits shall be completed during each 12-month period of each compliance period. The 80 CPD credits shall include not less than 40 CPD credits from formal learning activities meeting the requirements under s. Accy 2.603 (1) and (2).
- (2)** CPD RELATED TO ETHICS. Four of the 40 CPD credits from formal learning activities required under sub. (1) shall be on the subject of ethics.
- (3)** CREDIT FOR FORMAL AND INFORMAL LEARNING ACTIVITIES. Fifty minutes of participation in a formal or informal learning activity is equal to one CPD credit. CPD credits may be claimed in increments of one-tenth of a credit, which is equal to 5 minutes of participation in a formal or informal learning activity.
- (4)** CREDIT FOR CPD FROM ANOTHER JURISDICTION. A licensee holding a current unrevoked CPA license issued by any other United States CPA licensing jurisdiction shall meet the requirements under subs. (1) and (2) if the licensee is in compliance with the continuing professional education or continuing professional development CPA licensing requirements of the jurisdiction in which the other license is held.
- (5)** EXEMPTION FOR NEW AND INACTIVE LICENSEES. **(a)** The requirements under sub. (1) do not apply to the compliance period that includes the date on which an individual certified public accountant first obtains a license under ch. 442, Stats.
- (b)** The requirements under sub. (1) do not apply to a licensee to whom all of the following apply:
1. The licensee does not practice public or private accounting.
 2. The licensee does not hold themselves out to the public as a practicing accountant in any professional capacity.
 3. The licensee does not use the title or designation of “certified public accountant,” “public accountant,” or “accountant” without the word “inactive.”
- (6)** CERTIFICATION STATEMENT. At the time of each renewal, an applicant shall sign a statement certifying the CPD credit hours required under sub. (1) have been completed.
- (7)** CARRYFORWARD OF CPD CREDITS. A licensee may carry forward from one compliance period to the next consecutive compliance period a maximum of 40 CPD credits that exceed the minimum number of credits required to satisfy requirements in the earlier compliance period, which credits may represent any combination of formal and informal learning activities and shall retain their character as formal or informal learning activity credits.
- (8)** CARRYBACK OF CPD CREDITS. A licensee may carry back CPD credits earned during the first 12 months of a compliance period to the immediately preceding compliance period to the extent necessary to allow the individual to satisfy the CPD requirements for such preceding period, provided the individual does not count such carry back credits to satisfy CPD requirements for more than one compliance period.
- (9)** FAILURE TO COMPLETE CPD CREDITS. A licensee who fails to complete the requirements under sub. (1) may not practice in this state as a certified public accountant until the license is renewed or reinstated under s. Accy 2.501.
- (10)** LIMITATIONS ON CLAIMING CPD CREDITS.
- (a)** CPD credits for teaching a course shall be limited to preparing for and giving the initial presentation. CPD credits may not be claimed for any activity related to subsequent presentations of the same course.

- (b) CPD credits for participating in a specific learning activity may not be claimed in more than one compliance period.
- (11) RECORDKEEPING. A licensee shall retain documentation of each activity for which CPD credits are claimed for at least 5 years from the date on which the activity was completed.
- (12) WAIVER OF CPD CREDITS. The board may waive all or a portion of the CPD credits required under sub. (1) if it finds exceptional circumstances such as prolonged illness, disability, or other similar circumstances have prevented a licensee from meeting the requirements.
- (13) BOARD AUTHORITY. The board has the authority to determine whether CPD learning activities claimed by a CPA satisfy the requirements under this section.

Accy 2.603 Criteria for acceptance of learning activities.

- (1) QUALIFYING LEARNING ACTIVITIES. Acceptable format for formal and informal learning activities include all of the following:
 - (a) Attending lectures.
 - (b) Participating in online webinars and webcasts.
 - (c) Completing self-study courses developed by vendors.
 - (d) Teaching a course.
 - (e) Performing independent research.
 - (f) Listening to podcasts.
 - (g) Watching videos.
 - (h) Reading books and articles.
 - (i) Attending meetings.
 - (j) Engaging in learning activities similar to those under pars. (a) to (i) that enhance a participant's professional growth and competence.
- (2) REQUIREMENTS FOR APPROVAL OF FORMAL LEARNING ACTIVITIES. The board shall accept a formal learning activity that meets all of the following requirements:
 - (a) An individual's participation can be objectively confirmed by a program sponsor.
 - (b) Materials describing the activity specify all of the following:
 1. The subject matter of the activity.
 2. Any prerequisites to enrollment.
 3. Any required advance preparation.
 4. The format of the activity.
 5. The number of CPD credits awarded by the program sponsor for participating in the activity.
 - (c) The program sponsor and any individual presenting or supervising the activity have education and experience qualifications appropriate for the activity to enhance the competency of learning activity participants.
- (3) REQUIREMENTS FOR APPROVAL OF INFORMAL LEARNING ACTIVITIES. The board shall accept an informal learning activity for which the participant has documented all of the following:
 - (a) The format of the activity.

- (b)** The date or dates on which the learning activity was performed and completed.
- (c)** The subject matter of the activity.
- (d)** The number of CPD credits claimed for participating in the activity.
- (e)** The materials prepared or used by the participant in connection with the learning activity. Documentation the board may accept includes all of the following:
 - 1.** The title and author of a book the participant has read.
 - 2.** A copy of an article the participant has read, or the title of the article and the name of the publication in which the article appeared.
 - 3.** Minutes from a meeting attended by the participant.
 - 4.** A program outline or handouts from a learning activity attended by the participant.
 - 5.** A link to reading, video, audio, or other online learning materials or activities performed and completed by the participant.

Wood, Kimberly - DSPS

From: Karow, Erin - DSPS
Sent: Wednesday, December 12, 2018 8:52 AM
To: Wood, Kimberly - DSPS
Subject: Fw: WICPA - Accounting Examining Board 12/17/18 meeting and draft regulations
Attachments: 20181108ACCTOpenSession.pdf; 2018 considerations regarding inactive and retired CPA license status fo....docx; CPE Requirements for all Jurisdictions from NASBA Sept 2016.pdf; NASBA Summary of State CPE Requirements - 2016 spreadsheet.pdf

Importance: High

From: WICPA - Dennis Tomorsky <DENNIS@wicpa.org>
Sent: Thursday, December 6, 2018 5:34:36 PM
To: John Scheid
Cc: Karow, Erin - DSPS; Michael Akers; WICPA - Tammy Hofstede
Subject: WICPA - Accounting Examining Board 12/17/18 meeting and draft regulations

Good afternoon John and Erin,

When I spoke with John on November 28 and again this morning, I explained that the WICPA Board recently established an Advocacy Task Force to provide input to the Accounting Examining Board regarding the draft regulations that were scheduled for continued discussion at the November 8, 2018 meeting that was cancelled due to lack of a quorum and was recently rescheduled for December 17, 2018.

WICPA Task Force and Draft Regulations

I have shared information and documents with the WICPA Task Force relating to the draft regulations, including the attached draft agenda for the cancelled November 8 Board meeting that was available for a short time on the DSPS website. Due to Task Force scheduling limitations, and recovery from my November 30 hip replacement surgery, it appears that our Task Force will not have sufficient time to provide the Board with comprehensive detailed comments regarding the draft regulations in time for its December 17 meeting.

The Task Force has requested that I let you both know about its establishment and its desire to provide the Board with helpful input, and has also asked that I request that the Board not finalize its approval of the draft regulations until the Task Force members have met prior to December 31, 2018 to develop and submit to the Board the Task Force's specific regulatory recommendations for Board consideration. I am sending this email to you in response to John's request that I share with you today a summary of my thoughts to date based on my review of Wisconsin authority and my research of regulations in other jurisdictions. The information below and second attachment summarize my research of related authority in other jurisdictions. The last two attachments are 2016 NASBA summaries of CPE requirements in all jurisdictions that are referenced in the second attachment.

Request for DSPS Legal Opinion Regarding Reference to CPA Status by a Wisconsin CPA Certificate Holder

It would appear that regulatory language regarding the new continuing professional development requirements for CPA license renewals beginning in 2021 would be most helpful to licensees if they reflected an interpretation from DSPS legal counsel regarding the statutory and regulatory limitations on the holder of a

Wisconsin CPA certificate to reference their CPA status in various situations as explained below. For this reason, the Task Force has also requested that I ask DSPS legal counsel to share its opinion regarding the reference to a CPA certificate holder's CPA status in various factual situations in light of the statutory provisions referenced below. John indicated that legal counsel has been requested to review this legal authority for discussion at the Board's December 17 meeting. In this regard, I have received more than a half dozen inquiries from CPAs regarding the extent to which they may reference their CPA credential if they hold a CPA certificate or license, but do not comply with CPD requirements beginning in 2021.

Current Wisconsin Statutes and Regulations Regarding CPA Certification

The Board recognized at its August 9 meeting: 1) Wisconsin Statute Section 442.04(1) provides that "The examining board shall grant a certificate as a certified public accountant to all persons who become entitled thereto under this section and s. 442.05. A certificate is permanent unless revoked and not subject to periodic renewal", and 2) Wisconsin Statute Section 442.07(1) provides that "Any person who has been issued a certificate of the person's qualifications to practice as a certified public accountant, shall be styled and known as a "certified public accountant" and no other person shall assume to use such title or the abbreviation "C.P.A." or any other word, words, letters, or figures to indicate that the person using the same is a certified public accountant."

In the absence of regulatory clarification, it would appear that a licensed CPA (or perhaps even a non-licensed CPA certificate holder) who does not comply with the CPD requirements that will become effective for 2021 license renewals, could support an interpretation allowing them to reference their CPA credential without limitation on business cards, letterhead, digital references, and other media as long as they do not engage in any of the activities referenced in Wisconsin Statute Section 442.02(1m). This interpretation would appear inconsistent with the requirements of most other jurisdictions' regulations that specifically require the word "inactive" or "retired" to appear immediately after any reference to "CPA" by a licensee who does not comply with CPD or CPE requirements. A minority of other jurisdictions prohibit a CPA from renewing a CPA license or referencing their CPA credential if they have not complied with CPE or CPD requirements. The second attachment includes a summary of information from a NASBA summary of CPE requirements from other jurisdictions, excerpts of related statutory and regulatory provisions from several other jurisdictions, and a redlined draft of possible language for DSPS legal counsel consideration relating to "inactive" and "retired" CPAs who fail to comply with CPD requirements. Please note that a WICPA Task Force will also be reviewing this information between December 17 and December 31, 2018 and will provide its recommendations promptly to the Accounting Examining Board following its meeting.

Next Steps

WICPA Chief Financial and Operating Officer, Tammy Hofstede, and I will both attend the December 17 Examining Board meeting and will share the latest available information that the Task Force has provided with respect to the draft regulations. Please note that Tammy was announced this week as my successor in the position of WICPA President and CEO, effective January 1, 2019, at which time my title will change to WICPA Director of Government Relations until my retirement on April 30, 2019. Since legal counsel's interpretation will be relevant to regulatory language regarding the reference to CPA status by a Wisconsin CPA certificate holder who is not licensed, or by a CPA certificate holder who is licensed but does not meet new continuing professional development requirements for CPA license renewals beginning in 2021, any information from legal counsel regarding its interpretation would be very helpful in refining regulatory language.

Please let me know if you have any questions. I am working from home during my recovery from surgery and related physical therapy. Although I am not yet cleared to drive, my recovery to this point has eliminated the need for pain medication and I am reading and responding to all emails during my recovery.

Thanks very much for your consideration.

Dennis



Dennis F. Tomorsky, CPA, J.D., CGMA

President & CEO

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WICPA

Considerations Regarding Holders of an Unrevoked CPA Certificate Who Do Not Satisfy CPD Requirements

October 31, 2018

1. NASBA summary of US CPA jurisdictional requirements for CPE indicates that 42 jurisdictions provide for “inactive” or “retired” license status for CPA licensees who do not satisfy CPE requirements for CPA license renewal.
2. NASBA summary of US CPA jurisdictional requirements for CPE indicates that 25 jurisdictions provide for “retired” license status for CPA licensees who do not satisfy CPE requirements for CPA license renewal.
3. NASBA summary of US CPA jurisdictional requirements for CPE indicates that all jurisdictions with either “inactive” and/or “retired” CPA license status:
 - a. Exempt such individuals from CPE requirements,
 - b. Prohibit such licensees from performing CPA services,
 - c. Require any reference to such individuals’ CPA credential to include the term “inactive” or “retired” next to the CPA reference, and
 - d. Require such individuals to comply with all other regulatory requirements for CPA license holders.
4. NASBA summary of US CPA jurisdictional requirements for CPE indicates that most jurisdictions with either “inactive” and/or “retired” CPA license status provide for reduced license fees for such individuals.
5. Sample regulatory provisions from jurisdictions with “inactive” and/or “retired” CPA license status:
 - a. [Missouri 20 CSR 2010-4.035](#) Inactive Licenses PURPOSE: This rule sets forth the requirements and restrictions for an inactive license.
 - i. (1) Inactive License. A licensee who received a license after August 28, 2001, and who is not practicing public accounting in any setting may be granted an inactive license. An inactive licensee shall place the word “inactive,” “retired,” or “ret.” in association with their certified public accountant title. The inactive licensee shall not perform or offer to perform for the public any public accounting services or professional services, including attest, review, or compilation services or any management advisory, financial advisory, or consulting services or the preparation of tax returns, the furnishing of advice on tax, or any other accounting matters. (2) The inactive licensee may return to active status by applying for reinstatement of license as defined in 20 CSR 2010-2.075.
 - b. [Missouri 20 CSR 2010-4.041](#) Continuing Professional Education (CPE) Exceptions and Waivers PURPOSE: This rule sets forth the exemptions from continuing professional education (CPE) requirements in certain circumstances.
 - i. (1) Exceptions. (A) A licensee who received a license after August 28, 2001, and who is not practicing public accounting in any setting may be granted an inactive license at the discretion of the board and be exempted from the continuing professional education (CPE) requirement by the board. (B) The board may in particular cases make exceptions to the requirements set out in 20 CSR 2010-4.010 for reasons of individual hardship including health, military service, foreign residence, or other good cause. (C) Applicants requesting a waiver of CPE requirements shall do so in writing and shall provide documentation supporting the request if required by the board.

c. Montana Rule [24.201.537](#) RETIRED STATUS

- (1) A licensee who is fully retired from active employment in the practice of public accounting may submit a retired status request to the board if the licensee:
 - (a) holds a license in good standing; and
 - (b) is at least 60 years of age; or
 - (c) has held a license in good standing for at least 20 years from a substantially equivalent jurisdiction as determined by NASBA's national qualifications appraisal service or a successor organization.
- (2) An applicant for retired status must affirm:
 - (a) they understand the scope of limitations on what services they offer;
 - (b) agreement not to use their retired status in any way which could be misleading; and
 - (c) maintenance of professional competence, without a specific CPE requirement, when offering any of the permitted volunteer services.
- (3) A retired licensee is required to renew on an annual basis, but is exempt from CPE requirements. It is the sole responsibility of the retired licensee to keep the board informed of current contact information.
- (4) A retired licensee may:
 - (a) use the designation "CPA (Retired)" or "LPA (Retired)"; and
 - (b) provide the following, volunteer, uncompensated services:
 - (i) tax preparation services;
 - (ii) government-sponsored business mentoring programs; and
 - (iii) serve on the board of directors for a non-profit organization.
- (5) An individual on retired status may apply for their license to be restored to active status by complying with all current year renewal requirements, paying the restoration fee, and providing documentation of compliance with continuing education rules of the board under ARM [24.201.2106](#), within the three years immediately preceding the application for restoration to active status.
- (6) Montana licensees who use their Montana license to avail themselves of practice privileges in other jurisdictions may not place their Montana license on retired status.

d. Montana Rule [24.201.535](#) INACTIVE TO ACTIVE LICENSE – RESTORATION

- (1) A licensee who holds a license in good standing but is not currently practicing public accounting may place the license on inactive status by informing the board office, in writing, that an inactive status is desired. It is the sole responsibility of the inactive licensee to keep the board informed of current contact information during the period of time the license remains on inactive status.
- (2) An inactive licensee may not use the title CPA, CPA (inactive), or practice public accounting in the state while the license is on inactive status.
- (3) An inactive licensee is required to renew on an annual basis.
- (4) An inactive license may be restored to active status by applying for active status, paying the restoration fee, and providing documentation verifying compliance with the continuing education rules of the board under ARM 24.201.2106, within the three years immediately preceding the application for restoration to active status.
- (5) Montana licensees who use their Montana license to avail themselves of practice privileges in other jurisdictions, may not place the Montana license on inactive status while using the practice privilege.

e. [Nebraska Chapter 7 Rules of Board of Accountancy 003](#)

003 Inactive List. Any certificate holder who has not lost his or her right to issuance or renewal of a permit and who is not actively engaged in the practice of public accountancy in this state, shall make a written application to the Board to be classified as inactive or inactive-retired, or may surrender his or her certificate to the Board. A person classified as inactive shall not be issued a permit to engage in public accountancy, nor be deemed the holder of a "live permit" as defined in Section 1-151 of the Act, but shall be issued an inactive registration for the current licensing period upon the payment of the applicable fee. Inactive registrations will be issued for each licensing period and will expire on June 30 of each period. Once inactive-retired status is approved by the Board it will remain in effect until the certificate holder makes application for change. 003.01 Inactive Registrant; Use of Disclaimer. Whenever using "Certified Public Accountant" or "CPA" with his or her name, an inactive registrant shall use the disclaimer "Inactive Registrant" in parentheses immediately after the title or abbreviation; provided, however, that a certified public accountant exercising the practice privilege pursuant to the Act and the rules of the Board shall not be required to use the disclaimer.

f. New Jersey NEW JERSEY ADMINISTRATIVE CODE TITLE 13 LAW AND PUBLIC SAFETY CHAPTER 29 NEW JERSEY STATE BOARD OF ACCOUNTANCY 13:29-1A.10 LICENSEE REQUIREMENTS; RENEWAL; SUSPENDED LICENSE; REINSTATEMENT; INACTIVE STATUS

i) A licensee may, upon application to the Board, choose inactive licensure status. A licensee electing inactive status shall be provided with the option of choosing either inactive paid or inactive unpaid status. A licensee electing inactive paid status shall pay the inactive renewal fee set forth in N.J.A.C.13:29-1.5(a), which shall entitle the licensee to obtain all printed information disseminated by the Board to all active licensees. A licensee choosing inactive unpaid status shall not be required to pay the inactive renewal fee but shall not be entitled to obtain printed information disseminated by the Board to active licensees. A licensee electing inactive paid or unpaid status shall not engage in the practice of accountancy in New Jersey for the entire triennial registration period unless the licensee applies to the Board to resume active practice. A licensee on inactive status seeking to resume the practice of accountancy in New Jersey shall apply to the Board and shall submit: 1) A renewal application, including an affidavit of employment listing each job held during the period of license inactivity, including the names, addresses, and telephone numbers of each employer; 2) The renewal fee for the current triennial registration period set forth in N.J.A.C. 13:29-1.5; and 3) Evidence of having completed 120 continuing professional education credit hours in the three-year period prior to reinstatement.

j) A licensee who has elected inactive status shall not use, in any form, the title or designation of certified public accountant, public accountant, accountant or auditor, or any other title or designation that implies that the person holds a valid, active license from the Board. Inactive licensees may use such titles or designations provided the titles or designations contain the word inactive.

g. [UAA Model Rule provisions](#) regarding “retired” CPA status

Rule 6-4 (d) Licensees granted inactive or retired status for fewer than five (5) years by the Board may discontinue use of the word “inactive” or “retired” in association with their license upon showing that they have completed qualifying CPE that averages no fewer than forty (40) credits of qualified CPE for each annual period included in the CPE reporting period preceding the request to discontinue use of the word “inactive” or “retired,” not to exceed a total of one hundred twenty (120) credits.

(e) For a certificate, license or registration that has been lapsed, suspended, revoked, inactive or retired for a period of five (5) years or more, the Board has the discretion to determine the number and type of CPE credits as a requirement for reinstatement.

(f) Upon request by the Board, the applicant for renewal shall provide proof of completion or other evidence acceptable to the Board that supports the assertion by the applicant that the applicant has met the CPE renewal requirements. If the Board so requests, the applicant shall also submit an explanation of how any portion of CPE credits for renewal questioned by the Board relate to the applicant’s continuing professional competence.

Rule 6-8 (a) The Board may make an exception to the requirement set out in Rule 6-4(b) for a licensee who is inactive or who does not perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements or other compilation communication, or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters.

(b) The Board may in particular cases make exceptions to the requirements set out in Rule 6-4(b) for reasons of individual hardship including health, military service, foreign residence, or other good cause. At the time the exception is granted and for as long as the license remains in “inactive” or “retired” status, the license, and any other license issued by another state, must be in good standing and not be revoked, suspended, refused renewal, subject to revoked or limited privileges under Section 23, or under any other sanction. Nothing herein shall be construed to limit the Board’s disciplinary authority with regards to a license in “inactive” or “retired” status.

(c) Licensees granted an exception by the Board must place the word “inactive” adjacent to their CPA title or PA title on any business card, letterhead or any other document or device, with the exception of their CPA certificate or PA registration, on which their CPA or PA title appears. Licensees granted the exception who are at least fifty-five (55) years of age may replace “inactive” with “retired.” Any of these terms must not be applied in such a manner that could likely confuse the public as to the current status of the licensee.

(d) Licensees granted the use of “inactive” or “retired” must affirm in writing their understanding of the limitations placed on them by being given an exception from CPE.

(e) Licensees granted the use of “inactive” or “retired” may volunteer their time to nonprofit or governmental organizations, to the extent provided in statute. Licensees may not be

compensated for such volunteer service other than through reimbursement of actual expenses or a limited per diem allowance for expenses. Licensees have the responsibility to maintain professional competence relative to the volunteer services they provide even though excepted from the specific CPE requirements of Rule 6-4(b).

g. [UAA Model Statute provisions](#) regarding “retired” CPA status – Section 6

For renewal of a certificate under this Section each licensee shall participate in a program of learning designed to maintain professional competency. Such program of learning must comply with rules adopted by the Board. The Board may by rule create an exception to this requirement for certificate holders who do not perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including issuance of reports on financial statements or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters. Licensees granted such an exception by the Board must place the word “inactive” adjacent to their CPA title or PA title on any business card, letterhead or any other document or device, with the exception of their CPA certificate or PA registration, on which their CPA or PA title appears. In addition, inactive CPAs, at least 55 years of age, may, in lieu of “inactive”, place the word “retired” adjacent to their CPA title or PA title on any business card, letterhead or any other document or device, with the exception of their CPA certificate or PA registration, on which their CPA or PA title appears. Nothing in this section shall preclude an inactive CPA, at least 55 years of age, from providing the following volunteer, uncompensated services: tax preparation services, participating in a government sponsored business mentoring program, serving on the board of directors for a nonprofit or governmental organization, or serving on a government-appointed advisory body. Licensees may only convert to inactive status if they hold a license in good standing.

6. [Tennessee Rule 0020-05-.03](#)

(3) Upon application supported by such evidence as the Board may require, those licensees not practicing in Tennessee, who do not perform or offer to perform for the public one (1) or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements or one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters, may be exempted from any continuing professional education requirements provided that:

(a) For purposes of disciplinary action, the board shall retain jurisdiction over all certificate holders whose license is in inactive status.

(b) Certificate holders who are granted inactive status by the board shall be required to place the word “inactive” adjacent to their CPA or PA designation when using such designation for any lawful purpose, including, but not limited to use of such designation on any business card, letterhead, resume, or biography.

(c) A certificate holder who has been granted inactive status may not for compensation perform or offer to perform for the public, including the providing of any accounting service from a licensed accounting firm, any of the following services: any accounting or auditing service which involves the issuance of reports on financial statements (including opinions, reviews, compilations, or attest engagements), any consulting engagement which would constitute the attest function, or furnishing advice on tax matters.

(d) A certificate holder who has been granted inactive status may perform the services set forth in (c) above if:

- (1) The services are provided without compensation to the certificate holder;
- (2) The services are performed solely for the certificate holder's employer and such employer is not a licensed accounting firm; or,
- (3) The certificate holder does not use the CPA or PA designation in association with his or her name while providing such lawful services.

(e) A certificate holder who is 65 years old or older and possesses a certificate in inactive status shall not be required to pay the biennial license renewal fee required for licensees as set forth in these rules.

(f) Certificate holders who are granted inactive status must complete eighty (80) hours of CPE in the areas of accounting, accounting ethics, attest, taxation, or management advisory services during the twenty-four (24) month period preceding the date of their request for reactivation of their license. The CPE hours required to reactivate a license may also be used as credit toward the renewal requirement so long as those hours are completed within the two (2) year window prior to the licensee's next December 31 renewal date.

(4) Licensees who surrender their licenses in good standing may reactivate a license by complying with this subsection. (5) Upon application supported by such evidence as the Board may require, licensees age seventy (70) and over, disabled for more than six (6) months or in active military service may be exempted from payment of a license renewal fee and/or CPE requirements so long as they do not practice public accountancy or offer accounting services to the public. (6) An applicant for renewal whose license has expired as set forth in Rule 0020-01-.08(7) shall complete no less than eighty (80) hours of CPE in the areas of accounting, accounting ethics, attest, taxation, or management advisory services during the six (6) month period preceding the date of reapplication. The CPE hours required to reinstate an expired license are considered penalty hours and may not be used to offset the CPE hours required for renewal of a license.

7. Based on the above regulatory language from other jurisdictions, and from the Uniform Accountancy Act, the WICPA respectfully requests that consideration be given to promulgating administrative rule provisions that are similar to provisions in other jurisdictions allowing licensed CPAs to elect either "inactive" or "retired" status that authorizes such licensees to be exempt from CPD license renewal requirements provided they comply with the following:

- a. "Inactive" CPA licensees who are not retired:
 - i. Must include the term "inactive" immediately following any reference to the individual's CPA license.
 - ii. Must not for compensation perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including issuance of reports on financial statements or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax.
 - iii. Must not sign reports for any such activities or any other documents, such as tax returns, referencing their CPA license.
 - iv. Must pay a reduced CPA license fee.
 - v. Must complete eighty (80) hours of CPD during the twenty-four (24) month period preceding the date of their request for reactivation of their license. The CPD hours required to reactivate a license may also be used as credit toward the renewal

requirement so long as those hours are completed within the two (2) year window prior to the licensee's next December 15 renewal date.

vi. Must comply with all other CPA license requirements and regulations.

b. "Retired" CPA licensees:

i. Must include the term "retired" immediately following any reference to the individual's CPA license.

ii. Must not perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including issuance of reports on financial statements or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax.

iii. Are eligible for "Retired" status if they are at least age 55.

iv. Not sign reports for any such activities or any other documents, such as tax returns, referencing their CPA license.

v. May provide the following volunteer, uncompensated services: tax preparation services, participating in a government sponsored business mentoring program, serving on the board of directors for a nonprofit or governmental organization, or serving on a government-appointed advisory body.

vi. Must comply with all other CPA license requirements and regulations.

8. The WICPA respectfully requests that the Accounting Examining Board consider inserting the following language in the proposed draft regulations in Accy 2.602:

a. (12) WAIVER OF CPD CREDITS. The board may waive all or a portion of the CPD credits required under sub. (1) if it finds exceptional circumstances such as prolonged illness, disability, or other similar circumstances have prevented a licensee from meeting the requirements. The board may also waive CPD credits required under sub. (1) for CPAs holding an unrevoked CPA certificate who: a) request a waiver, b) place the word "inactive" adjacent to their CPA designation when using such designation for any lawful purpose, including, but not limited to use of such designation on any business card, letterhead, resume, or biography, and c) do not for compensation perform or offer to perform for the public, including the providing of any accounting service from a licensed accounting firm, any services described in Wisconsin Statute Section 442.01(1m), including: any accounting or auditing service which involves the issuance of reports on financial statements (including opinions, reviews, compilations, or attest engagements), any consulting engagement which would constitute the attest function, or furnishing advice on tax matters. Licensees granted the exception for "inactive" license holder who are at least fifty-five (55) years of age may replace "inactive" with "retired." Any of these terms must not be applied in such a manner that could likely confuse the public as to the current status of the licensee. Nothing in this section shall preclude an inactive CPA, at least 55 years of age, from providing the following volunteer, uncompensated services: tax preparation services, participating in a government sponsored business mentoring program, serving on the board of directors for a nonprofit or governmental organization, or serving on a government-appointed advisory body. Licensees may only convert to inactive status if they hold a license in good standing. An inactive or retired CPA license holder may change to active CPA license status by satisfying the requirements for renewal and reinstatement of individual licensees under Accy 2.501.

COMPREHENSIVE CPE OVERVIEW BY STATE^															
Jurisdiction	Ind Renewal Date	Ind Renewal Type	Ind Renewal Schedule	Firm Renewal Date	Firm Renewal Type	Firm Renew Schedule	Period Dates	Period Type	Period Schedule	Total Hours	Annual	Group Study/Live	Technical - Total	Technical - Annual	A/A/T - Total
AK	12/31	Biennial	Odd Years	12/31	Biennial	Odd Years	1/1 - 12/31	Biennial Fixed	Odd Years	80	20				
AL	9/30	Annual	Yearly	12/31	Annual	Yearly	10/1 - 9/30	Annual	Yearly	40	40				
AR	12/31	Annual	Yearly	1/1	Annual	Yearly	1/1 - 12/31	Annual or Tri-Rolling	Yearly	120 or 40		48 or 16	60 or 20		
AZ	Birth Month	Biennial	Even/Odd	Registration Month	Biennial	Even/Odd	Birth Month	Biennial Fixed	Even/Odd	80		16	40		16
CA	Birth Month	Biennial	Even/Odd	Registration Month	Biennial	Even/Odd	Birth Month	Biennial Fixed	Even/Odd	80	20		40	12	
CO	11/30	Biennial	Even Years	8/31	Triennial		1/1 - 12/31	Biennial Fixed	Odd Years	80					
CT	12/31	Annual	Yearly	12/31	Annual	Yearly	7/1 - 6/30	Annual	Yearly	40	40				
DC	12/31	Biennial	Even Years	12/31	Biennial	Even Years	1/1 - 12/31	Biennial Fixed	Even Years	80					
DE	6/30	Biennial	Odd Years	6/30	Biennial	Odd Years	7/1 - 6/30	Biennial Fixed	Odd Years	80					36
FL	12/31	Biennial	Even/Odd	12/31	Biennial	Odd Years	7/1 - 6/30	Biennial Fixed	Even/Odd	80					
GA	12/31	Biennial	Odd Years	6/30	Biennial	Even Years	1/1 - 12/31	Biennial Fixed	Odd Years	80	20				
GU	6/30	Annual	Yearly	6/30	Annual	Yearly	1/1 - 12/31	Triennial Rolling	Yearly	120	20				
HI	12/31	Biennial	Odd Years	12/31	Biennial	Odd Years	1/1 - 12/31	Biennial Fixed	Odd Years	80					
IA	6/30	Annual	Yearly	6/30	Annual	Yearly	Licensee's Choice	Triennial Rolling	Yearly	120			60		
ID	6/30	Annual	Yearly	9/30	Annual	Yearly	1/1 - 12/31	Biennial Rolling	Yearly	80	30				
IL	9/30	Triennial		11/30	Triennial		10/1 - 9/30	Triennial Fixed	2012, 2015, 2018, etc.	120					
IN	6/30	Triennial		6/30	Triennial		1/1 - 12/31	Triennial Fixed	2011, 2014, 2017, etc.	120	20				
KS	6/30	Biennial	Even/Odd	12/31	Annual	Yearly	7/1 - 6/30	Biennial Fixed	Even/Odd	80					
KY	8/1	Biennial	Even/Odd	8/1	Biennial		1/1 - 12/31	Biennial Fixed	Even/Odd	80 or 60					
LA	12/31	Annual	Yearly	12/31	Annual	Yearly	1/1 - 12/31	Biennial Rolling	Yearly	80	20				
MA	6/30	Biennial		6/30	Biennial	Even/Odd	7/1 - 6/30	Biennial Fixed	Even/Odd	80					
MD	License Expiration	Biennial		12/31	Biennial	Even Years	2 Years prior to Exp	Biennial Fixed	Even/Odd	80					
ME	9/30	Annual	Yearly	12/31	Annual	Yearly	10/1 - 9/30	Annual	Yearly	40	40				
MI	12/31	Biennial	Odd Years	12/31	Biennial	Odd Years	7/1 - 6/30	Biennial Fixed	Odd Years	80	40				
MN	12/31	Annual		12/31	Annual	Yearly	7/1 - 6/30	Triennial Rolling	Yearly	120	20				
MO	9/30	Biennial	Even/Odd	10/31	Annual	Yearly	1/1 - 12/31	Triennial Skip-Rolling	Even/Odd	120	20				
MS	1/1	Annual	Yearly	1/1	Annual	Yearly	7/1 - 6/30	Annual	Yearly	40	40				
MT	12/31	Annual	Yearly	3/31	Annual	Yearly	1/1 - 12/31	Triennial Rolling	Yearly	120					
NC	6/30	Annual	Yearly	1/31	Annual	Yearly	1/1 - 12/31	Annual	Yearly	40	40				
ND	7/31	Annual	Yearly	7/31	Annual	Yearly	7/1 - 6/30	Triennial Rolling	Yearly	120 or 60	20 or 16				
NE	6/30	Biennial	Even/Odd	Issue Date	Annual	Yearly	1/1 - 12/31	Biennial Fixed	Even/Odd	80					
NH	6/30	Triennial	Based on Last Name	6/30	Triennial		7/1 - 6/30	Triennial Fixed	Based on Last Name	120	20				
NJ	12/31	Triennial		6/30	Triennial		1/1 - 12/31	Triennial Fixed	2011, 2014, 2017, etc.	120	20		72		
NM	Birth Month	Annual	Yearly	6/30	Biennial		Birth Month	Triennial Rolling	Yearly	120	20		96		
NV	12/31	Annual	Yearly	12/31	Annual	Yearly	1/1 - 12/31	Biennial Rolling	Yearly	80	20				
NY	Birth Month	Triennial		Registration Date	Triennial		1/1 - 12/31	Annual	Yearly	40 or 24	40 or 24				
OH	12/31	Triennial		7/31 or 10/31	Triennial		1/1 - 12/31	Triennial Fixed	Based on License Exp	120	20				
OK	Birth Month	Annual	Yearly	5/31	Annual	Yearly	1/1 - 12/31	Triennial Rolling	Yearly	120	20				
OR	6/30	Biennial	Even/Odd	12/31	Biennial	Odd Years	7/1 - 6/30	Biennial Fixed	Even/Odd	80	24		64		
PA	12/31	Biennial	Odd Years	12/31	Biennial	Odd Years	1/1 - 12/31	Biennial Fixed	Odd Years	80	20				
PR	12/1	Triennial		12/1	Triennial		8/1 - 7/31	Triennial Fixed	Based on License Year	120 or 90		48 or 36			Conditional 40
RI	6/30	Triennial		6/30	Triennial		1/1 - 12/31	Triennial Fixed	Based on License Year	120					
SC	1/31	Annual	Yearly	1/31	Annual	Yearly	1/1 - 12/31	Annual	Yearly	40	40				
SD	8/1	Annual	Yearly	7/31	Annual	Yearly	7/1 - 6/30	Triennial Rolling	Yearly	120	20				
TN	12/31	Biennial	Even/Odd	12/31	Annual	Yearly	1/1 - 12/31	Biennial Fixed	Even/Odd	80	20		40		
TX	Birth Month	Annual	Yearly	Assigned Month	Annual	Yearly	Birth Month	Triennial Rolling	Yearly	120	20		60		
UT	9/30	Biennial	Even Years	9/30	Biennial	Even Years	1/1 - 12/31	Biennial Fixed	Odd Years	80					
VA	Certificate Month	Annual	Yearly	Registration Month	Annual	Yearly	1/1 - 12/31	Triennial Rolling	Yearly	120	20				
VI	7/1	Annual	Yearly	6/30	Annual	Yearly	1/1 - 12/31	Triennial Rolling	Yearly	120	20				
VT	7/31	Biennial	Odd Years	7/31	Biennial	Odd Years	8/1 - 7/31	Biennial Fixed	Odd Years	80		16			
WA	4/30	Triennial		6/30	Triennial		1/1 - 12/31	Triennial Fixed	Based on License Year	120			96		
WI	12/15	Biennial	Odd Years	12/15	Biennial	Odd Years									
WV	6/30	Annual	Yearly	6/30	Annual	Yearly	1/1 - 12/31	Triennial Rolling	Yearly	120	20				
WY	11/1	Annual	Yearly	12/31	Annual	Yearly	1/1 - 12/31	Triennial Rolling	Yearly	120			80		
^NOTE: This document provides a high-level summary of a portion of each jurisdiction's continuing professional education (CPE) regulations and is current as of the date noted on the document.															
It does not supersede the specific wording of the continuing professional education (CPE) regulations of the listed jurisdictions.															
State boards of accountancy have final authority on the acceptance of individual courses for CPE credit based on their rules and regulations.															

COMPRE															
Jurisdiction	A/A/T - Annual	A & A - Total	A & A - Annual	Compilation - Annual	Govt A & A	Tax	Ethics - Total	Ethics - Annual	Ethics - State Specific	Regulatory Review	Fraud	Expert Testimony	Industry Specific	Non-Employer	Public Accounting
AK							4								
AL		8													
AR		Conditional 24 or 8					4 (every 3 years)		1 (every 3 years)						
AZ							4		1						
CA		Conditional 24			Conditional 24		4			2 (every 6 years)	Conditional 4				
CO							4								
CT		Conditional 8					4 (every 3 years)								
DC							4								
DE		8				8	4		4						
FL		20			Conditional 24		4		4						
GA		16													
GU		30					6								
HI							4								
IA		Conditional 8					4								
ID							4								
IL							4								
IN		12					4								
KS							2								
KY							2								
LA		Conditional 16	Conditional 4				2								
MA							4								
MD							4								
ME							4 (every 3 years)								
MI			8					2							
MN							8								
MO							6								
MS							4 (every 3 years)		1 (every 3 years)						
MT							2								
NC							2	2							
ND															
NE							4								
NH							4								
NJ		Conditional 24					4								
NM							4							24	
NV			Conditional 8				4								
NY		Conditional 40					4 (every 3 years)		4 (every 3 years)						
OH		Conditional 24				Conditional 24	3								
OK	Conditional 8			Conditional 4			4								Conditional 72
OR							4								
PA		16				8	4								
PR		Conditional 28 or 12				Conditional 28 or 12	3						Conditional 30		
RI							6								
SC							6 (every 3 years)		2 (every 3 years)						
SD															
TN		Conditional 20					2		2			Conditional 20			
TX							4 (every 2 years)								
UT															
VA			Conditional 8					2	2						
VI							4								
VT		8					4								
WA							4								
WI															
WV							4								
WY							4		4						
^NOTE:															

AL - ALABAMA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 9/30
- **Type** - Annual

CPE Reporting Period:

- **Dates** - 10/1 to 9/30
- **Type** - Annual

Initial Period Requirements:

Requirement	Hours
No Requirements	N/A

- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Proration** - No requirements during initial period.

Renewal Period Requirements:

Requirement	Hours
Total	40
Accounting & Auditing	8

Program Type Limitations:

- **Authored Published Material** - 25% Max
- **Committee Meetings** - Not Accepted
- **Practice Review** - Not Accepted
- **Self-study** - 50% Max
- **Technical Meetings** - 8 Hours Max for technical sessions of chapter meetings of recognized national or state accounting organizations

Subject Area Limitations:

- **Personal Development** - 8 Hours Max

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to 2x Presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- **Principal Place of Business** - May meet Alabama's CPE requirements by meeting CPE requirements of Principal Place of Business. Principal place of business must be Kansas, Kentucky, Mississippi, Nevada, North Carolina, South Carolina, or Tennessee to qualify.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Licensure - Two-tier state (requires certificate and license as a two-step process)

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	100
Initial Permit	75
Reciprocal	175
Transfer of Grades	175
Wall Certificate	
RENEWALS	
Yearly	75
Biennially	
Triennially	
Inactive CPA	50
FIRMS	
Initial Firm	75 + 75 per non-CPA owner
Firm Renewal	75 + 75 per non-CPA owner

Does this state allow Retired, Inactive licensees?**INACTIVE-WITH EXPERIENCE**

The licensee is current and in good standing. The licensee may not engage in the practice of public accountancy and is not required to meet the continuing professional education requirements. Individuals shall place the word inactive adjacent to their CPA title or PA title on any business card, letterhead, or any other document or device per Section 34-1-11, Code of Alabama 1975.

INACTIVE-WITHOUT EXPERIENCE

The licensee is current and in good standing; however, the licensee is not eligible for a permit to practice because the licensee has not documented his or her work experience. The licensee may not engage in the practice of public accountancy and is not required to meet the continuing professional education requirements. Individuals shall place the word inactive adjacent to their CPA title or PA title on any business card, letterhead, or any other document or device per Section 34-1-11, Code of AL 1975.

RETIRED

The licensee is at least 55 years of age and is no longer engaged in the practice of public accountancy.

Does this state have a PROC?

None

AK - ALASKA

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 12/31
- **Type** - Biennial
- **Schedule** - Odd Years

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Biennial Fixed
- **Schedule** - Odd Years

Initial Period Requirements:

Requirement	Hours
No Requirements	N/A

Renewal Period Requirements:

Requirement	Hours
Total	80
Year 1 Minimum	20
Year 2 Minimum	20
Ethics	4

- **Ethics** - 4 hours that cover Alaska specific ethics, statutes and regulations

Program Type Limitations:

- **Authored Published Material** - 20 Hours Max
- **Breakfast/Lunch/Dinner Meetings** - Not Accepted
- **Committee Meetings** - Not Accepted
- **Firm Meetings** - Not Accepted
- **In-Firm Programs** - 16 Hours Max if it does not have a NASBA Registry approved provider or is not a formal educational program (combined w/Other Organizations' Programs)
- **Instructed** - 30 Hours Max
- **Other Organizations' Programs** - 16 Hours Max if it does not have a NASBA Registry approved provider or is not a formal educational program (combined w/In-Firm Programs)
- **Practice Review** - Not Accepted

Subject Area Limitations:

- **Behavioral Ethics** - Not Accepted unless it covers Alaska ethics, statutes, and regulations
- **Personal Development** - Not Accepted unless it contributes to the licensee's professional competency
- **Regulatory Ethics** - Not Accepted unless it covers Alaska ethics, statutes, and regulations

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** - Whole credits only (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- **Carry Back Limit** - Any hours earned in the first 6 months of a reporting period following a period in which an extension was granted.
- **Excess** - Credits can be carried back in excess of limitations.

Special Conditions:

- **Extension** - If all requirements except for a yearly minimum have been met by the end of the reporting period, a licensee must correct the deficiency between January 1 and June 30 of the following period by selecting an extension for the reporting period. The licensee must also complete an additional 8 hours of CPE.

Licensing requirements

N/A

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	690
Reciprocal	690
Transfer of Grades	690
Wall Certificate	20
RENEWALS	
Yearly	
Biennially	390
Triennially	
Inactive CPA	245
FIRMS	
Initial Firm	830 in-state 1200 out of state
Firm Renewal	530 in-state 900 out of state

Does this state allow Retired, Inactive licensees?

INACTIVE

Licensee is current and in good standing; however, the licensee may not engage in the practice of public accountancy

Does this state have a PROC?

None

AZ - ARIZONA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** Last business day of birth month
- **Type:** Biennial
- **Schedule:** Even years with an even birth year, odd years with an odd birth year

CPE Reporting Period:

- **Dates:** First day of month following birth month to Last business day of birth month
- **Type:** Biennial Fixed
- **Schedule:** Odd or even year based on the license expiration date

Initial Period Requirements:

Requirement	Hours
Total	10/quarter
Accounting, Auditing, and Tax	2/quarter
Ethics	4
Live Classroom & Interactive Webinar	2/quarter
Technical Subject Areas	5/quarter

- **Earning Period:** Credits must be earned between license date and end of reporting period.
- **Ethics:** Must be Arizona specific ethics including 1 hour in AICPA Professional Code of Conduct and 1 hour in Arizona Statutes and Rules. If it does not, then it is re-classified to Total. In-Firm courses cannot be used to meet the ethics requirement. In-firm courses in ethics are re-classified to Non-Technical.
- **Live Classroom & Interactive Webinar:** Authored published material and self-study are not counted towards the live classroom & interactive webinar requirement.
- **Proration:** 10 total credits are required per full quarter licensed. 2 A&A, Tax and Live/Interactive credits are required per full quarter licensed. 5 Technical credits are required per full quarter licensed. Ethics requirement is not prorated.
- **Technical Subject Areas:** Technical subject areas are as follows:
 - Accounting
 - Accounting (Governmental)
 - Administrative Practice
 - Auditing
 - Auditing (Governmental)
 - Business Law
 - Business Management & Organization
 - Computer Science
 - Management Advisory Services
 - Tax

Renewal Period Requirements:

Requirement	Hours
Total	80
Accounting, Auditing, and Tax	16
Ethics	4

Live Classroom & Interactive Webinar	16
Technical Subject Areas	40

- **Ethics:** Must be Arizona specific ethics including 1 hour in AICPA Professional Code of Conduct and 1 hour in Arizona Statutes and Rules. If it does not, then it is re-classified to Total. In-Firm courses cannot be used to meet the ethics requirement. In-firm courses in ethics are re-classified to Non-Technical.
- **Live Classroom & Interactive Webinar:** Authored published material and self-study are not counted towards the live classroom & interactive webinar requirement.
- **Technical Subject Areas:** Technical subject areas are as follows:
 - Accounting
 - Accounting (Governmental)
 - Administrative Practice
 - Auditing
 - Auditing (Governmental)
 - Business Law
 - Business Management & Organization
 - Computer Science
 - Management Advisory Services
 - Tax

Program Type Limitations:

- **Authored Published Material:** 20 Hours Max
- **Authored Published Material and Instructed:** 40 Hours Max Combined
- **Instructed:** 40 Hours Max
- **Practice Review:** Not Accepted

Subject Area Limitations:

- **Computer Science:** 20 Hours Max if introductory (basic) difficulty level courses. Not accepted if repeated within the same reporting period.
- **Personnel/HR:** Not Accepted

Provider Approval:

- None required

Credit Calculation:

- **Authored Published Material:** Credit is equal to 2 credits per 3,000 words. No credit if less than 3,000 words.
- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 1x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Partial Credit:** Course credit is accepted in .5 increments once the first full hour of credit has been earned. In courses with multiple subjects, credit is not applied to individual requirements in increments less than .5.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	100 + pro-rated reg fee
Reciprocal	100 + pro-rated reg fee
Transfer of Grades	100 + pro-rated reg fee
Wall Certificate	
RENEWALS	
Yearly	
Biennially	300
Triennially	
Inactive CPA	150
FIRMS	
Initial Firm	300
Firm Renewal	300

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

Active

AR - ARKANSAS

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 12/31
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Annual

Initial Period Requirements:

Requirement	Hours
Total	3.33 per month licensed
Technical	50% of Total hours required
Accounting & Auditing (if attest performed)	20% of Total hours required
Group Study	40% of Total hours required
Ethics	0

First four-hour ethics requirement due during the second reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	40
Technical	20
Accounting & Auditing (if attest performed)	8
Group Study	16
Ethics	4
Arkansas Specific Ethics	1

Ethics Requirement:

- Four (4) credits every 3 years.
- Must relate to accounting business conduct and ethics
- **State Specific Ethics**
 - In 2015, all licensees must complete a Board approved course in Arkansas Board state-specific laws and rules in order to renew their license for 2016.
 - After 2015, one (1) credit in Board approved state specific ethics must be completed in the 3 years preceding the license expiration.
 - For a list of Board approved courses, refer to the Board's website.
 - Approved CPE to meet the state-specific requirement can also count toward the 4-hour ethics requirement.

Program Type Limitations:

- **Authored/Published Material and Self Study:** Combined are limited to 60% of required hours
- **Breakfast/Lunch/Dinner Meeting:** Not accepted
- **Committee Meeting:** Not accepted
- **Firm Meeting:** Not accepted
- **Instructed:**
 - No credit for repeat presentations in the same period unless the material is substantially different.
 - For Instructed College/University courses, repeat presentations are not permitted within three years of each other.
 - College/University courses must be at the graduate level.
- **Practice Review:** Not accepted
- **Self-Study:** Must be QAS, NASBA Registry or state board approved

Subject Area Limitations:

- **Technical Subjects:** Includes:
 - Accounting
 - Auditing
 - Behavioral Ethics
 - Governmental Accounting
 - Governmental Auditing
 - Regulatory Ethics
 - Tax
- **Personal Development:** Must contribute to the professional competency of the licensee. Program content that does NOT qualify includes: spirituality, personal health and/or fitness, sports and recreation, or foreign languages and cultures.

Provider Approval:

- Must be NASBA Registry or State Board approved OR
- Must be one of the following exceptions for approval:
 - An entity offering in-house education programs for employees and others without charge
 - A government entity
 - A state or national professional accounting organization or association

Credit Calculation:

- **Partial Credit:** Rounded to the nearest half-hour once the first full hour is earned.
- **Instruction:** Equal to 2X Presentation.
- **College/University Instruction:** Credit for teaching college or university courses is limited to the number of CPE hours available to participants.
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit courses equal to 1 credit per hour.

Non-Resident Licensee Exemption:

- None

Carry Back Credits:

- Hours earned by 1/31 may be carried back if the board has approved an extension request.

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Education required for exam - Requires more than 24 semester hours in accounting

Education required for exam - Requires more than 24 semester hours in business

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES (includes criminal background fee)
Certificate/Application	
Initial Permit	197.75
Reciprocal	197.75
Transfer of Grades	237.75
Wall Certificate	
RENEWALS	
Yearly	110
Biennially	
Triennially	
Inactive CPA	55
FIRMS	
Initial Firm	220
Firm Renewal	110

Does this state allow Retired, Inactive licensees?

INACTIVE

Inactive, but has a license. (Cannot practice accounting per A.C.A 17-12-505)

INACTIVE-RETIRED

Inactive and 65 or over, but has a license. (Cannot practice accounting per A.C.A 17-12-504 and Board Rule 31.8)

RETIRED

This status is for those licensees who have signed an affidavit with the board indicating they have retired and are not working in any capacity for compensation. Retired CPAs in Arkansas cannot provide professional services except on a volunteer basis.

RETIRED IN LIEU

Contact the Board.

Does this state have a PROC?

Inactive/Recruiting Members

CA - CALIFORNIA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

YES

CPE requirements

License Renewal:

- **Date:** Last day of birth month
- **Type:** Biennial
- **Schedule:** Even years with an even birth year, odd years with an odd birth year

CPE Reporting Period:

- **Dates:** First day of month following birth month to Last day of birth month
- **Type:** Biennial Fixed
- **Schedule:** Odd or even year based on birth year

Initial Period Requirements:

Requirement	Hours
Total	20 per 6 months licensed
Technical	10 per 6 months licensed
Accounting & Auditing (if attest performed)	6 per 6 months licensed
Governmental Accounting & Auditing (if governmental attest performed)	6 per 6 months licensed

Note: If initial period is a full 24 months, then full renewal requirements are due.

Renewal Period Requirements:

Requirement	Hours
Total	80
Year 1 Minimum	20
Year 2 Minimum	20
Technical	40
Technical Year 1 Minimum	12
Technical Year 2 Minimum	12
Accounting & Auditing (if attest performed)	24
Governmental Accounting & Auditing (if governmental attest performed)	24
Fraud (if either type of attest performed)	4
Ethics	4
Regulatory Review (every six years)	2

Ethics Requirement:

- Four (4) credits every 2 years.
- Half hour increments are not allowed until the first whole hour of credit is earned.
- Behavioral Ethics must pertain to one of the following in order to receive ethics credit. If it does not, then credits are re-classified to technical.
 - A review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities

- Case-based instruction focusing on real-life situational learning
- Ethical dilemmas facing the accounting profession
- Business ethics, ethical sensitivity, and consumer expectations
- **NOTE:** Courses in sexual harassment, workplace harassment or workplace violence are not acceptable to meet the Ethics requirement.

Regulatory Review Requirement:

- Two (2) hours of a board approved course every six years
- A list of approved courses is provided by the Board.
- If the requirement is met early, then next Regulatory Review requirement will be six years after that date.
- Regulatory Review hours cannot also count toward the Ethics requirement.
- Self-study Regulatory Review courses must have a final exam and be passed with a score of 90 or higher.

Program Type Limitations:

- **Authored/Published Material:** Limited to 20 hours
- **Breakfast/Lunch/Dinner Meeting:** Must be a formal program of study
- **Committee Meeting:** Must be a formal program of study
- **Firm Meeting:** Must be a formal program of study
- **Instructed:** Limited to 40 hours. No credit for repeat presentation unless material substantially different.
- **Practice Review:** Not accepted
- **Self-study:** Must be an interactive delivery method

Subject Area Limitations:

- **Non-Technical Subjects** - 50% Max combined for the following non-technical subject areas:
 - Business Management & Organization
 - Communications
 - Marketing
 - Mathematics
 - Personal Development
 - Personnel/HR
 - Production
 - Statistics
- **Personal Development:** Must contribute to your professional competence as a CPA

Provider Approval:

- None required

Credit Calculation:

- **Partial Credit:** Half-credit allowed once the first full hour has been earned
- **Instruction:** Equal to Presentation plus Preparation time. Preparation limited to 2X Presentation.
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit courses equal to 1 credit per hour.

Non-Resident Licensee Exemption:

- None

Carry Forward Credits:

- Not permitted

Special Conditions:

- **Extension:**
 - Available if licensee becomes subject to either A&A and Fraud requirement in the last 6 months of licensure and has met all other requirements
 - Hours earned in the first six (6) months of the next reporting period can be carried back to meet the A&A and Fraud requirements

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES (includes 2 fingerprint cards)
Certificate/Application	
Initial Permit	50 resident (app/license fee) or 90 non-resident (app/license fee and fingerprint fee)
Reciprocal	50 resident (app/license fee) or 90 non-resident (app/license fee and fingerprint fee)
Transfer of Grades	50 resident (app/license fee) or 90 non-resident (app/license fee and fingerprint fee)
Wall Certificate	
RENEWALS	
Yearly	
Biennially	50
Triennially	
Inactive CPA	50
FIRMS	
Initial Firm	80 (30 app fee/50 license fee) temporarily reduced thru 6/30/16
Firm Renewal	50 - temporarily reduced thru 6/30/16

Does this state allow Retired, Inactive licensees?

INACTIVE

An inactive license is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy.

INACTIVE, RESTRICTED

An inactive license is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy. Additionally, the licensee has permanent license restriction(s) as part of a disciplinary order (for example, permanently prohibited from performing audits or reviews). Please contact the CBA for further information.

Does this state have a PROC?

Active

CO - COLORADO

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

YES

CPE requirements

License Renewal:

- **Date:** 11/30
- **Type:** Biennial
- **Schedule:** Ending on odd years

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Biennial Fixed
- **Schedule:** Ending on odd years

Initial Period Requirements:

Requirement	Hours
Total	10 per full quarters licensed
Ethics	4
Colorado Rules and Regulations (due date)	2

The Ethics requirement can be met by meeting the CR&R requirement in the initial reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	80
Ethics	4

Ethics:

- Four (4) credits per reporting period
- No more than 2 of the 4 credits can be met from a CR&R course

Colorado Rules & Regulations Requirement:

- Two (2) credits 6 months before or after license date
- Course must review and encourage compliance with CR&R
- No more than 2 credits of CR&R can count toward the Ethics requirement in subsequent reporting periods.

Program Type Limitations:

- **Breakfast/Lunch/Dinner Meeting:** Not accepted
- **Instructed:** No credit for repeat presentation unless material substantially different.
- **Practice Review:** Not accepted
- **Self-study:** Must be an interactive delivery method
- **Authored Published Material & Instructed:** Combined – Limited to 50% of required hours

Subject Area Limitations:

- **Personal Development:** Limited to 20% of required hours

Provider Approval:

- None required

Credit Calculation:

- **Partial Credit:** Half-credit allowed once the first full hour has been earned
- **Instruction:** Equal to Presentation plus Preparation time. Preparation limited to 2X Presentation.
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit courses equal to 1 credit per hour.

Non-Resident Licensee Exemption:

- None

Carry Forward Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires more than 24 semester hours in accounting

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	110
Reciprocal	185
Transfer of Grades	185
Wall Certificate	
RENEWALS	
Yearly	
Biennially	74
Triennially	
Inactive CPA	74
FIRMS	
Initial Firm	175
Firm Renewal	N/A

Does this state allow Retired, Inactive licensees?**INACTIVE**

The status of a Certificate upon transfer of that Certificate to the inactive list. This Certificate holder may refer to themselves as an Inactive CPA.

RETIRED

The status of a Certificate following the Board's approval of a Certificate Holder's application to transfer the Certificate status to Retired. This Certificate holder may refer to themselves as a Retired CPA.

Does this state have a PROC?

None

CNMI – COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Is this state agency centralized?

N/A

Does this state require a specific ethics/rules exam?

NO

CPE requirements

N/A

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	355
Reciprocal	355
Transfer of Grades	355
Wall Certificate	
RENEWALS	
Yearly	
Biennially	
Triennially	355
Inactive CPA	
FIRMS	
Initial Firm	425
Firm Renewal	425

Does this state allow Retired, Inactive licensees?

INACTIVE

License is renewed every year, but no CPE is reported. Individual may not practice public accountancy or hold himself out as a CPA.

Does this state have a PROC?

None

CT – CONNECTICUT

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 12/31
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 7/1 to 6/30
- **Type:** Annual

Initial Period Requirements:

Requirement	Hours
No Requirements	N/A

- **Carry Credits:** Credits earned during initial period cannot be carried forward.
- **Earning Period:** Credits must be earned between license date and end of reporting period.
- **Proration:** No requirements during initial period.

Renewal Period Requirements:

Requirement	Hours
Total	40
Accounting & Auditing (if performed attest services)	8
Ethics (every 3 years)	4

- **Accounting & Auditing:** A&A is required if performed attest or compilation services or were responsible for supervising attest or compilation services or signed or authorized reports on financial statements.
- **Ethics:** 4 hours required within every 3 year period beginning with third full year of licensure.

Program Type Limitations:

- **Authored Published Material:** 10 Hours Max
- **Breakfast/Lunch/Dinner Meetings:** Not Accepted
- **Committee Meetings:** Not Accepted
- **Firm Meetings:** Not Accepted
- **Instructed:** 20 Hours Max
- **Practice Review:** Not Accepted

Subject Area Limitations:

- **Personal Development:** Not Accepted

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Graduate Semester hour, 10 credits per Graduate Quarter hour, 7.5 credits per Undergraduate Semester hour, 5 credits per Undergraduate Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding:** Partial credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- **Accounting & Auditing:** Credits carried forward are re-classified to Total.
- **Carry Forward Limit:** 20 Hours Max
- **Ethics:** Credits cannot be carried forward.
- **Excess:** Credits can be carried forward in excess of limitations.
- **Initial:** Credits earned during initial period cannot be carried forward.

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Licensure – Two-tier state (requires certificate and license as a two-step process)

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	150
Initial Permit	300
Reciprocal	300
Transfer of Grades	300
Wall Certificate	
RENEWALS	
Yearly	150
Biennially	
Triennially	
Inactive CPA	40
FIRMS	
Initial Firm	150
Firm Renewal	150

Does this state allow Retired, Inactive licensees?**INACTIVE**

An inactive license is not current and the individual is not required to take continuing education requirements and they may not engage in the practice of public accountancy, until such time they reinstate their license.

INACTIVE – RETIRED

The licensee has informed the board that they are retired from the profession. The license is not current and the individual is not required to take continuing education requirements and they may not engage in the practice of public accountancy, until such time they reinstate their license.

Does this state have a PROC?

None

DE – DELAWARE

Is this state agency centralized?

(2010 information) N/A

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 6/30
- **Type:** Biennial
- **Schedule:** Odd Years

CPE Reporting Period:

- **Dates:** 7/1 to 6/30
- **Type:** Biennial Fixed
- **Schedule:** Odd Years

Initial Period Requirements:

Licensed in Year 2 of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed in Year 1 of Reporting Period:

Requirement	Hours
Total	40
Accounting, Auditing, Tax	18
Accounting & Auditing	4
Tax	4
Ethics	4

- **Earning Period:** Credits must be earned between license date and end of reporting period.
- **Ethics:** Credit must be in Regulatory Ethics, be Delaware specific and have board approval. Otherwise, the credit re-classified to Total.

Renewal Period Requirements:

Requirement	Hours
Total	80
Accounting, Auditing, Tax	36
Accounting & Auditing	8
Tax	8
Ethics	4

- **Earning Period:** Credits must be earned between license date and end of reporting period.
- **Ethics:** Credit must be in Regulatory Ethics, be Delaware specific and have board approval. Otherwise, the credit re-classified to Total.

Program Type Limitations:

- **Authored Published Material:** This type of credit is limited to 20 Hours per reporting period.
- **Instructed:** This type of credit is limited to 50% of the total hours required.
- **Practice Review:** This type of credit is not accepted.
- **Self-study:** This type of credit is limited to 30% of the total hours required.

Subject Area Limitations:

- **Behavioral Ethics:** This type of credit is not accepted.
- **Personal Development:** This type of credit is not accepted.

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 5 credits per Semester hour, 3.33 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Partial Credit:** CPE is accepted in whole credit amounts only.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	175
Reciprocal	175
Transfer of Grades	175
Wall Certificate	
RENEWALS	
Yearly	
Biennially	175
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	163
Firm Renewal	163

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

None

DC – DISTRICT OF COLUMBIA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** – 12/31
- **Type** – Biennial
- **Schedule** – Even Years

CPE Reporting Period:

- **Dates** – 1/1 to 12/31
- **Type** – Biennial Fixed
- **Schedule** – Even Years

Initial Period Requirements:

Requirement	Hours
No Requirements	N/A

- **Proration** – No requirements during initial period. If licensed from October through December of an even year, then also no requirements in first full reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	80
Ethics	4

Ethics Requirement

- Four (4) hours of Professional Ethics

Program Type Limitations:

- **Authored Published Material** – 25% Max
- **Breakfast/Lunch/Dinner Meetings** – 25% Max (combined w/Committee and Firm Meetings)
- **Committee Meetings** – 25% Max (combined w/Breakfast/Lunch/Dinner and Firm Meetings)
- **Firm Meetings** – 25% Max (combined w/Breakfast/Lunch/Dinner and Committee Meetings)
- **Instructed** – 50% Max
- **Practice Review** – Not Accepted

Subject Area Limitations:

- **Behavioral Ethics** – Not Accepted
- **Personal Development** – Not Accepted
- **Social Environment of Business** – Not Accepted

Provider Approval:

- None required

Credit Calculation:

- **College/University** – Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** – Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** – Half-credits accepted (cross subject).
- **Self-study** – Half-credit for non-interactive courses.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Licensure – Two-tier state (requires certificate and license as a two-step process)

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	175
Reciprocal	175
Transfer of Grades	175
Wall Certificate	
RENEWALS	
Yearly	
Biennially	110
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	175
Firm Renewal	110

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

None

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** – 12/31
- **Type** – Biennial

CPE Reporting Period:

- **Dates** – 7/1 to 6/30
- **Type** – Biennial Fixed

Initial Period Requirements:

Requirement	Hours
Total	80
Accounting & Auditing	20
Ethics	4
Governmental(if performed government audits)	24

- **Earning Period** – Credits must be earned between license date and end of reporting period. Period ends on third June 30 following license date.
- **Ethics** – Must be Board approved, include a review of Florida's laws and regulations, and be met by courses from one provider. If it is not, then it is re-classified to Behavioral.
- **Governmental CPE** – Governmental CPE is required if licensee conducts audits in accordance with the Government Auditing Standards (2007 Revision).
- **Proration** – Full requirements. No proration.

Renewal Period Requirements:

Requirement	Hours
Total	80
Accounting & Auditing	20
Ethics	4
Governmental(if performed government audits)	24

- **Ethics** – Must be Board approved, include a review of Florida's laws and regulations, and be met by one provider. If it is not, then it is re-classified to Behavioral.
- **Governmental CPE** – Governmental CPE is required if licensee conducts audits in accordance with the Government Auditing Standards (2007 Revision).

Program Type Limitations:

- **Authored Published Material** – Not Accepted
- **Breakfast/Lunch/Dinner Meetings** – Not Accepted
- **College/University** – Not Accepted if elementary (basic) difficulty level course
- **Committee Meetings** – Not Accepted
- **Firm Meetings** – Not Accepted
- **Practice Review** – Not Accepted

Subject Area Limitations:

- **Behavioral Subjects** – 20 Hours Max for the following behavioral subject areas:
 - Behavioral Ethics (if re-classified)
 - Communications
 - Personal Development
 - Regulatory Ethics (if re-classified)
 - Social Environment of Business
- **Governmental Subjects**
 - Governmental Accounting and Governmental Auditing are automatically accepted toward the Governmental CPE requirement (if applicable).
 - Other subject areas can be accepted toward the Governmental requirement if the licensee and their auditing organization determine that they are directly related to the governmental environment or governmental auditing.
- **Mathematics** – Not Accepted

Provider Approval:

- **Self-study** – Providers must be QAS Approved if course is in one of the following subject areas:
 - Accounting
 - Accounting (Governmental)
 - Auditing
 - Auditing (Governmental)
 - Behavioral Ethics
 - Business Law
 - Computer Science
 - Economics
 - Finance
 - Management Advisory Services
 - Marketing
 - Personnel/HR
 - Production
 - Regulatory Ethics
 - Specialized Knowledge & Applications
 - Statistics
 - Tax

Credit Calculation:

- **College/University** – Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** – Credit is equal to 2x Presentation. No credit for preparation. Credit is equal to 1x Presentation for first repeated instruction without change. The second and subsequent instruction of the same course is only accepted if material is substantially changed.
- **Rounding** – Whole credits only (per subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- **Carry Back Limit** – Any hours earned from July 1 through either September 15 or December 31 (depending on extension) following a period in which an extension was granted.
- **Excess** – Credits can be carried back in excess of limitations.

Special Conditions:

- **Extension** – If all requirements have not been met by the end of the reporting period, a licensee may correct the deficiency in the following period between July 1 and either of the following options by using an automatic extension:
 - September 15 – Must complete an additional 8 hours of accounting and auditing to use extension.
 - December 31 – Must complete an additional 16 hours of accounting and auditing to use extension.

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Education required for exam – Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	50
Reciprocal	300
Transfer of Grades	300
Wall Certificate	
RENEWALS	
Yearly	
Biennially	105
Triennially	
Inactive CPA	105
FIRMS	
Initial Firm	50 SP/150 Others
Firm Renewal	50 SP/150 Others

Does this state allow Retired, Inactive licensees?

CURRENT, INACTIVE

Licensee elected inactive license; cannot practice or use the designation.

Does this state have a PROC?

In process of forming

GA - GEORGIA

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 12/31
- **Type:** Biennial
- **Schedule:** Odd Years

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Biennial Fixed
- **Schedule:** Odd Years

Initial Period Requirements:

Licensed in Year 2 of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed in Year 1 of Reporting Period:

Requirement	Hours
Total	40
Year 2 Minimum	20
Accounting & Auditing	8

- **Earning Period:** Credits must be earned between license date and end of reporting period.
- **Proration:** No requirements if licensed in year 2 of a reporting period. 40 total credits if licensed in year 1 of a reporting period. Minimum for year 2 is only required if licensed in year 1 of a reporting period. A&A is prorated by half if licensed in year 1 of a reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	80
Year 1 Minimum	20
Year 2 Minimum	20
Accounting & Auditing	16

Program Type Limitations:

- **Authored Published Material:** 25% Max
- **Committee Meetings:** Not Accepted
- **Practice Review:** Not Accepted
- **Self-study:** Not Accepted if Non-Interactive

Subject Area Limitations:

- **Conditional:** The following subject areas are not accepted unless they contribute to the licensee's professional competency:
 - Behavioral Ethics

- Personal Development
- Regulatory Ethics
- Social Environment of Business

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is not accepted.
- **Rounding:** Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- **Accounting & Auditing:** Credits carried forward are re-classified to Total.
- **Carry Forward Limit:** 15 Hours Max
- **Excess:** Credits can be carried forward in excess of limitations.
- **Minimum:** Credits carried forward cannot be applied to the yearly minimum.

Special Conditions:

- **Exempt:** Any licensee who has attained 70 years of age is exempt from the continuing professional education requirement for renewal of his individual permit to practice public accounting.

Licensing requirements

Education required for exam - N/A

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	140
Reciprocal	220
Transfer of Grades	220
Wall Certificate	50
RENEWALS	
Yearly	
Biennially	100
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	225
Firm Renewal	150

Does this state allow Retired, Inactive licensees?

INACTIVE

An inactive license is current; however, the licensee is not required to meet CE requirements and they may not engage in the practice of public accountancy.

RETIRED

Licensee has retired.

Does this state have a PROC?

None

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 6/30
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Triennial Rolling

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	40
Year 3 Minimum	20
Accounting & Auditing	10
Ethics	2

Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Total	80
Year 2 Minimum	20
Year 3 Minimum	20
Accounting & Auditing	20
Ethics	4

- **Earning Period:** Credits must be earned between license date and end of reporting period.
- **Proration:** No requirements in first reporting period. 40 total credits in second reporting period. 80 total credits in third reporting period. 120 total credits in fourth and subsequent reporting periods. A&A and Ethics requirements are prorated by one-third in each period.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20

Year 3 Minimum	20
Accounting & Auditing	30
Ethics	6

Program Type Limitations:

- **Practice Review:** Not Accepted
- **Self-study:** Not Accepted if Non-Interactive

Subject Area Limitations:

- **Personal Development Subjects:** 30 Hours Max combined for the following personal development subject areas:
 - Communications
 - Personal Development
 - Personnel/HR

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding:** Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- **Principal Place of Business:** May meet Guam's CPE requirements by meeting CPE requirements of PPB.

Carry Credits:

- **Carry Back Limit:** Any hours earned from January 1 through June 1 following a year in which an extension was granted.
- **Excess:** Credits can be carried back in excess of limitations.

Special Conditions:

- **Extension:** If all requirements have not been met by the end of the reporting period, a licensee may correct the deficiency between January 1 and June 1 of the following period by using an automatic extension. Must complete an additional 16 hours of accounting and auditing to use extension.

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	225
Reciprocal	225
Transfer of Grades	225
Wall Certificate	
RENEWALS	
Yearly	100
Biennially	
Triennially	
Inactive CPA	100
FIRMS	
Initial Firm	275
Firm Renewal	225

Does this state allow Retired, Inactive licensees?

RETIRED

Licensee is not authorized to practice but may use CPA on a business card with the wording (Retired) shown directly following CPA. Licensee is not required to meet CPE requirements but must renew their license annually; a previously active licensee may return to active status by fulfilling CPE requirements and requesting a status change with their renewal application.

Does this state have a PROC?

Active

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 12/31
- **Type:** Biennial
- **Schedule:** Odd Years

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Biennial Fixed
- **Schedule:** Odd Years

Initial Period Requirements:

Requirement	Hours
Total	10/quarter
Ethics	4

- **Earning Period:** Credits must be earned between January 1 of two year period in which licensed and end of reporting period. Credits used towards initial licensure cannot be used towards reporting period renewal requirements.

Renewal Period Requirements:

Requirement	Hours
Total	80
Ethics	4

Program Type Limitations:

- **Authored Published Material:** 20 Hours Max
- **Breakfast/Lunch/Dinner Meetings:** Not Accepted
- **Committee Meetings:** Not Accepted
- **Firm Meetings:** Not Accepted
- **Instructed:** 40 Hours Max
- **Practice Review:** 20 Hours Max
- **Technical Meetings:** Not Accepted

Subject Area Limitations:

- None

Provider Approval:

- **In-Firm Programs:** Courses must be from a national accounting organization or a provider approved by NASBA, the Hawaii State Board, or another State Board.
- **Instructed:** Courses must be from a national accounting organization or a provider approved by NASBA, the Hawaii State Board, or another State Board for the following qualifying program types:
 - In-Firm Programs
 - Other Organizations' Programs
- **Other Organizations' Programs:** Courses must be from a national accounting organization or a provider approved by NASBA, the Hawaii State Board, or another State Board.

- **Self-study:** Courses must be from a national accounting organization or a provider approved by NASBA, the Hawaii State Board, or another State Board.

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation. No credit for preparation. Repeat instruction of the same course is only accepted if repeated more than three years later.
- **Practice Review:** Half-credit per hour.
- **Rounding:** Partial credits are accepted after first full hour is earned.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- **Carry Forward Limit:** 40 Hours Max
- **Ethics:** Credits carried forward are re-classified to Total.
- **Excess:** Credit earned in excess of a limitation can be carried forward.

Special Conditions:

- None

Licensing requirements

Education required for exam - N/A

Licensure - Two-tier state (requires certificate and license as a two-step process)

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	195
Initial Permit	147
Reciprocal	195 Cert + 147 Permit
Transfer of Grades	
Wall Certificate	
RENEWALS	
Yearly	
Biennially	134
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	85 SP/260 Others
Firm Renewal	85 SP/260 Others

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

Active

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 6/30
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Biennial Rolling

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
Total	2
Ethics-Idaho Specific	2

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	32
Year 1 Minimum	2
Year 2 Minimum	30
Ethics-Total	4
Year 1 Ethics-Idaho Specific	2

- **Earning Period:** With the exception of the Idaho Laws & Rules requirement, credits must be earned between license date and end of reporting period.
- **Ethics:** 2 credits must cover Idaho's laws and rules. If it does not, then it is re-classified to Total. The Idaho specific ethics requirement must be met in the year of licensure.

Renewal Period Requirements:

Requirement	Hours
Total	80
Year 1 Minimum	30
Year 2 Minimum	30
Ethics	4

- **Yearly Limit:** 50 Hours Max can be earned per year.

Program Type Limitations:

- **Committee Meetings:** Not Accepted
- **Practice Review:** Not Accepted
- **Self-study:** Not Accepted if Non-Interactive

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding:** Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- **Yearly Limit:** 50 Hours Max can be earned per year.

Licensing requirements

Education required for exam - N/A

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	120
Reciprocal	295
Transfer of Grades	295
Wall Certificate	20
RENEWALS	
Yearly	120
Biennially	
Triennially	
Inactive CPA	100
FIRMS	
Initial Firm	25 + 5 per additional licensee. 200 max
Firm Renewal	25 + 5 per additional licensee. 200 max

Does this state allow Retired, Inactive licensees?**INACTIVE**

An inactive license is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy.

RETIRED

A retired license is current; however, the licensee who is at least 55 years of age is not required to meet the continuing education requirement and they may not engage in the practice of public accountancy.

Does this state have a PROC?

Active

IL - ILLINOIS

Is this state agency centralized?

(2015 information - BOE) NO

(DFPR) YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 9/30
- **Type** - Triennial

CPE Reporting Period:

- **Dates** - 10/1 to 9/30
- **Type** - Triennial Fixed
- **Schedule** - Report 2012, 2015, 2018, 2021, etc.

Initial Period Requirements:

Requirement	Hours
No Requirements	N/A

- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Proration** - No requirements in first reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	120
Ethics	4

Program Type Limitations:

- **Authored Published Material** - 30 Hours Max
- **Instructed** - 60 Hours Max
- **Practice Review** - Not Accepted
- **Self-study** - 80 Hours Max; 60 Hours Max for Non-Interactive

Subject Area Limitations:

- **Personal Development** - 24 Hours Max

Provider Approval:

- **Non-Verifiable CPE** - 60 Hours Max combined for CPE from Non-Approved Providers (additional sub-limitations noted below):
 - Committee Meetings - 10 Hours Max Combined with Technical Meetings
 - Consultation with Outside Experts or Research in a New Subject Area - 10 Hours Max
 - Reading of Published Materials - 10 Hours Max
 - Technical Meetings - 10 Hours Max Combined with Committee Meetings
- **Verifiable CPE** - Approved Providers:
 - AICPA or State Society
 - College or University
 - Sponsors registered with a State Board
 - Sponsors registered with NASBA

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction credit is equal to Presentation unless material is substantially changed.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).
- **Self-study** - Half-credit for non-interactive courses.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Education required for exam - Requires college course/semester hours in Ethics

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	120
Reciprocal	120
Transfer of Grades	345 Cert + 120 Permit
Wall Certificate	
RENEWALS	
Yearly	
Biennially	
Triennially	120
Inactive CPA	90
FIRMS	
Initial Firm	120
Firm Renewal	120

Does this state allow Retired, Inactive licensees?

INACTIVE

The license is not a valid, active license due to the licensee requesting that the license be placed in an inactive state. The licensee cannot practice.

Does this state have a PROC?

None

IN - INDIANA

Is this state agency centralized?

N/A

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 6/30
- **Type** - Triennial

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Triennial Fixed
- **Schedule** - Report 2014, 2017, 2020, 2023, etc.

Initial Period Requirements:

Licensed October through December in Third Calendar Year of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed January through September in Third Calendar Year of Reporting Period:

Requirement	Hours
Total	10/quarter
Accounting & Auditing	1/quarter
Ethics	4

Licensed October through December in Second Calendar Year of Reporting Period:

Requirement	Hours
Total	50
Year 3 Minimum	20
Accounting & Auditing	5
Ethics	4

Licensed October in First Calendar Year of Reporting Period through September in Second Calendar Year of Reporting Period:

Requirement	Hours
Total	10/quarter
Year 2 Minimum	5/year 2 quarter
Year 3 Minimum	20
Accounting & Auditing	1/quarter
Ethics	4

Licensed January through September in First Calendar Year of Reporting Period:

Requirement	Hours
Total	10/quarter
Year 1 Minimum	5/year 1 quarter
Year 2 Minimum	20
Year 3 Minimum	20
Accounting & Auditing	1/quarter
Ethics	4

- **Earning Period** - Credits must be earned between January 1 of three year period in which licensed and end of reporting period.
- **Proration** - No requirements if licensed October through December in third calendar year of reporting period. 10 total credits per quarter licensed. 5 yearly minimum credits per quarter licensed of each year unless licensed in year three of reporting period. 1 Accounting & Auditing credit per quarter licensed. Ethics requirement is not prorated.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Accounting & Auditing	12
Ethics	4

Program Type Limitations:

- **Authored Published Material** - Not Accepted
- **Breakfast/Lunch/Dinner Meetings** - Not Accepted
- **College/University** - Not Accepted unless graduate level course in which licensee earned a 'C' or better; Instruction of college course not accepted if licensee is a college instructor teaching courses on daily basis
- **Committee Meetings** - Not Accepted
- **Firm Meetings** - Not Accepted
- **Instructed** - 50% Max
- **Practice Review** - Not Accepted
- **Self-study** - 50% Max
- **Technical Meetings** - Not Accepted

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 0 credits per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is not accepted.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	75
Initial Permit	85
Reciprocal	75 + 85
Transfer of Grades	75 + 85
Wall Certificate	
RENEWALS	
Yearly	
Biennially	
Triennially	105
Inactive CPA	
FIRMS	
Initial Firm	30
Firm Renewal	30

Does this state allow Retired, Inactive licensees?

INACTIVE

An inactive license is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy.

RETIRED

Does this state have a PROC?

Active

Is this state agency centralized?

N/A

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 6/30
- **Type** - Annual

CPE Reporting Period:

- **Dates** - 1/1 to 12/31 or 7/1 to 6/30 (licensee's choice)
- **Type** - Triennial Rolling

Initial Period Requirements:

Licensed 0-12 Months Before Renewal Date:

Requirement	Hours
No Requirements	N/A

Licensed 12-24 Months Before Renewal Date:

Requirement	Hours
Total	40
Accounting & Auditing (if performed compilation services)	8
Ethics	4
Technical	20

Licensed 24-36 Months Before Renewal Date:

Requirement	Hours
Total	80
Accounting & Auditing (if performed compilation services)	8
Ethics	4
Technical	40

- **Accounting & Auditing** - A&A is required if responsible for supervising and/or signing or authorizing compilation reports on financial statements.
- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Technical** - 50% of total hours required.

Renewal Period Requirements:

Requirement	Hours
Total	120
Accounting & Auditing (if performed compilation services)	8
Ethics	4
Technical	60

- **Accounting & Auditing** - A&A is required if responsible for supervising and/or signing or authorizing compilation reports on financial statements.

- **Technical** - 50% of total hours required.

Program Type Limitations:

- **Authored Published Material:** Limited to 25% of the Total Hours required
- **Breakfast/Lunch/Dinner Meetings:** Courses under 2 Hours limited to 25% of Total
- **Committee Meetings:** Not Accepted
- **Firm Meetings:** To be accepted for credit, these courses cannot be administrative in nature and must include training/standards updates.
- **Instructed:** Limited to 50% of the Total Hours required. No credit is granted for instruction of basic level College/University courses.
- **Practice Review:** Not Accepted
- **Self-study** Limited to 50% of the Total Hours required

Subject Area Limitations:

- **Non-Technical Subjects:** Limited to 50% of the Total Hours required for the following non-technical subject areas:
 - Communications
 - Marketing
 - Personal Development

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 0 credits per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding:** Half-credits accepted after first full hour earned

Non-Resident Licensee Exemption:

- **State of Residence:** May meet Iowa's CPE requirements by meeting CPE requirements of State of Residence.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	100
Reciprocal	100
Transfer of Grades	100
Wall Certificate	50
RENEWALS	
Yearly	100
Biennially	
Triennially	
Inactive CPA	50
FIRMS	
Initial Firm	100
Firm Renewal	100

Does this state allow Retired, Inactive licensees?

INACTIVE

A certificate/license holder who does not meet the continuing education requirements; may not use the CPA designation nor may they practice public accountancy.

RETIRED

Retired license holder.

Does this state have a PROC?

None

KS - KANSAS

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 6/30
- **Type** - Biennial
- **Schedule** - Even Certificate Number on Even Years; Odd Certificate Number on Odd Years

CPE Reporting Period:

- **Dates** - 7/1 to 6/30
- **Type** - Biennial Fixed
- **Schedule** - Even Certificate Number on Even Years; Odd Certificate Number on Odd Years

Initial Period Requirements:

Requirement	Hours
Total	10/quarter
Ethics	2

- **Earning Period** - Credits must be earned between July 1 of license issuance year and end of reporting period.
- **Ethics** - Must relate to the practice of public accountancy. If it does not, then it is re-classified to Total.
- **Proration** - 10 total credits are required per quarter licensed. Ethics requirement is not prorated.

Renewal Period Requirements:

Requirement	Hours
Total	80
Ethics	2

- **Ethics** - Must relate to the practice of public accountancy. If it does not, then it is re-classified to Total.

Program Type Limitations:

- **Committee Meetings** - Not Accepted
- **Instructed** - 50% Max
- **Practice Review** - Not Accepted

Subject Area Limitations:

- **Personal Development Subjects** - 30% Max combined for the following personal development subject areas:
 - Communications
 - Personal Development
 - Personnel/HR

Provider Approval:

- **Group Internet-Based** - Courses must be from the AICPA, a State Society, or a provider approved by NASBA or the Kansas State Board.
- **Self-Study** - Courses must be from the AICPA, a State Society, or a provider approved by NASBA or the Kansas State Board.

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.

- **Instructed** - Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- **Principal Place of Business** - May meet Kansas' CPE requirements by meeting CPE requirements of Principal Place of Business.

Carry Credits:

- **Carry Forward Limit** - 20 Hours Max
- **Ethics** - Credits carried forward are re-classified to Total.
- **Excess** - Credits can be carried forward in excess of limitations.

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires more than 24 semester hours in accounting

Education required for exam - Requires more than 24 semester hours in business

Licensure - Two-tier state (requires certificate and license as a two-step process)

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	25
Initial Permit	150
Reciprocal	400
Transfer of Grades	400
Wall Certificate	25
RENEWALS	
Yearly	
Biennially	150
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	40
Firm Renewal	40

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

Active

KY - KENTUCKY

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 8/1
- **Type:** Biennial
- **Schedule:** Even License Number on Even Years; Odd License Number on Odd Years

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Biennial Fixed
- **Schedule:** Even License Number ends Odd Years; Odd License Number ends on Even Years

Initial Period Requirements:

Requirement	Hours
Total	2/month

- **Earning Period:** Credits must be earned between license date and end of reporting period.

Renewal Period Requirements:

Worked 3,000 hours or more in Public Accounting:

Requirement	Hours
Total	80
Ethics	2

Worked less than 3,000 hours in Public Accounting or Worked in Industry, Education, or Government:

Requirement	Hours
Total	60
Ethics	2

Program Type Limitations:

- **Authored Published Material:** This type of CPE is limited to 25% Max
- **Breakfast/Lunch/Dinner Meetings:** Not Accepted
- **Committee Meetings:** This type of CPE is not accepted for credit.
- **Firm Meetings:** This type of CPE is not accepted for credit.
- **Instructed:** 60% Max
- **Practice Review:** This type of CPE is not accepted for credit.
- **Technical Meetings:** This type of CPE is not accepted for credit.

Subject Area Limitations:

- **Personal Development:** This type of CPE is not accepted for credit.
- **Social Environment of Business:** This type of CPE is not accepted for credit.

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Partial Credit:** Partial credits accepted after first full hour earned.

Home State Exemption:

- **Principal Place of Business:** A Kentucky licensee may meet the Kentucky CPE requirements by meeting the CPE requirements in their Principal Place of Business where they are licensed for the most recently completed reporting period. If the Principal Place of Business does not have CPE requirements, then the licensee must meet Kentucky's requirements.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires more than 24 semester hours in accounting

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	100
Reciprocal	100
Transfer of Grades	100
Wall Certificate	
RENEWALS	
Yearly	
Biennially	100
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	100
Firm Renewal	100

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

None

LA - LOUISIANA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 12/31
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Triennial Fixed
- **Schedule:** Report 2015, 2018, 2021, etc.

Initial Period Requirements:

Licensed in Third Calendar Year of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed in Second Calendar Year of Reporting Period:

Requirement	Hours
Total	40
Accounting & Auditing (if performed attest services)	8
Ethics	2

Licensed in First Calendar Year of Reporting Period:

Requirement	Hours
Total	80
Accounting & Auditing (if performed attest services)	16
Ethics	2

- **Accounting & Auditing:** A&A is required if participated in attest engagements. 20% of total hours required.
- **Earning Period:** Credits must be earned between January 1 of three year period in which licensed and end of reporting period.
- **Ethics:** Must include a review of the State Board's Rules of Professional Conduct and be Board approved. If it is not, then it is re-classified to Total.

Renewal Period Requirements:

Requirement	Hours
Total	120
Accounting & Auditing (if performed attest services)	24
Ethics	2

- **Accounting & Auditing:** A&A is required if participated in attest engagements. 20% of total hours required.
- **Ethics:** Must include a review of the State Board's Rules of Professional Conduct and be Board approved. If it is not, then it is re-classified to Total.

Program Type Limitations:

- **Authored Published Material:** 25% Max
- **Instructed:** 50% Max
- **Practice Review:** Not Accepted unless Board approved
- **Self-study:** Not Accepted if Non-Interactive

Subject Area Limitations:

- **Personal Development:** 25% Max

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Instructed College/University:** Credit is equal to 15 credits per Semester hour or 10 credits per Quarter hour + Preparation. Preparation is limited to 2x Semester/Quarter credits. Repeat instruction of a college/university course is only accepted if at the Junior, Senior, or Graduate level.
- **Rounding:** Whole credits only (cross subject).

Non-Resident Licensee Exemption:

- **Ethics Principal Place of Business:** May meet Louisiana's Ethics requirement by meeting the Ethics requirement of Principal Place of Business.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	100
Reciprocal	100
Transfer of Grades	125
Wall Certificate	50
RENEWALS	
Yearly	100
Biennially	
Triennially	
Inactive CPA	50
FIRMS	
Initial Firm	100
Firm Renewal	15 per each unlicensed owner with a max total of 2500

Does this state allow Retired, Inactive licensees?

CANCELLED

The individual license, or firm permit, or inactive status registration was voluntarily RETIRED or CANCELLED. The individual or firm cannot use the CPA title or engage in public accounting unless the person applies for and receives a reinstated license or permit.

INACTIVE REGISTERED

The inactive status registration is current for this renewal year. This individual may not use his or her title and does not have practice privileges.

RETIRED / CANCELLED

The individual license, or firm permit, or inactive status registration was voluntarily RETIRED or CANCELLED. The individual or firm cannot use the CPA title or engage in public accounting unless the person applies for and receives a reinstated license or permit.

RETIRED / CANCELLED PERMIT

The individual license, or firm permit, or inactive status registration was voluntarily RETIRED or CANCELLED. The individual or firm cannot use the CPA title or engage in public accounting unless the person applies for and receives a reinstated license or permit.

Does this state have a PROC?

Active

ME - MAINE

Is this state agency centralized?

N/A

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 9/30
- **Type** - Annual

CPE Reporting Period:

- **Dates** - 10/1 to 9/30
- **Type** - Annual

Initial Period Requirements:

Licensed April through July:

Requirement	Hours
No Requirements	N/A

Licensed August through March:

Requirement	Hours
Total	20

- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Proration** - No requirements if licensed from April through July. 20 total credits if licensed from August through March. No ethics requirement.

Renewal Period Requirements:

Requirement	Hours
Total	40
Ethics (every 3 years)	4

- **Ethics** - 4 hours required within every 3 year period beginning with first renewal period. Must be regulatory ethics.

Program Type Limitations:

- **Authored Published Material** - 50% Max
- **Breakfast/Lunch/Dinner Meetings** - Not Accepted
- **Committee Meetings** - Not Accepted
- **Firm Meetings** - Not Accepted
- **Instructed** - 50% Max
- **Practice Review** - Not Accepted

Subject Area Limitations:

- **Behavioral Ethics** - Not Accepted
- **Marketing** - Not Accepted
- **Non-Technical Subjects** - 50% Max combined for the following non-technical subject areas:
 - Business Law
 - Business Management & Organization
 - Communications
 - Computer Science
 - Economics

- Finance
- Mathematics
- Personnel/HR
- Production
- Statistics
- **Personal Development** - Not Accepted
- **Social Environment of Business** - Not Accepted

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to 3x Presentation. No credit for preparation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- **Carry Forward Limit** - 20 Hours Max
- **Ethics** - Credits carried forward are re-classified to Total.
- **Excess** - Credits can be carried forward in excess of limitations.

Special Conditions:

- None

Licensing requirements

Education required for exam – N/A

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES (includes criminal background fee)
Certificate/Application	
Initial Permit	76
Reciprocal	76
Transfer of Grades	76
Wall Certificate	
RENEWALS	
Yearly	55
Biennially	
Triennially	
Inactive CPA	55
FIRMS	
Initial Firm	75
Firm Renewal	55

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

None

MD – MARYLAND

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** License Expiration Date
- **Type:** Biennial

CPE Reporting Period:

- **Dates:** Two Years prior to License Expiration Date
- **Type:** Biennial Fixed

Initial Period Requirements:

Requirement	Hours
No Requirements	N/A

- **Carry Credits** – Credits earned during the initial period may be carried forward if reported on renewal form.
- **Earning Period** – Credits must be earned between license date and end of reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	80
Ethics	4

Ethics Requirement:

- Four (4) hours in professional ethics

Program Type Limitations:

- **Authored Published Material:** This type of CPE is limited to 10 hours per published work and to 40 hours total for the reporting period.
- **Breakfast/Lunch/Dinner Meetings:** Not Accepted
- **Committee Meetings:** Not Accepted
- **Firm Meetings:** Not Accepted
- **Instructed:** 45 Hours Max
- **Practice Review:** 16 Hours Max; 12 Hours per Engagement Review, and 16 Hours per System Review. No credit is granted for a Report Review.

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to 3x Presentation. No credit for preparation. Credit is equal to 1x Presentation for first repeated instruction without change. The second and subsequent repeated instruction of the same course is only accepted if material is substantially changed.

- **Partial Credit:** Authored/Published Material and Practice Review credit is accepted in whole hour increments only. For other program types, credit is accepted in .2 and .5 increments.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- **Carry Forward Limit:** 80 Hours Max
- **Ethics:** Credits carried forward are re-classified to Total.
- **Excess:** Credits cannot be carried forward in excess of limitations.
- **Initial:** Credits earned during the initial period may be carried forward if reported on renewal form.
- **Instructed:** Credits cannot be carried forward.

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires 24 semester hours in business courses

Education required for exam – Requires college course/semester hours in Ethics

Education required for exam – Requires more than 24 semester hours in accounting

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	67
Initial Permit	22
Reciprocal	22 + 67
Transfer of Grades	22 + 67
Wall Certificate	
RENEWALS	
Yearly	
Biennially	56
Triennially	
Inactive CPA	28
FIRMS	
Initial Firm	134
Firm Renewal	135

Does this state allow Retired, Inactive licensees?

INACTIVE

The licensee may not engage in the practice of public accountancy until reinstatement to Active Status has been approved.

Does this state have a PROC?

Active

MA – MASSACHUSETTS

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 6/30
- **Type:** Biennial

CPE Reporting Period:

- **Dates:** 7/1 to 6/30
- **Type:** Biennial Fixed

Initial Period Requirements:

Licensed April through June:

Requirement	Hours
Total	50
Ethics	4

Licensed January through March:

Requirement	Hours
Total	60
Ethics	4

Licensed October through December:

Requirement	Hours
Total	70
Ethics	4

Licensed July through September:

Requirement	Hours
Total	80
Ethics	4

- **Earning Period:** Credits must be earned between license date and end of reporting period. Reporting period ends on the second June 30th after license date.

Renewal Period Requirements:

Requirement	Hours
Total	80
Ethics	4

Program Type Limitations:

- **Authored Published Material:** This type of CPE is limited to 25% of the Total Hours required.
- **Instructed:** This type of CPE is limited to 50% of the Total Hours required.

- **Practice Review:** This type of CPE is not accepted.

Subject Area Limitations:

- **Non-Technical Subjects:** The total credit earned from these subjects cannot exceed 20% of the Total Hours required:
 - Communications
 - Marketing
 - Mathematics
 - Personal Development
 - Personnel/HR
 - Social Environment of Business

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 11.25 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding:** Whole credits only (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam – N/A

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	175
Reciprocal	499
Transfer of Grades	175
Wall Certificate	27
RENEWALS	
Yearly	
Biennially	161
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	351
Firm Renewal	324

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

In process of forming

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** – 12/31
- **Type** – Biennial
- **Schedule** – Odd Years

CPE Reporting Period:

- **Dates** – 7/1 to 6/30
- **Type** – Biennial Fixed
- **Schedule** – Odd Years

Initial Period Requirements:

Licensed in Year 2 of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed in Year 1 of Reporting Period:

Requirement	Hours
Total	40
Year 2 Minimum	40
Year 2 Accounting & Auditing	8
Year 2 Ethics	2

- **Carry Credits** – Credits earned in year 1 may be carried into year 2 of the reporting period.
- **Earning Period** – Credits must be earned between license date and end of reporting period.
- **Proration** – No requirements if licensed in year 2 of a reporting period. 40 total credits if licensed in year 1 of a reporting period. Minimum, A&A, and Ethics for year 2 are only required if licensed in year 1 of a reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	80
Year 1 Minimum	40
Year 2 Minimum	40
Year 1 Accounting & Auditing	8
Year 2 Accounting & Auditing	8
Year 1 Ethics	2
Year 2 Ethics	2

Program Type Limitations:

- **Authored Published Material** – Not Accepted
- **Breakfast/Lunch/Dinner Meetings** – Not Accepted
- **Committee Meetings** – Not Accepted
- **Firm Meetings** – Not Accepted
- **Instructed** – 20 Hours per year
- **Practice Review** – Not Accepted
- **Self-study** – 20 Hours per year
- **Technical Meetings** – Not Accepted

Subject Area Limitations:

- **Conditional** – The following subject areas are not accepted unless they contribute to the licensee's professional competency:
 - Administrative Practice
 - Communications
 - Marketing
 - Personal Development
 - Personnel/HR
 - Production
 - Social Environment of Business

Provider Approval:

- None required

Credit Calculation:

- **College/University** – Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** – Credit is equal to 3x Presentation. No credit for preparation. Repeat instruction of the same course in the same year is only accepted if material is substantially changed.
- **Rounding** – Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- **Carry Forward Limit** – 40 Hours Max per year can be carried. 8 Hours Max A&A per year can be carried. 2 Hours Max Ethics per year can be carried. [Note – Due to system limitations, CPETracking does not enforce the 8 hour carry limit on A&A or the 2 hour carry limit on Ethics. All carried credits are applied towards the total and the specific requirements.]
- **Excess** – Credits can be carried forward in excess of limitations.
- **Initial** – Credits earned in year 1 of the initial period may be carried forward to year 2 of the initial period.

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Education required for exam – Requires 24 semester hours in business courses

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	300
Reciprocal	300
Transfer of Grades	
Wall Certificate	
RENEWALS	
Yearly	
Biennially	200
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	300
Firm Renewal	100

Does this state allow Retired, Inactive licensees?

INACTIVE

This status was used in the past when a person requested that their license/registration be closed.

Does this state have a PROC?

None

MN – MINNESOTA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 12/31
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 7/1 to 6/30
- **Type:** Triennial Rolling

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	20
Year 3 Minimum	20

Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Total	40
Year 2 Minimum	20
Year 3 Minimum	20

- **Earning Period:** Credits must be earned between license date and end of reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Ethics	8

Program Type Limitations:

- **Authored Published Material:** This type of CPE credit is limited to 50% of the CPE required.
- **Breakfast/Lunch/Dinner Meetings:** Not Accepted
- **Committee Meetings:** Not Accepted
- **Firm Meetings:** Not Accepted
- **Instructed:** This type of CPE credit is limited to 50% of the CPE required.

- **Practice Review:** Not Accepted
- **Self-study:** This type of CPE credit is limited to 80% of the CPE required. The course must be QAS approved in order to be eligible for credit.

Subject Area Limitations:

- **Personal Development:** This type of CPE is limited to 24 Hours in a reporting period.

Provider Approval:

- **Approved Providers:**
 - NASBA Registry of CPE Sponsors
 - Professional organizations recognized by other state's board of accountancy
 - Office of the Legislative Auditor or State Auditor provided a quality review has been conducted on those offices and an unmodified report was received and filed with the Board
 - CPA firm that has had a system review level quality review completed in the last three years and an unmodified report received
 - College/University whose academic programs qualify for an applicant to sit for the CPA examination
 - AICPA, MNCPA, or MAPA
- **Non-Approved Providers:** CPE from providers that are not approved by the Minnesota board or fall in to one of the categories above is limited to 40% of the CPE required.
- **Self-study:** Courses must be QAS Approved in order to be eligible for credit.

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding:** Quarter credits accepted after first full hour earned.

Non-Resident Licensee Exemption:

- **Principal Place of Business:** A non-resident licensee may meet Minnesota's CPE requirements by meeting CPE requirements of their Principal Place of Business. Both the principal place of business and state of residence must be other than Minnesota in order to use a non-resident licensee exemption.

Carry Credits:

- **Carry Back Limit:** Credits may be carried back into any reporting period in which a late fee has been paid.
- **Excess:** Credits cannot be carried back in excess of limitations.

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Education required for exam – Requires 24 semester hours in business courses

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	150
Reciprocal	150
Transfer of Grades	150
Wall Certificate	
RENEWALS	
Yearly	150
Biennially	
Triennially	
Inactive CPA	75
FIRMS	
Initial Firm	100 + 45 per non-CPA owner
Firm Renewal	35 instate 68 out of state + 45 per non-CPA owner

Does this state allow Retired, Inactive licensees?

INACTIVE

An inactive license is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy.

Does this state have a PROC?

Inactive/Recruiting Members

MS – MISSISSIPPI

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 1/1
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 7/1 to 6/30
- **Type:** Annual

Initial Period Requirements:

Reporting Period where CPA Exam Passed:

Requirement	Hours
No Requirements	N/A

Reporting Period where Licensure Obtained*:

Requirement	Hours
Total	40

- **Earning Period:** Credits can be earned between exam date and end of the first reporting period, these can be carried forward.
- **Initial Period Requirements:**
 - There are no CPE requirements due in the reporting period where the CPA exam is passed.
 - There are 40 total CPE credits due in the reporting period that includes the license date.
 - ***EXCEPTION:** If the license date falls in the same reporting period as date that the CPA exam was passed, there are no CPE requirements for that reporting period.
 - There is no ethics CPE requirement during the triennial period for ethics in progress at the time that the CPA exam is completed.

Renewal Period Requirements:

Requirement	Hours
Total	40
Ethics-Total (every 3 years)	4
Ethics-MS Specific (every 3 years)	1

- **Ethics:** Four (4) hours required every 3 years on a fixed schedule (2013, 2016, 2019, etc.). One (1) hour of ethics must be in Mississippi's public accountancy laws and regulations. Ethics must be Board approved or from one of the following approved sponsors: AICPA, CLE (Bar approved continuing legal education), MSCPA or State Society, or a State Board of Accountancy. If it is not, then it is re-classified to Total.

Program Type Limitations:

- **Committee Meetings:** Not Accepted
- **Firm Meetings:** Not Accepted
- **Practice Review:** Not Accepted
- **Self-study:** The course must be QAS approved in order to be accepted for credit.

Subject Area Limitations:

- **Personal Development:** Not Accepted

Provider Approval:

- None

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** – Credit is equal to preparation time. Preparation credit is limited to two times the actual presentation time. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Partial Credit:** Partial credits accepted after first full hour earned.

Home State Exemption:

- **Principal Place of Business:** A Mississippi licensee may meet the Mississippi CPE requirements by meeting the CPE requirements in their Principal Place of Business where they are licensed for the most recently completed reporting period. If the Principal Place of Business does not have CPE requirements, then the licensee must meet Mississippi's requirements. If the Principal Place of Business has other CPE requirements, but no ethics requirement, the licensee must be Compliant in the Principal Place of Business and meet the Mississippi Ethics requirement.

Carry Credits:

- **Carry Forward Limit:** A maximum of 20 Hours may be carried into a reporting period. A maximum of 60 Hours may be carried out of a reporting period. Credits can be carried up to three years out.
- **Ethics:** Credits carried forward are re-classified to count toward Total Hours.
- **Initial:** Credits earned during the initial reporting period may be carried forward.

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Education required for exam – Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	210
Reciprocal	210
Transfer of Grades	260
Wall Certificate	
RENEWALS	
Yearly	110
Biennially	
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	110 out of state
Firm Renewal	110 out of state

Does this state allow Retired, Inactive licensees?**RETIRED**

The licensee is at least 55 years of age and is no longer engaged in any activity regulated by the Board (including but not limited to accounting and auditing) or has a permanent and documented disability.

Does this state have a PROC?**Active**

MO – MISSOURI

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** – 9/30
- **Type** – Biennial

CPE Reporting Period:

- **Dates** – 1/1 to 12/31
- **Type** – Triennial Skipping-Rolling
- **Schedule** – Licensed Even Year (1/1 – 9/30) on Even Years; Licensed Odd Year (1/1 – 9/30) on Odd Years. Licensed Even Year (10/1 – 12/31) on Odd Years; Licensed Odd Year (10/1 – 12/31) on Even Years.

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed 12-15 Months Before End of Reporting Period:

Requirement	Hours
Total	20
Year 3 Minimum	20

Licensed 15-36 Months Before End of Reporting Period:

Requirement	Hours
Total	40
Year 2 Minimum	20
Year 3 Minimum	20

- **Earning Period** – Credits must be earned between license date and end of reporting period.
- **Proration** –
 - *Licensed 1/1 – 9/30:* No requirements in first reporting period. 40 total credits in second reporting period. 120 total credits in third and subsequent reporting periods. Minimum for years 2 and 3 are required in second reporting period.
 - *Licensed 10/1 – 12/31:* 20 total credits in first reporting period. 120 total credits in second and subsequent reporting periods. Minimum for year 3 is required in first reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Ethics	6

- **Reporting Period** – Report every two years for previous three years.

Program Type Limitations:

- **Committee Meetings** – Not Accepted unless certificate of completion issued
- **Firm Meetings** – Not Accepted unless certificate of completion issued
- **Practice Review** – Not Accepted
- **Technical Meetings** – Not Accepted unless certificate of completion issued

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University** – Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** – Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** – Half-credits accepted after first full hour earned (cross subject) except for Self-Study for which half-credits are accepted prior to first full hour earned.

Non-Resident Licensee Exemption:

- **Principal Place of Business** – May meet Missouri's CPE requirements by meeting CPE requirements of Principal Place of Business.

Carry Credits:

- **Carry Back Limit** – Carry back is allowed within first nine months (Jan-Sept) following the end of a reporting period. Carry back credits cannot be applied to yearly minimums or ethics requirements.

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires more than 24 semester hours in accounting

Education required for exam – Requires more than 24 semester hours in business

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	90
Reciprocal	165
Transfer of Grades	165
Wall Certificate	25
RENEWALS	
Yearly	
Biennially	80
Triennially	
Inactive CPA	25
FIRMS	
Initial Firm	90
Firm Renewal	90

Does this state allow Retired, Inactive licensees?

INACTIVE

A licensee who received a license after 8/1/2001 may be granted an inactive license. An inactive license must place the word inactive, retired, or ret. In association with their CPA title. Performing or offering to perform any public accounting or professional services, including attest, review, or compilation services or any advisory or consulting services, preparation tax returns, giving advice on tax, or any other accounting matters. Must apply for reinstatement to be active again.

INACTIVE NON-RENEW

A licensee with a current license may apply for Inactive Status after paying a fee and must reapply every 2 years.

RETIRED/NON RENEW

A licensee who received a license after 8/1/2001 may be granted an inactive license. An inactive license must place the word inactive, retired, or ret. In association with their CPA title. Performing or offering to perform any public accounting or professional services, including attest, review, or compilation services or any advisory or consulting services, preparation tax returns, giving advice on tax, or any other accounting matters. Must apply for reinstatement to be active again.

Does this state have a PROC?

Inactive/Recruiting Members

MT - MONTANA

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 12/31
- **Type** - Annual

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Triennial Rolling
- **Schedule** - Beginning 7/1/2011

Initial Period Requirements:

Licensed 0-36 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

- **Carry Credits** - Through 6/30/2011, credits earned in May or June of the initial period may be carried forward. Beginning 7/1/2011, carry credits are not permitted.
- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Proration** - No requirements in first three reporting periods. 120 total credits in fourth and subsequent reporting periods. Initial licensees report CPE each year, but full requirements are not due until the first full three year reporting period.

Renewal Period Requirements:

Requirement	Hours
Total	120
Ethics	2

Program Type Limitations:

- **Authored Published Material** - 25% Max
- **Instructed** - 50% Max
- **Practice Review** - 16 Hours Max per year

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** -
 - Through 7/12/2012, credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Credit is equal to 1x Presentation for repeated instruction and only accepted if material is substantially changed.
 - Beginning 7/13/2012, credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Credit is equal to 1x Presentation for repeated instruction within the same reporting period or without change. Preparation (limited to 2x presentation) granted for repeat instruction if material is substantially changed and course occurs in a different reporting period.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).
- **Self-study** - Full credit for interactive courses from NASBA approved sponsors. Half-credit for interactive courses from non-NASBA approved sponsors or non-interactive courses.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Through 8/31/2011 -
 - **Carry Back Limit** - Any hours earned in July or August.
 - **Carry Forward Limit** - Any hours earned in May or June.
 - **Excess** - Credits can be carried backward or forward in excess of limitations.
- Beginning 9/1/2011 - Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	75
Initial Permit	150
Reciprocal	300
Transfer of Grades	300
Wall Certificate	25
RENEWALS	
Yearly	150
Biennially	
Triennially	
Inactive CPA	75
FIRMS	
Initial Firm	
Firm Renewal	

Does this state allow Retired, Inactive licensees?

EMERITUS

License recognizes retired status of individual. Licensee cannot practice in Montana.

INACTIVE

License, as requested by Licensee, recognizes Licensee's voluntary, non-disciplinary, and indefinite cessation of practice. Licensee cannot practice in Montana.

INACTIVE EXPIRED

Inactive license not renewed within 45-day grace period. Licensee cannot practice in Montana.

INACTIVE PROBATION

License issued or placed on probation after disciplinary action and placed on inactive status. Licensee cannot practice in Montana.

INACTIVE RESERVE

License, as requested by Licensee, placed on inactive reserve status while reserve member deployed to active duty. Licensee cannot practice in Montana.

RETIRED

License recognizes retired status of individual. Licensee cannot practice in Montana.

Does this state have a PROC?

Active

NE - NEBRASKA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

YES

CPE requirements

License Renewal:

- **Date:** 6/30
- **Type:** Biennial
- **Schedule:** Even Birth Year on Odd Years; Odd Birth Year on Even Years

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Biennial Fixed
- **Schedule:** Even Birth Year on Even Years; Odd Birth Year on Odd Years

Initial Period Requirements:

Licensed in Second Calendar Year of Reporting Period:

Requirement	Hours
Total	40
Ethics	4

Licensed in First Calendar Year of Reporting Period:

Requirement	Hours
Total	80
Ethics	4

- **Earning Period:** Credits must be earned between January 1 of two year period in which licensed and end of reporting period.
- **Proration:** 40 total credits if licensed in second calendar year of reporting period. 80 total credits if licensed in first calendar year of reporting period. Ethics requirement is not prorated.

Renewal Period Requirements:

Requirement	Hours
Total	80
Ethics	4

Program Type Limitations:

- **Authored Published Material:** 16 Hours Max
- **College/University:** 50% Max
- **Committee Meetings:** 16 Hours Max; Not Accepted unless a technical meeting of a professional organization
- **Firm Meetings:** Not Accepted unless conducted by a qualified instructor with a prepared outline and 50 minutes of continuous instruction
- **Instructed:** 50% Max
- **Practice Review:** 50% Max; Not Accepted unless sponsored by a state board or national or state society
- **Self-study:** 50% Max

Subject Area Limitations:

- **Personal Development/Communications:** 16 hours combined maximum per reporting period.

Provider Approval:

- **Practice Review:** Provider must be state board or national or state society

Credit Calculation:

- **College/University:** Credit is equal to 8 credits per Semester hour, 4 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed. Repeat instruction credit is equal to Preparation and is limited to 10 credits max per course.
- **Rounding:** Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires more than 24 semester hours in accounting

Education required for exam - Requires more than 24 semester hours in business

Licensure - Two-tier state (requires certificate and license as a two-step process)

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	175
Reciprocal	200 + 175
Transfer of Grades	175
Wall Certificate	
RENEWALS	
Yearly	
Biennially	175
Triennially	
Inactive CPA	70
FIRMS	
Initial Firm	75 + 25 per NE office
Firm Renewal	50

Does this state allow Retired, Inactive licensees?

RETIRED

The licensee is at least 60 years of age and is no longer engaged in the practice of public accountancy.

Does this state have a PROC?

None

NV - NEVADA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 12/31
- **Type** - Annual

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Biennial Rolling

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	20
Year 2 Minimum	20
Year 2 Accounting & Auditing (if performed attest services of a non-governmental agency)	8

- **Accounting & Auditing** - A&A is required if performed attest services of a non-governmental agency.
- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Proration** - No requirements in first reporting period. 20 total credits in second reporting period. 80 total credits in third and subsequent reporting periods. No ethics requirement. A&A is not prorated.

Renewal Period Requirements:

Requirement	Hours
Total	80
Year 1 Minimum	20
Year 2 Minimum	20
Year 1 Accounting & Auditing (if performed attest services of a non-governmental agency)	8
Year 2 Accounting & Auditing (if performed attest services of a non-governmental agency)	8
Ethics	4

- **Accounting & Auditing** - A&A is required if performed attest services of a non-governmental agency.
- **Ethics** - Must be regulatory ethics.

Program Type Limitations:

- **Practice Review** - Not Accepted

Subject Area Limitations:

- **Conditional:** The following subject areas are not accepted unless they contribute to the licensee's professional competency:
 - Behavioral Ethics
 - Personal Development
 - Social Environment of Business

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course within 12 months is only accepted if material is substantially changed and approved by the Board.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- **State of Residence** - May meet Nevada's CPE requirements by meeting CPE requirements of State of Residence.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - 150 semester hours required to sit for exam

Education required for exam - Requires more than 24 semester hours in accounting

Education required for exam - Requires more than 24 semester hours in business

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	250
Reciprocal	250
Transfer of Grades	250
Wall Certificate	
RENEWALS	
Yearly	140
Biennially	
Triennially	
Inactive CPA	140
FIRMS	
Initial Firm	200
Firm Renewal	125

Does this state allow Retired, Inactive licensees?**INACTIVE**

The licensee may not engage in the practice of public accountancy or any other financially related activities until reinstatement to Active Status has been approved.

RETIRED

The licensee is at least 60 years of age or permanently disabled and is no longer engaged in the practice of public accountancy or any other financially related activities.

Does this state have a PROC?

None

NH - NEW HAMPSHIRE

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 6/30
- **Type** - Triennial
- **Schedule** -
 - Licensees w/last names that begin with A-F renew 2014, 2017, 2020, 2023, etc.
 - Licensees w/last names that begin with G-M renew 2015, 2018, 2021, 2024, etc.
 - Licensees w/last names that begin with N-Z renew 2016, 2019, 2022, 2025, etc.

CPE Reporting Period:

- **Dates** - 7/1 to 6/30
- **Type** - Triennial Fixed
- **Schedule** -
 - Licensees w/last names that begin with A-F report 2014, 2017, 2020, 2023, etc.
 - Licensees w/last names that begin with G-M report 2015, 2018, 2021, 2024, etc.
 - Licensees w/last names that begin with N-Z report 2016, 2019, 2022, 2025, etc.

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	40
Year 3 Minimum	20
Ethics	4

Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Total	80
Year 2 Minimum	20
Year 3 Minimum	20
Ethics	4

- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Proration** - No requirements if licensed 0-12 months before the end of the reporting period. 40 total credits if licensed 12-24 months before the end of the reporting period. 80 total credits if licensed 24-36 months before the end of the reporting period. Ethics requirement is not prorated.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Ethics	4

Program Type Limitations:

- **Authored Published Material** - 50% Max
- **Instructed** - 50% Max
- **Practice Review** - Not Accepted

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction within a renewal period is only accepted if material is substantially changed and required preparation time that was more than 25% of the preparation time claimed for the original preparation of the course.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- **Carry Forward Limit** - 60 Hours Max
- **Ethics** - Credits carried forward are re-classified to Total.
- **Excess** - Credits can be carried forward in excess of limitations.
- **Minimum** - Credits carried forward cannot be applied to the yearly minimum.

Special Conditions:

- None

Licensing requirements

Education required for exam – N/A

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	150
Reciprocal	150
Transfer of Grades	150
Wall Certificate	
RENEWALS	
Yearly	
Biennially	
Triennially	275
Inactive CPA	
FIRMS	
Initial Firm	60
Firm Renewal	60

Does this state allow Retired, Inactive licensees?

INACTIVE-CONTACT STATE BOARD

In NH, a CPA may decide to go inactive. With an inactive status, the licensee may use the CPA designation but must have the word inactive after the CPA title. The licensee must pay to have this status and it is renewed every 3 years.

Does this state have a PROC?

None

NJ - NEW JERSEY

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 12/31
- **Type** - Triennial

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Triennial Fixed
- **Schedule** - Report 2014, 2017, 2020, 2023, etc.

Initial Period Requirements:

Requirement	Hours
Ethics (due within 6 months before or after license date)	4

- **Earning Period** - Credits to meet initial ethics requirement must be earned six months before or after the license date.
- **Ethics** - Must be a 4 hour orientation course on New Jersey law and ethics and be Board approved. If it is not, then it is re-classified to Technical.
- **Proration** - 4 credits of Ethics. No other requirements.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Accounting & Auditing (if public accounting or performed attest services)	24
Ethics	4
Live Classroom	60
Technical	72

- **Accounting & Auditing** - A&A is required if engaged in the practice of public accounting or performed attest services.
- **Ethics** - Must be on New Jersey law and ethics and be Board approved. If it is not, then it is re-classified to Technical.
- **Live Classroom** - Authored published material, instructed, practice review, and self-study are not counted towards the live classroom requirement.
- **Technical** - Technical subject areas are as follows:
 - Accounting
 - Accounting (Governmental)
 - Auditing
 - Auditing (Governmental)
 - Behavioral Ethics
 - Business Law
 - Computer Science
 - Economics
 - Finance
 - Management Advisory Services

- Mathematics
- Regulatory Ethics
- Specialized Knowledge & Applications
- Statistics
- Tax

Program Type Limitations:

- **Authored Published Material** - 25% Max
- **Breakfast/Lunch/Dinner Meetings** - Not Accepted
- **College/University** - Not Accepted unless technical subject area
- **Instructed** - 60 Hours Max; Not Accepted if full time instructor for a non-college/university organization. If a full-time instructor at a college/university, instruction of non-college/university courses may be accepted by the Board.
- **Practice Review** - 50% Max
- **Self-study** - 60 Hours Max; Not Accepted if not NASBA approved provider

Subject Area Limitations:

- **Marketing** - Not Accepted

Provider Approval:

- **College/University** - Must be accredited or approved by NASBA or the New Jersey State Board
- **Committee Meetings** - Providers must be approved by NASBA or the New Jersey State Board or be a Federal or State Agency
- **Firm Meetings** - Providers must be approved by NASBA or the New Jersey State Board or be a Federal or State Agency
- **In Firm Programs** - Providers must be approved by NASBA or the New Jersey State Board or be a Federal or State Agency
- **Instructed** - Providers must be approved by NASBA or the New Jersey State Board, be an accredited college/university, or be a Federal or State Agency for the following qualifying program types:
 - College/University
 - Committee Meetings
 - Firm Meetings
 - In-Firm Programs
 - Other Organizations' Programs
 - Technical Meetings
- **Other Organizations' Programs** - Providers must be approved by NASBA or the New Jersey State Board or be a Federal or State Agency
- **Self-study** - Providers must be NASBA approved
- **Technical Meetings** - Providers must be approved by NASBA or the New Jersey State Board or be a Federal or State Agency

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed and approved by the Board. Repeat instruction credit is equal to Presentation. No credit for preparation on repeat instruction.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	75
Initial Permit	90
Reciprocal	90 + 175
Transfer of Grades	90 + 75
Wall Certificate	
RENEWALS	
Yearly	
Biennially	
Triennially	90
Inactive CPA	45
FIRMS	
Initial Firm	165
Firm Renewal	90

Does this state allow Retired, Inactive licensees?

INACTIVE

License is renewed each year, but no CPE is reported. Individual may not practice public accountancy or hold herself out as a CPA.

RETIRED

Licensee has reached the age of 55 years but is not practicing as a CPA - must pay fees but has no education obligation.

Does this state have a PROC?

Active

NM - NEW MEXICO

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - Last day of birth month
- **Type** - Annual

CPE Reporting Period:

- **Dates** - Day after end of birth month through last day of birth month
- **Type** - Triennial Rolling

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Year 3 Minimum	20

Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Year 2 Minimum	20
Year 3 Minimum	20

- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Proration** - No requirements in first reporting period. 20 total credits in second reporting period. 40 total credits in third reporting period. 120 total credits in fourth and subsequent reporting periods. No ethics, non-employer, or technical requirement during first three reporting periods.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Ethics	4
Non-Employer	24
Technical	96

- **Non-Employer** - 24 credits must be sponsored by an organization other than the licensee's firm or employer.
- **Technical** - Technical subject areas are as follows:
 - Accounting
 - Accounting (Governmental)
 - Administrative Practice

- Auditing
- Auditing (Governmental)
- Behavioral Ethics
- Business Law
- Computer Science
- Economics
- Finance
- Management Advisory Services
- Mathematics
- Production
- Regulatory Ethics
- Specialized Knowledge & Applications
- Statistics
- Tax

Program Type Limitations:

- ***Authored Published Material*** - 50% Max (combined w/Instructed)
- ***Breakfast/Lunch/Dinner Meetings*** - Not Accepted
- ***Committee Meetings*** - Not Accepted
- ***Firm Meetings*** - Not Accepted
- ***Instructed*** - 50% Max (combined w/ Authored Published Material)
- ***Practice Review*** - 24 Hours Max System On-Site Review, 12 Hours Max Engagement Review, Report Review, or System Off-Site Review
- ***Self-study*** - Not Accepted if Non-Interactive

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- ***College/University*** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- ***Instructed*** - Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- ***Rounding*** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires more than 24 semester hours in accounting

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES (includes criminal background fee)
Certificate/Application	
Initial Permit	219
Reciprocal	219
Transfer of Grades	219
Wall Certificate	
RENEWALS	
Yearly	130
Biennially	
Triennially	
Inactive CPA	130
FIRMS	
Initial Firm	75
Firm Renewal	75

Does this state allow Retired, Inactive licensees?

INACTIVE

License is renewed each year, but no CPE is reported. Individual may not practice public accountancy or hold himself out as a CPA. Only for individuals who are retired or are working in a profession other than accountancy.

Does this state have a PROC?

None

NY - NEW YORK

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - Last day of birth month
- **Type** - Triennial

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Annual

Initial Period Requirements:

First Triennial Registration Period:

Requirement	Hours
No Requirements	N/A

- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Proration** - No requirements during initial triennial registration period. Requirements begin on first January 1 in second triennial registration period.

Renewal Period Requirements:

40 Hours General

Requirement	Hours
Total	40
Accounting & Auditing (if supervise attest or compilation)	40 (over 4 years)
Ethics (every 3 years)	4

24 Hours Concentration

Requirement	Hours
Concentration	24
Accounting & Auditing (if supervise attest or compilation)	40 (over 4 years)
Ethics (every 3 years)	4

- **Accounting & Auditing** - A&A is required if supervise attest or compilation services or sign or authorize someone to sign the accountant's report on financial statements on behalf of a firm. The 40 hours must be completed in the three calendar years prior to performing such services or in the calendar year in which the service is performed.
- **Concentration** - 24 hour concentration options are as follows:
 - Accounting
 - Advisory Services
 - Attest
 - Auditing
 - Specialized Knowledge & Applications
 - Tax
- **Ethics** - 4 hours every three calendar years. Must be regulatory ethics. May count towards concentration if ethics is in the same concentration. Courses in New York Code of Ethics must be from providers approved by the New York State Board. If it is not, then it is re-classified to Total.
- **Total Hours** - Licensees have the choice to take either 40 hours in any of the accepted subject areas or 24 hours concentrated in one accepted subject area.

Program Type Limitations:

- **Authored Published Material** - 50% Max (combined w/Instructed)
- **Breakfast/Lunch/Dinner Meetings** - Not Accepted
- **Committee Meetings** - Not Accepted
- **Instructed** - 50% Max (combined w/ Authored Published Material)
- **Practice Review** - Not Accepted

Subject Area Limitations:

- **Marketing** - Not Accepted
- **Mathematics** - Not Accepted

Provider Approval:

- **College/University** - Courses taken for academic credit do not require provider approval. Courses taken for CPE credit only follow course location provider approval rules.
- **Course Location: New York State** - Providers must be approved by NASBA or the New York State Board.
- **Course Location: Outside New York State** - Providers must be approved by NASBA, the New York State Board, or the Board of the state in which the course was taken.
- **Self-study** - Providers must be approved by NASBA or the New York State Board.

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. Preparation is limited to 2x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Instructed College/University** - Credit is equal to 15 credits per Semester hour of presentation or 10 credits per Quarter hour of presentation. No preparation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- **Ethics - Principal Place of Business** - Regulatory Ethics credits used to meet the Principal Place of Business ethics requirement can be applied toward the New York ethics requirement. Four credits are still needed to fulfill the New York requirement.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires college course/semester hours in Ethics

Education required for exam - Requires more than 24 semester hours in accounting

Education required for exam - Requires more than 24 semester hours in business

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	377
Reciprocal	377
Transfer of Grades	377
Wall Certificate	
RENEWALS	
Yearly	
Biennially	
Triennially	292
Inactive CPA	
FIRMS	
Initial Firm	105 PC/60 SP LLC LLP Partner or 50 per NY Office + 10 per NY CPA
Firm Renewal	105 PC/60 SP LLC LLP Partner or 50 per NY Office + 10 per NY CPA

Does this state allow Retired, Inactive licensees?

INACTIVE

Licensee has informed the Department at the time of re-registration that he or she will not be practicing in New York.

Does this state have a PROC?

Active

NC - NORTH CAROLINA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

YES

CPE requirements

License Renewal:

- **Date** - 6/30
- **Type** - Annual

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Annual

Initial Period Requirements:

Licensed October through December:

Requirement	Hours
Total	10
Ethics	2

Licensed July through September:

Requirement	Hours
Total	20
Ethics	2

Licensed April through June:

Requirement	Hours
Total	30
Ethics	2

Licensed January through March:

Requirement	Hours
Total	40
Ethics	2

- **Earning Period** - Credits must be earned between January 1 of license issuance year and end of reporting period.
- **Ethics** - Ethics must be from a NASBA approved provider. If it is not, then it is re-classified to Total. The Ethics requirement cannot be met by instructing a course or authoring published material. Instruction of an ethics course or authoring published material on ethics is re-classified to Total.
- **Proration** - 10 total credits if licensed from October through December. 20 total credits if licensed from July through September. 30 total credits if licensed from April through June. 40 total credits if licensed from January through March. The ethics requirement is not prorated.

Renewal Period Requirements:

Requirement	Hours
Total	40
Ethics	2

- **Ethics** - Ethics must be from a NASBA approved provider. If it is not, then it is re-classified to Total. The Ethics requirement cannot be met by instructing a course or authoring published material. Instruction of an ethics course or authoring published material on ethics is re-classified to Total.

Program Type Limitations:

- **Authored Published Material** - 25% Max
- **Breakfast/Lunch/Dinner Meetings** - Not Accepted
- **College/University** - Instruction of undergraduate level courses is not accepted
- **Committee Meetings** - Not Accepted
- **Firm Meetings** - Not Accepted
- **Instructed** - 50% Max
- **Practice Review** - Not Accepted

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 0 credits per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. No limit on preparation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Instructed College/University** - Credit is equal to 15 credits per Semester hour or 10 credits per Quarter hour. No preparation. Course must be graduate level to receive credit. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** - Half-credits accepted does not require 1 full hour. First 1/2 hour must be 1 subject, then cross subject acceptance.

Non-Resident Licensee Exemption:

- **Ethics - Principal Place of Business or State of Residence** - May meet North Carolina's Ethics requirement by meeting the Ethics requirement of Principal Place of Business or State of Residence. Both principal place of business and state of residence must be other than North Carolina in order to use a non-resident licensee exemption.
- **Principal Place of Business or State of Residence** - May meet North Carolina's CPE requirements by meeting CPE requirements of Principal Place of Business or State of Residence. Both principal place of business and state of residence must be other than North Carolina in order to use a non-resident licensee exemption.

Carry Credits:

- **Carry Forward Limit** - 20 Hours Max
- **Ethics** - Credits carried forward are re-classified to Total.
- **Excess** - Credits cannot be carried forward in excess of limitations.

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires more than 24 semester hours in accounting

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	100
Reciprocal	100
Transfer of Grades	100 (NC charges 75 for Transfer of Grades only; No charge for Transfer of Grades w/ application for CPA Certificate only; 100 for Transfer of Grades w/ application for CPA License
Wall Certificate	
RENEWALS	
Yearly	60
Biennially	
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	50 PC/10 Per Partner
Firm Renewal	25 PC/10 Per Partner

Does this state allow Retired, Inactive licensees?

INACTIVE

Inactive, when used to refer to the certificate status of a person, is defined as a person who has voluntarily chosen the inactive status, is no longer licensed by the Board, and who does not use the title certified public accountant nor does he or she allow anyone else to refer to him or her as a certified public accountant.

RETIRED

Retired, when used to refer to the certificate status of a person, is defined as a person possessing a North Carolina certificate of qualification who does not receive any earned compensation for current personal services in any job whatsoever and has no intention to return to active status; however this does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA.

Does this state have a PROC?

None

ND - NORTH DAKOTA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 7/31
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 7/1 to 6/30
- **Type:** Triennial Rolling

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

Public Practice - Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	20
Year 3 Minimum	20

Not in Public Practice - Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	16
Year 3 Minimum	16

Public Practice - Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Total	40
Year 2 Minimum	20
Year 3 Minimum	20

Not in Public Practice - Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Total	32
Year 2 Minimum	16
Year 3 Minimum	16

- **Earning Period:** Credits must be earned between license date and end of reporting period.
- **Proration:** No requirements in first reporting period. 20 or 16 total credits in second reporting period. 40 or 32 total credits in third reporting period. 120 or 60 total credits in fourth and subsequent reporting periods. The amount of total credits required varies depending on whether the licensee performed public practice services.

Renewal Period Requirements:**Public Practice:**

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20

Not in Public Practice:

Requirement	Hours
Total	60
Year 1 Minimum	16
Year 2 Minimum	16
Year 3 Minimum	16

- **Total Hours:** 120 hours if performed public practice services. 60 hours if did not perform public practice services.

Program Type Limitations:

- **Authored Published Material:** Not Accepted
- **Breakfast/Lunch/Dinner Meetings:** Not Accepted
- **Committee Meetings:** Not Accepted
- **Firm Meetings:** Not Accepted
- **Practice Review:** Not Accepted
- **Self-study:** Not Accepted if Non-Interactive
- **Technical Meetings:** Not Accepted

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to Presentation + Preparation. Preparation is limited to 1x presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Instructed College/University:** Credit is equal to 30 credits per Semester hour or 20 credits per Quarter hour. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding:** Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- **State of Residence:** May meet North Dakota's CPE requirements by meeting CPE requirements of State of Residence. North Dakota will not allow a licensee to use their state of residence to meet North Dakota's CPE requirements if the state of residence is New York, Virgin Islands, or Wisconsin.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	140
Reciprocal	140
Transfer of Grades	140
Wall Certificate	
RENEWALS	
Yearly	85
Biennially	
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	10
Firm Renewal	10

Does this state allow Retired, Inactive licensees?

INACTIVE

The current definition for this is Retired.

RETIRED

Licensee has signed off stating not working in ANY capacity.

Does this state have a PROC?

None

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

YES

CPE requirements

License Renewal:

- **Date** - 12/31
- **Type** - Triennial

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Triennial Fixed

Initial Period Requirements:

Requirement	Hours
Total	40
Accounting & Auditing (if performed financial services)	8
Ethics	3
Tax (if performed tax services)	8

- **Accounting & Auditing** - A&A is required if you assume responsibility by performing work on any financial engagement, prepare financial reports or sign any financial reports.
- **Earning Period** - Credits must be earned between 1/1 of the year of licensure and 12/31 the year after licensure.
- **Ethics** - Must be board approved or cover one of the following areas: Ohio accountancy laws & rules; accountancy laws & rules of another state in which you are licensed; professional ethics for CPAs; or ethical philosophy. If it is not, then it is re-classified to Total.
- **Ethics (beginning in 2017)** - Must be approved by the Executive Director of the Accountancy Board of Ohio. If it is not, then it is re-classified to Total.
- **Proration** - 40 total credits. A&A and Tax (if required) are prorated by one-third. Ethics requirement is not prorated.
- **Tax** - Tax is required if you assume responsibility by performing work on any tax engagement, prepare tax returns or sign tax returns as a CPA or PA.

Renewal Period Requirements:

Requirement	Hours
Total	120
Accounting & Auditing (if performed financial services)	24
Ethics	3
Tax (if performed tax services)	24

Requirement (beginning 2016-18 reporting period)	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Accounting & Auditing (if performed financial services)	24
Ethics	3
Tax (if performed tax services)	24

- **Accounting & Auditing** - A&A is required if you assume responsibility by performing work on any financial engagement, prepare financial reports or sign any financial reports.
- **Ethics** - Must be board approved or cover one of the following areas: Ohio accountancy laws & rules; accountancy laws & rules of another state in which you are licensed; professional ethics for CPAs; or ethical philosophy. If it is not, then it is re-classified to Total.
- **Ethics (beginning in 2017)** - Must be approved by the Executive Director of the Accountancy Board of Ohio. If it is not, then it is re-classified to Total.
- **Tax** - Tax is required if you assume responsibility by performing work on any tax engagement, prepare tax returns or sign tax returns as a CPA or PA.

Program Type Limitations:

- **Instructed (beginning in 2016-18 reporting period)** - This type of CPE credit is limited to 90 hours in a reporting period.

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to 3x presentation. No credit for preparation. Repeat instruction of the same course is only accepted if repeated in a different CPE reporting year.
- **Instructed (beginning in 2016-18 reporting period)** - Credit is equal to 3x presentation. No credit for preparation. Repeat instruction of the same course is only accepted if repeated in a different CPE reporting period.
- **Partial Credit:** Credit is accepted in .2 and .5 increments after first full hour earned (cross subject) for group study courses. Credit is accepted in .2 and .5 increments prior to first full hour earned (cross subject) for self-study courses. Credit is accepted in .5 increments once the first full hour is earned for Authored Published Material and Practice Review.

Non-Resident Licensee Exemption:

- **Principal Place of Business** - May meet Ohio's CPE requirements by meeting CPE requirements of Principal Place of Business.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in business courses

Education required for exam - Requires more than 24 semester hours in accounting

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	155
Reciprocal	255
Transfer of Grades	255
Wall Certificate	15
RENEWALS	
Yearly	
Biennially	
Triennially	155
Inactive CPA	60
FIRMS	
Initial Firm	10
Firm Renewal	30

Does this state allow Retired, Inactive licensees?

INACTIVE

An inactive license is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy.

RETIRED

Licensee that is no longer participating in the practice of any accounting discipline governed by the Board. Licensee is not required to report CPE and may use the designation Retired CPA. Must petition the board for reinstatement.

Does this state have a PROC?

Active

OK - OKLAHOMA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal Date:

- Last day of birth month, annually

CPE Reporting Period:

- 1/1 to 12/31 triennially

Initial Period Requirements:

Year 1 of licensure

Requirement	Hours
Total	20
Year 1 Minimum	20
Accounting/Auditing/Tax (if in industry)	8
Compilation Engagements (if compilation services provided)	4

Year 2 of licensure

Requirement	Hours
Total	40
Year 1 Minimum	20
Year 2 Minimum	20
Year 1 Accounting/Auditing/Tax (if in industry)	8
Year 2 Accounting/Auditing/Tax (if in industry)	8
Year 1 Compilation Engagements (if compilation services provided)	4
Year 2 Compilation Engagements (if compilation services provided)	4

Year 3 of licensure

- Full renewal requirements

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Year 1 Accounting/Auditing/Tax (if in industry)	8
Year 2 Accounting/Auditing/Tax (if in industry)	8
Year 3 Accounting/Auditing/Tax (if in industry)	8

Year 1 Compilation Engagements (if compilation services provided)	4
Year 2 Compilation Engagements (if compilation services provided)	4
Year 3 Compilation Engagements (if compilation services provided)	4
Related to the Practice of Public Accountancy (if in industry)	72
Ethics	4

- Accounting/Auditing/Tax is required yearly if you hold a permit to practice and are in industry.
- Compilation Engagements is required yearly if you provide supervision or review of compilation engagements for third party reliance.

Program Type Limitations:

- ***Authored/Published Material:*** Limited to 10 hours per year
- ***Practice Review:*** Not accepted
- ***Self-study:*** Must be an interactive delivery mode and approved by NASBA, the AICPA or the state board.

Subject Area Limitations:

- None

Provider Approval:

- None

Credit Calculation:

- ***Partial credit*** rounded to the nearest half hour, once the first hour is earned.
- ***Instructed:*** Equal to Presentation plus Preparation time. Preparation time is limited to 2X Presentation. Instruction of College/University credit is equal to 15 times Presentation time for Semester hours and 10 times Presentation for Quarter hours. Credit is not granted for repeat presentations unless the material is substantially different.
- ***College/University:*** Equal to 15 credits per Semester hour and 10 credits per Quarter hour.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- The Compilation Engagements requirement is waived for license holders who performed compilation services if: 1) you work for a public accounting firm or you are a sole proprietor in a business currently enrolled in peer review program with an approved sponsoring organization.

Licensing requirements

Education required for exam - 150 semester hours required to sit for exam

Education required for exam - Requires more than 24 semester hours in accounting

Licensure - Two-tier state (requires certificate and license as a two-step process)

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	150
Reciprocal	270
Transfer of Grades	150
Wall Certificate	
RENEWALS	
Yearly	150
Biennially	
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	150
Firm Renewal	150

Does this state allow Retired, Inactive licensees?

INACTIVE

Used to refer to the status of a registrant who is exempt from complying with the CPE requirements. However, inactive status does not preclude volunteer services for which the inactive registrant receives no direct or indirect compensation so long as the inactive registrant does not sign any documents related to such services as a CPA or PA. Certificate/license is in good standing.

RETIRED

A registrant who holds a CPA Certificate or PA License and verifies to the Oklahoma Accountancy Board that the registrant is no longer practicing public accounting or employed. However, retired status does not preclude volunteer services for which the retired registrant receives no direct or indirect compensation so long as the retired registrant does not sign any documents related to such services as a CPA or PA. CPA Certificate/PA License is in good standing.

Does this state have a PROC?

Active

OR - OREGON

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 6/30
- **Type** - Biennial
- **Schedule** - Even Certificate Number on Even Years; Odd Certificate Number on Odd Years

CPE Reporting Period:

- **Dates** - 7/1 to 6/30
- **Type** - Biennial Fixed
- **Schedule** - Even Certificate Number on Even Years; Odd Certificate Number on Odd Years

Initial Period Requirements:

Requirement	Hours
Total	3.33 per month licensed
Year 1 minimum	2 per month licensed
Year 2 minimum	24
Ethics	4

***Earning Period:** Any CPE earned during the two-year reporting period in which a person is licensed can be applied toward the initial period prorated requirements.

Renewal Period Requirements:

Requirement	Hours
Total	80
Year 1 minimum	24
Year 2 minimum	24
Ethics	4
Technical	64

Ethics Requirement:

- Four (4) credits every 2 years.
- Initial period ethics requirement: The sponsor of the ethics course must be registered with the Board. Also, the ethics course must include information pertaining to each of the following topics:
 - Oregon Administrative Rules and Oregon Revised Statutes pertaining to the practice of public accountancy.
 - Examples of issues or situations that require a licensee to understand the statutes, rules and case law relevant to the practice of public accountancy;
 - The Code of Professional Conduct adopted by the Board and set forth in OAR chapter 801, division 030.
 - Review of recent case law pertaining to ethics and professional responsibilities for the accounting profession.
- With the exception of the initial reporting period, a licensee may meet their Oregon ethics requirement by meeting the ethics requirement in their principal place of business.

Program Type Limitations:

- **Authored/Published Material and Instruction:** Combined are limited to 50% of the hours required.
- **Breakfast/Lunch/Dinner Meetings:** Not accepted
- **Committee Meetings:** Limited to 16 hours for members of the Joint Ways and Means committee.
- **Firm Meetings:** This type of CPE is not accepted for credit.
- **Practice Review:** Limited to 2 hours per instance and 16 hours total.
- **Self-study:** Courses must be QAS approved and in Technical subject areas.

Subject Area Limitations:

- **Non-Technical Subjects:** Limited to 16 total hours and include:
 - Administrative Practice
 - Communications
 - Marketing
 - Personal Development
 - Personnel/HR
 - Social Environment of Business
- **Mathematics:** Not accepted
- **Production:** Not accepted
- **Statistics:** Not accepted

Provider Approval:

- None required

Credit Calculation:

- **Partial Credit:** Rounded to the nearest half hour once the first hour is earned.
- **Instruction:** Equal to Presentation plus Preparation time. Preparation time is limited to 2X Presentation.
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit courses equal to 1 credit per hour.

Non-Resident Licensee Exemption:

- None

Carry Forward Credits:

- Limited to 20 hours total.
- Non-technical credits cannot be carried.
- Carried credit cannot be applied to the yearly minimum requirements.
- Ethics credit cannot be carried to meet a future ethics requirement.
- Credits earned in excess of limitations cannot be carried.

Special Conditions:

- None

Licensing requirements

Education required for exam - 150 semester hours required to sit for exam

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	225
Initial Permit	255
Reciprocal	225 + 255
Transfer of Grades	225 + 255
Wall Certificate	15
RENEWALS	
Yearly	
Biennially	255
Triennially	
Inactive CPA	50
FIRMS	
Initial Firm	265
Firm Renewal	265

Does this state allow Retired, Inactive licensees?

INACTIVE

An individual whose license is in inactive status may not engage or offer to engage in the practice of public accountancy in Oregon, may not work a public accounting firm, and must qualify any use of the CPA / PA title with 'inactive' unless use of the CPA /PA title is based on active licensure in another state that is clearly identified with each use of the title.

RETIRED

An individual who has elected and qualifies for retired status for the CPA or PA license must always use the 'retired' designation with any use of the title. Retired status means that the certificate or license holder is not permitted to perform any attest or compilation service nor sign any tax return (compensated or not). Other public accounting services may be performed as long as they are not compensated.

Does this state have a PROC?

Active

PA - PENNSYLVANIA

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 12/31
- **Type** - Biennial
- **Schedule** - Odd Years

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Biennial Fixed
- **Schedule** - Ending on Odd Years

Initial Period Requirements:

If CPA exam passed within the biennial period license obtained

Requirement	Hours
Total	No requirement

If CPA exam passed prior to the biennial period license obtained

Requirement	Hours
Total	80
Year 1 minimum	20
Year 2 minimum	20
Accounting & Auditing	16
Ethics	4
Tax	8

Renewal Period Requirements:

Requirement	Hours
Total	80
Year 1 minimum	20
Year 2 minimum	20
Accounting & Auditing	16
Ethics	4
Tax	8

Ethics Requirement:

- Four (4) hours every 2 years

Program Type Limitations:

- **Authored/Published Material:** Limited to 20 hours per instance and 40 hours total combined with Self Study. Not accepted unless Board approved.
- **Breakfast/Lunch/Dinner Meeting:** Not accepted
- **Committee Meeting:** Not accepted
- **Firm Meeting:** Not accepted
- **Instructed:** Limited to 40 hours total. Repeat instruction allowed only if the material is substantially different.
- **Instructed College/University:** Entry level accounting courses are not accepted.
- **Self-study:** Limited to 40 hours total combined with Authored/Published Material. If the delivery method on the course is non-interactive, that course only receives half credit.
- **Technical Meeting:** Not accepted

Subject Area Limitations:

- None

Provider Approval:

- CPE providers must be approved by the NASBA Registry or a state board of accountancy (excludes Puerto Rico and the Virgin Islands).
- **College/University:** Course must be taken for academic credit at a regionally accredited college or university.

Credit Calculation:

- **Partial Credit:** Rounded to the nearest quarter hour once the first hour is earned.
- **Instruction:** Equal to Presentation plus Preparation time. Preparation time is limited to 2X Presentation.
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit courses equal to 1 credit per hour.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not allowed

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	65
Reciprocal	65
Transfer of Grades	65
Wall Certificate	
RENEWALS	
Yearly	
Biennially	100
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	45
Firm Renewal	100

Does this state allow Retired, Inactive licensees?

INACTIVE

Licensee not allowed to practice in PA

Does this state have a PROC?

None

PR – PUERTO RICO

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 12/1
- **Type:** Triennially

CPE Reporting Period:

- **Dates:** 8/1 to 07/31
- **Type:** Triennial Fixed

Initial Period Requirements:

Note: CPE requirements begin on 8/1 in the calendar year of licensure.

For Active CPA Practicing Public Accounting

Requirement	Hours
Total	120
Group Study	48
Accounting/Auditing/Tax	40
Accounting and Auditing	12
Ethics	3

For Active CPA Not Practicing Public Accounting

Requirement	Hours
Total	90
Group Study	36
Industry Specific	30
Ethics	3

Renewal Period Requirements:

For Active CPA Practicing Public Accounting

Requirement	Hours
Total	120
Group Study	48
Accounting/Auditing/Tax	40
Accounting and Auditing	12
Ethics	3

For Active CPA Not Practicing Public Accounting

Requirement	Hours
Total	90
Group Study	36
Industry Specific	30
Ethics	3

Program Type Limitations:

- **Authored/Published Material:** This type of credit is limited to 60 hours per reporting period.
- **Breakfast/Lunch/Dinner Meeting:** Not Accepted
- **College/University:** Undergraduate coursework is not accepted for credit – it must be at the post-graduate level.
- **Committee Meeting:** Not accepted
- **Firm Meeting:** Not accepted
- **Practice Review:** Not accepted
- **Self-study:** Limited to 60% of the hours required. Delivery method must be interactive.

Subject Area Limitations:

- **Personal Development Subjects:** Limited to 24 hours for licensees in public practice. Includes:
 - Communications
 - Personal Development
 - Personnel/HR
- **Specialized Knowledge & Applications:** Limited to 24 hours for licensees in public practice.

Provider Approval:

- Must be NASBA Registry or Puerto Rico board approved.
- Otherwise, must be the AICPA, the Puerto Rico Society or an organization approved by the board on a request basis.

Credit Calculation:

- **Partial Credit:** Not accepted
- **Instruction:** For the first time taught, equal to Presentation plus Preparation time. Preparation time is limited to 2X Presentation. For repeat instruction, the same calculation applies if the material is substantially different. If the material is the same, will only receive credit for Presentation. No credit for fourth and subsequent instruction of the same course.
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit course equal to 1 credit per hour.
- **Instructed College/University:** Equal ½ credit for the first time repeated within the same renewal period and no credit for the second time the course is repeated in the same period.

Non-Resident Licensee Exemption:

- None

Carry Back Credits:

- Credit earned from August 1 – October 31 in year 1 of a reporting period may be carried back to the previous reporting period to meet any requirement deficiencies.

Special Conditions:

- None

Licensing requirements

Education required for exam – 150 semester hours required to sit for exam

Education required for exam – Requires 24 semester hours in business courses

Education required for exam – Requires more than 24 semester hours in accounting

Education required for exam – Requires more than 24 semester hours in business

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	145
Reciprocal	250
Transfer of Grades	250
Wall Certificate	
RENEWALS	
Yearly	
Biennially	
Triennially	180
Inactive CPA	
FIRMS	
Initial Firm	250
Firm Renewal	185

Does this state allow Retired, Inactive licensees?

INACTIVE

License has not been renewed for more than one year. The licensee may not engage in the practice of public accountancy or any other financially related activities until reinstatement to Active Status has been approved.

Does this state have a PROC?

None

RI – RHODE ISLAND

Is this state agency centralized?

(2015 information) YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 6/30
- **Type:** Triennial Fixed

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Triennial Fixed

Initial Period Requirements:

First Year of licensure

Requirement	Hours
Total	No requirement

Each Full 12 Months (Jan-Dec) Prior to Renewal

Yearly	Hours
Total	40

Renewal Period Requirements:

2015 Renewal

Requirement	Hours
Total	120
Accounting & Auditing	8
Ethics	6

2016 renewal and forward

Requirement	Hours
Total	120
Ethics	6

Program Type Limitations:

- **Authored/Published Material:** Limited to 50% of required hours
- **Breakfast/Lunch/Dinner Meetings:** Not accepted
- **Committee Meetings:** Not accepted
- **Firm Meetings:** Not accepted
- **Instructed Courses:** Limited to 50% of required hours. No credit for repeated presentations unless the material is substantially different.
- **Practice Review:** Not accepted
- **Self-study:** Limited to 80 hours. Must be in an interactive delivery mode.

Subject Area Limitations:

- **Practice/Personal Development and Managerial Skills:** Limited to 24 hours. Includes:
 - Business Management & Organization
 - Communications
 - Marketing
 - Personal Development
 - Personnel/HR

Provider Approval:

- None required

Credit Calculation:

- **Partial credit:** Accepted in any amount.
- **Instruction:** Equal to presentation plus preparation time. Preparation time is limited to 2X presentation.
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit (audited) courses equal to 1 credit per credit hour.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- With board approval, credits earned in the first five months of a reporting period may be carried back to meet a deficiency.

Special Conditions:

- None

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Education required for exam – Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	375
Reciprocal	375
Transfer of Grades	375
Wall Certificate	
RENEWALS	
Yearly	
Biennially	
Triennially	375
Inactive CPA	
FIRMS	
Initial Firm	
Firm Renewal	

Does this state allow Retired, Inactive licensees?

INACTIVE

INDIVIDUAL: An inactive license is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy.
FIRM: An inactive Permit (license) is current; however, the licensee is not required to meet the continuing education requirements and they may not engage in the practice of public accountancy.

Does this state have a PROC?

None

SC – SOUTH CAROLINA

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** – 1/31
- **Type** – Annual

CPE Reporting Period:

- **Dates** – 1/1 to 12/31
- **Type** – Annual

Initial Period Requirements:

Requirement	Hours
No Requirements	N/A

- **Carry Credits** – Credits earned during initial period cannot be carried forward.
- **Earning Period** – Credits must be earned between license date and end of reporting period.
- **Proration** – No requirements in first reporting period. Exempt from first ethics requirement following license date.

Renewal Period Requirements:

Requirement	Hours
Total	40
Ethics-Total (every 3 years)	6
Ethics-SC Specific (every 3 years)	2

- **Ethics:** Six (6) hours required every 3 years on a fixed schedule (2015, 2018, 2021, etc.). Two (2) hours of ethics must be in South Carolina Rules & Regulations and be SC board approved. Licensees are exempt from first ethics requirement following license date. Ethics requirement cannot be met by practice review.

Program Type Limitations:

- **Authored Published Material** – 25% Max
- **Breakfast/Lunch/Dinner Meetings** – Not Accepted unless have 50 minutes or more of instruction after completion of meal.
- **Instructed College/University** – 25% Max. Not accepted if introductory (basic) level.
- **Practice Review** – 16 Hours Max
- **Self-study** – 50% Max. Not accepted unless QAS approved.

Subject Area Limitations:

- **Personal Development** – 20% Max

Provider Approval:

- **Self-Study** – Providers must be QAS Approved.

Credit Calculation:

- **College/University** – Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** – Credit is equal to 2x Presentation. No credit for preparation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Instructed College/University** – Credit is equal to 3.33 hours per Semester hour or 2.22 hours per Quarter hour. No credit for preparation. Repeat instruction of a college/university course is only accepted if repeated more than 2 years later.

- **Rounding** – Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- **Principal Place of Business** – May meet South Carolina's CPE requirements by meeting CPE requirements of Principal Place of Business. Principal place of business must have an ethics requirement or must meet South Carolina's ethics requirement.

Carry Credits:

- **Authored Published Material** – Credits cannot be carried forward.
- **Carry Forward Limit** – 20 Hours Max
- **Ethics** – Credits carried forward are re-classified to Total.
- **Excess** – Credits cannot be carried forward in excess of limitations.
- **Initial** – Credits earned during initial period cannot be carried forward.
- **Instructed College/University** – Credits cannot be carried forward.
- **Personal Development** – Credits cannot be carried forward.
- **Practice Review** – Credits cannot be carried forward.
- **Self-study** – Credits cannot be carried forward.

Special Conditions:

- **Daily Maximum** – 10 Hours Max per Calendar Day

Licensing requirements

Education required for exam – Requires 24 semester hours in accounting courses

Education required for exam – Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	150
Reciprocal	150
Transfer of Grades	150
Wall Certificate	20
RENEWALS	
Yearly	80
Biennially	
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	50
Firm Renewal	50

Does this state allow Retired, Inactive licensees?

EMERITUS RETIRED

Contact State Board for the details of this individual's status.

RETIRED

Licensee is no longer providing services for compensation; able to maintain license and wall certificate.

Does this state have a PROC?

In process of forming

SD - SOUTH DAKOTA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 8/1
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 7/1 to 6/30
- **Type:** Triennial Rolling

Initial Period Requirements:

Licensed 0-12 Months prior to end of Reporting Period

Requirement	Hours
No Requirements	N/A

Licensed 12-24 Months prior to end of Reporting Period

Requirement	Hours
Total	20
Year 3 Minimum	20

Licensed 24-36 Months prior to end of Reporting Period

Requirement	Hours
Total	40
Year 2 Minimum	20
Year 3 Minimum	20

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20

Program Type Limitations:

- **Authored/Published Material:** Limited to 50% of required hours
- **Instructed Courses:** Limited to 60 hours if employed by a College or University. No credit for repeat presentations unless material is substantially different.
- **Practice Review:** Not accepted
- **Self-study:** Must be interactive self-study and if calculated using the word count method from a provider that is QAS approved. Non-interactive self-study is not accepted for credit.

Subject Area Limitations:

- **Behavioral Ethics:** Limited to 24 hours if licensee is in public practice

Provider Approval:

- None required

Credit Calculation:

- **Partial credit:** Rounded to the nearest half hour once the first hour is earned.
- **Instruction:** Equal to presentation time + preparation time. Preparation time is limited to 2X presentation time.
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit courses equal to 1 credit per hour.

Non-Resident Licensee Exemption:

- Non-resident accountants are exempt from the CPE requirements if they verify that they meet the CPE requirements of their principal place of business. The principal place of business must require CPE to qualify.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	50
Reciprocal	50
Transfer of Grades	50
Wall Certificate	
RENEWALS	
Yearly	50
Biennially	
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	50 per office located in SD or an out of state office performing audit work + 65 per individual licensed in SD or an out of state CPA performing audit work in SD or for an SD client.
Firm Renewal	50 per office located in SD or an out of state office performing audit work + 65 per individual licensed in SD or an out of state CPA performing audit work in SD or for an SD client.

Does this state allow Retired, Inactive licensees?

INACTIVE

Licensee is current. They may not perform or offer to perform the following services for the public: services involving the use of accounting or auditing skills (public accounting); management or financial advisory; consulting services; preparing tax returns; or offering advice on tax matters. They may use designation Inactive CPA and are not required to report CPE. Annual renewal requirement and fee is required.

RETIRED

Licensee that is no longer participating in the practice of any accounting discipline governed by the Board and has reached the age of 55. Licensee is not required to report CPE and may use the designation Retired CPA. Annual renewal requirement and fee is required.

Does this state have a PROC?

None

TN - TENNESSEE

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 12/31
- **Type** - Biennial
- **Schedule** - Even Certificate Number on Even Years; Odd Certificate Number on Odd Years

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Biennial Fixed
- **Schedule** - Even Certificate Number on Even Years; Odd Certificate Number on Odd Years

Initial Period Requirements:

Licensed in Year 1 of the biennial period

Requirement	Hours
Total	40
Technical	20

Licensed in Year 2 of the biennial period

Requirement	Hours
Total	No requirement

Renewal Period Requirements:

Requirement	Hours
Total	80
Year 1 minimum	20
Year 2 minimum	20
Technical	40
Ethics	2
Accounting & Auditing (if attest performed)	20
Expert Witness Testimony (if testimony provided)	20

- Accounting & Auditing is required if licensee engaged in the attest function during the reporting period.
- Expert Witness Testimony hours are required in the concentration for which testimony was given (Accounting, Attest, Management Advisory Services or Tax).

Ethics Requirement:

- Two(2) hours of Tennessee board approved, state-specific ethics

Program Type Limitations:

- **Authored/Published Material:** Limited to 50% of required hours
- **Instructed Courses:** Limited to 50% of required hours. Credit for repeat instruction only allowed if material is substantially different

- **Practice Review:** Not accepted
- **Self-study:**
 - Interactive Self-study must be QAS approved or be provided by the AICPA or a State Society
 - Non-Interactive Self-study: Must be provided by the AICPA or a State Society. If earned through the reading of a professional journal with a completed exam, it is limited to 20% of the Total Hours Required and cannot be applied to any CPE requirement other than Total and Yearly Minimum Hours. Journal Readings must be from a NASBA Registry Approved, TN Registry Approved, or otherwise approved provider exception as defined by the state of TN. (See Provider Approval)

Subject Area Limitations:

- None

Provider Approval:

- Must be NASBA Registry approved or Tennessee state board approved
- Otherwise can be a government entity, an entity offering in-house education programs for employees and others without charge, a state or national professional accounting organization/association or an accredited University or College

Credit Calculation:

- **Partial credit** Accepted in half hour increments once the first full hour has been earned.
- **Instruction:** Equal to 3 times Presentation time
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit (audited) courses equal to actual time in class.

Non-Resident Licensee Exemption:

- Licensees that do not live in Tennessee who have met the CPE requirements for their principal place of business are considered Compliant for Tennessee CPE requirements.
- If the principal place of business does not have an Ethics requirement, then the Tennessee specific ethics requirement must be met in addition to having met the CPE requirements in the principal place of business.

Carry Forward Credits:

- Limited to 24 hours
- Credits carried can only be applied to Total Hours in the next period.

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in business courses

Education required for exam - Requires more than 24 semester hours in accounting

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	100
Reciprocal	200
Transfer of Grades	200
Wall Certificate	
RENEWALS	
Yearly	
Biennially	110
Triennially	
Inactive CPA	110
FIRMS	
Initial Firm	50
Firm Renewal	50

Does this state allow Retired, Inactive licensees?

INACTIVE

Licensee is in good standing but is not practicing as a CPA - must pay fees but has no education obligation.

RETIRED

Licensee has reached the age of 55 years but is not practicing as a CPA - must pay fees but has no education obligation.

RETIRED-OVER 70

Licensee who is not performing CPA services and has reached the age of 70 - in this status, no fees or education are required.

RETIRED-OVER 65

Licensee who is not performing CPA services and has reached the age of 65 - in this status, no fees or education are required.

Does this state have a PROC?

Inactive/Recruiting Members

TX - TEXAS

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

YES

CPE requirements

License Renewal:

- **Date** - Last day of birth month
- **Type** - Annual
- **Non-CPA Owners** - Firm renewal date

CPE Reporting Period:

- **Dates** - Day after end of birth month through last day of birth month
- **Type** - Triennial Rolling
- **Non-CPA Owners** - Day after firm renewal through firm renewal date

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	20
Year 3 Minimum	20

Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Total	60
Year 2 Minimum	20
Year 3 Minimum	20

Licensed 36-48 Months Before End of Reporting Period:

Requirement	Hours
Total	100
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Ethics Year 3	4

- **Earning Period** - Credits must be earned between first day after initial birth month and end of reporting period. Credits earned between license date and end of initial birth month are not accepted for credit. For non-CPA owners, credits must be earned between first day after initial firm renewal date and end of reporting period. Credits earned between ownership date and initial firm renewal date are not accepted for credit.
- **Proration** - No requirements in first reporting period. 20 total credits in second reporting period. 60 total credits in third reporting period. 100 total credits in fourth reporting period. 120 total credits in fifth and subsequent reporting periods. Ethics requirement must be met in fourth reporting period and every two years thereafter.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Ethics (every 2 years)	4
Technical	60

- **Ethics** - 4 hours required every 2 years. If requirement is met early, next ethics is due two years after that date. Ethics must be board approved. If it is not, then it is re-classified to Non-Technical. A list of approved courses is provided by the Board.
- **Technical** - 50% of total hours required.

Program Type Limitations:

- **Authored Published Material** - 10 Hours Max per year. For reporting years ending 1/31/13 and earlier, credit cannot be applied to yearly minimum requirement.
- **College/University** - Instruction of introductory (basic) difficulty level courses is not accepted
- **Committee Meetings** - Not Accepted
- **Firm Meetings** - Not Accepted
- **Instructed** - 20 Hours Max per year. For reporting years ending 1/31/13 and earlier, credit cannot be applied to yearly minimum requirement.
- **Practice Review** - Not Accepted
- **Technical Meetings** - Not Accepted

Subject Area Limitations:

- **Mathematics** - Not Accepted
- **Non-Technical Subjects** - 50% Max combined for the following non-technical subject areas:
 - Behavioral Ethics
 - Communications
 - Economics
 - Personal Development
 - Regulatory Ethics
 - **Conditional** - The following subject areas also fall under the Non-Technical Subjects limitation unless they contribute to the licensee's professional competency, in which case they are re-classified to Technical:
 - Business Management & Organization
 - Computer Science
 - Marketing
 - Personnel/HR
 - Production
 - Social Environment of Business

Provider Approval:

- **Approved Providers** - Sponsors approved by NASBA or the Texas State Board
- **Non-Approved Providers** - 50% Max of hours earned/reported per year. Requires submission of the "Claiming CPE Credit from a Non-Registered Sponsor" form at the time of license renewal and is subject to board approval.

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to 3x Presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - 150 semester hours required to sit for exam

Education required for exam - Requires 24 semester hours in business courses

Education required for exam - Requires college course/semester hours in Ethics

Education required for exam - Requires more than 24 semester hours in accounting

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	50
Reciprocal	100
Transfer of Grades	100 + 50
Wall Certificate	
RENEWALS	
Yearly	66
Biennially	
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	Calculated per firm size
Firm Renewal	60

Does this state allow Retired, Inactive licensees?**RETIRED LICENSE**

License is current, but due to the retirement status may not practice public accounting in Texas.

Does this state have a PROC?

Active

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 09/30
- **Type:** Biennial
- **Note:** Even years

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Biennial Fixed
- **Note:** Odd years

Initial Period Requirements:

Note: Ten (10) hours required per quarter remaining in the period from license date

Requirement	Hours
Quarter 1	70
Quarter 2	60
Quarter 3	50
Quarter 4	40
Quarter 5	30
Quarter 6	20
Quarter 7	10
Quarter 8	0

Renewal Period Requirements:

Requirement	Hours
Total	80

Program Type Limitations:

- **Authored/Published Material:** Limited to 25% of required hours
- **Instructed Courses:** Limited to 50% of required hours. No credit for repeat presentations unless material is substantially different.
- **Practice Review:** Not accepted
- **Self-study:** Must be an interactive delivery mode

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **Partial credit:** Rounded to the nearest half hour once the first hour is earned.
- **Instruction:** Equal to presentation time + preparation time. Preparation time is limited to 2X presentation time.
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit courses equal to 1 credit per hour.

Non-Resident Licensee Exemption:

- None

Carry Forward Credits:

- Forty (40) hours can be carried forward to fulfill a deficiency.

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires more than 24 semester hours in business

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	85
Reciprocal	85
Transfer of Grades	85
Wall Certificate	
RENEWALS	
Yearly	
Biennially	63
Triennially	
Inactive CPA	63
FIRMS	
Initial Firm	90
Firm Renewal	52

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

None

VT - VERMONT

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 7/31
- **Type** - Biennial
- **Schedule** - Odd Years

CPE Reporting Period:

- **Dates** - 8/1 to 7/31
- **Type** - Biennial Fixed
- **Schedule** - Odd Years

Initial Period Requirements:

Licensed in Year 2 of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed in Year 1 of Reporting Period:

Requirement	Hours
Total	40
Accounting & Auditing	8
Ethics	4

- **Earning Period** - Credits must be earned between license date and end of reporting period.
- **Ethics** - Content must be related to accounting. If it is not, then it is re-classified to Total.
- **Proration** - No requirements if licensed in year 2 of a reporting period. 40 total credits if licensed in year 1 of a reporting period. A&A and Ethics requirements are not prorated.

Renewal Period Requirements:

Requirement	Hours
Total	80
Accounting & Auditing	8
Ethics	4

- **Ethics** - Content must be related to accounting. If it is not, then it is re-classified to Total.

Program Type Limitations:

- **Authored Published Material** - 25% Max
- **Instructed** - 50% Max
- **Practice Review** - Not Accepted

Subject Area Limitations:

- **Conditional** - The following subject areas are not accepted unless they contribute to the licensee's professional competency:
 - Administrative Practice
 - Communications
 - Personal Development
 - Social Environment of Business

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. Preparation is limited to 2X presentation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** - Whole credits only (cross subject).

Non-Resident Licensee Exemption:

- None

Carry Forward Credits:

- **Accounting & Auditing** - Credits carried forward are re-classified to Total.
- **Carry Forward Limit** - 10 Hours Max
- **Ethics** - Credits carried forward are re-classified to Total.
- **Excess** - Credits can be carried forward in excess of limitations.

Special Conditions:

- None

Licensing requirements

Education required for exam – N/A

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	75
Reciprocal	75
Transfer of Grades	75
Wall Certificate	
RENEWALS	
Yearly	
Biennially	120
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	120
Firm Renewal	120

Does this state allow Retired, Inactive licensees?

INACTIVE

The license has expired and the licensee is not required to meet the continuing education requirements and may not engage in the practice of public accountancy

Does this state have a PROC?

None

VI - VIRGIN ISLANDS

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:**
- **Type:**

CPE Reporting Period:

- **Dates:**
- **Type:** Triennial Rolling

Initial Period Requirements:

First Renewal

Requirement	Hours
Total	
Minimum	
Ethics	

Second Renewal

Requirement	Hours
Total	
Minimum Year 2	
Ethics	

Third Renewal

Requirement	Hours
Total	
Minimum Year 2	
Minimum Year 3	
Ethics	

Renewal Period Requirements:

Requirement	Hours
Total	120
Minimum Year 1	20
Minimum Year 2	20
Minimum Year 3	20
Ethics	4

Ethics Requirement:

- Four (4) hours over three years

Program Type Limitations:

- None

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **Partial credit:** Credit is accepted in whole hour increments only.
- **Instructed credit:** Equal to Presentation time + Preparation time. Preparation time limited to 2X presentation time
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour.

Non-Resident Licensee Exemption:

- Yes

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam – N/A

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	150
Reciprocal	150
Transfer of Grades	150
Wall Certificate	
RENEWALS	
Yearly	135
Biennially	
Triennially	
Inactive CPA	
FIRMS	
Initial Firm	150
Firm Renewal	150

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

None

VA - VIRGINIA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - Last day of certificate issue month
- **Type** - Annual

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Triennial Rolling

Initial Period Requirements:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
No Requirements	N/A

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	20
Year 3 Minimum	20
Year 3 Accounting & Auditing (if performed attest services)	8
Year 3 Virginia Specific Ethics	2

- **Accounting & Auditing** - A&A is required in each year that a person releases or authorizes the release of reports on attest services or compilation services provided for persons or entities located in Virginia.
- **Ethics** - Must be state specific and offered by a Virginia approved provider, listed on the Board's website. If it is not, then it is re-classified to Total.

Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Total	40
Year 2 Minimum	20
Year 3 Minimum	20
Year 2 Accounting & Auditing (if performed attest services)	8
Year 3 Accounting & Auditing (if performed attest services)	8
Year 2 Virginia Specific Ethics	2
Year 3 Virginia Specific Ethics	2

- **Accounting & Auditing** - A&A is required in each year that a person releases or authorizes the release of reports on attest services or compilation services provided for persons or entities located in Virginia.
- **Ethics** - Must be state specific and offered by a Virginia approved provider, listed on the Board's website. If it is not, then it is re-classified to Total.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Year 1 Accounting & Auditing (if performed attest services)	8
Year 2 Accounting & Auditing (if performed attest services)	8
Year 3 Accounting & Auditing (if performed attest services)	8
Year 1 Ethics	2
Year 2 Ethics	2
Year 3 Ethics	2

- **Accounting & Auditing** - A&A is required in each year that a person releases or authorizes the release of reports on attest services or compilation services provided for persons or entities located in Virginia.
- **Ethics** - Must be state specific and offered by a Virginia approved provider, listed on the Board's website. If it is not, then it is re-classified to Total.

Program Type Limitations:

- **Instructed** - 30 Hours Max
- **Practice Review** - Not Accepted

Subject Area Limitations:

- None

Provider Approval:

- None required

Credit Calculation:

- **College/University** - Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed** - Credit is equal to Presentation + Preparation. Repeat instruction of the same course is only accepted if material is substantially changed.
- **Rounding** - Half-credits accepted after first full hour earned (cross subject). Non-interactive self-study accepted in whole hours only.

Home State Exemption:

- **Principal Place of Business** - May meet Virginia's CPE requirements by meeting CPE requirements of Principal Place of Business. Principal place of business must have CPE requirements including an Ethics requirement to qualify.

Carry Credits:

- **Carry Back Limit** - Any hours earned in January.

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	75
Reciprocal	75
Transfer of Grades	75
Wall Certificate	
RENEWALS	
Yearly	60
Biennially	
Triennially	
Inactive CPA	60
FIRMS	
Initial Firm	100
Firm Renewal	75

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

Active

WA - WASHINGTON

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

YES

CPE requirements

License Renewal:

- **Date** - 4/30
- **Type** - Triennially

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Triennial Fixed

Initial Period Requirements:

License date through two years to 12/31

Requirement	Hours
Total	120
Technical	96
Ethics	4

- *Non-CPA Owners are only required to earn 4 hours of ethics in each reporting period.*

Renewal Period Requirements:

Requirement	Hours
Total	120
Technical	96
Ethics	4

- *Non-CPA Owners are only required to earn 4 hours of ethics in each reporting period.*

Ethics Requirement:

- Four (4) hours over three years
- Must be board approved

Program Type Limitations:

- **Authored/Published Material:** Limited to 30 hours total
- **Committee Meeting:** Must meet board standards for CPE
- **Instructed:** Limited to 72 hours total. Repeat instruction not allowed unless the material is substantially different.
- **Peer Review:** Limited to 64 hours per year
- **Self-study:** Non-interactive delivery method receives half credit

Subject Area Limitations:

- **Non-Technical Subjects:** Limited to 24 hours total. Includes:
 - Communications
 - Marketing
 - Personal Development

Provider Approval:

- None required

Credit Calculation:

- **Partial credit:** Rounded to the nearest half-hour once the first full hour has been earned
- **Instructed credit:** Equal to Presentation time + Preparation time. Preparation time limited to 2X presentation time
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour.

Non-Resident Licensee Exemption:

- None

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	330
Reciprocal	330
Transfer of Grades	330
Wall Certificate	50
RENEWALS	
Yearly	
Biennially	
Triennially	230
Inactive CPA	230
FIRMS	
Initial Firm	330
Firm Renewal	230

Does this state allow Retired, Inactive licensees?**RETIRED**

The individual has voluntarily retired the credential and cannot use the title or engage in the practice of public accounting until the credential is renewed out of retirement.

Does this state have a PROC?**Active**

WV - WEST VIRGINIA

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date:** 6/30
- **Type:** Annual

CPE Reporting Period:

- **Dates:** 1/1 to 12/31
- **Type:** Triennial Rolling

Initial Period Requirements:

If licensee chooses to begin requirements in the year of licensure:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Hours
Total	40
Year 3 Minimum	40

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	80
Year 2 Minimum	40
Year 3 Minimum	20

Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Total	120
Year 1 Minimum	40
Year 2 Minimum	20
Year 3 Minimum	20
Ethics	4

If licensee chooses to begin requirements in first full calendar year:

Licensed 0-12 Months Before End of Reporting Period:

Requirement	Total
No Requirement	N/A

Licensed 12-24 Months Before End of Reporting Period:

Requirement	Hours
Total	40
Year 3 Minimum	40

Licensed 24-36 Months Before End of Reporting Period:

Requirement	Hours
Total	80
Year 2 Minimum	40
Year 3 Minimum	20

Licensed 36-48 Months Before End of Reporting Period:

Requirement	Hours
Total	120
Year 2 Minimum	40
Year 3 Minimum	20
Year 4 Minimum	20
Ethics	4

- **Earning Period:** Credits must be earned between license date and end of reporting period.
- **Ethics:** Provider must be approved by the West Virginia Board of Accountancy to provide CPE credit in ethics. If it is not, then credits are re-classified to Total.
- **Proration:** Licensee can choose to begin requirements in year of licensure or in first full calendar year. 40 total credits due in first requirement period. 80 total credits due in second requirement period. 120 total credits due in third and subsequent requirement periods. Yearly minimums and ethics requirements are not prorated. 40 credits required in first yearly minimum.

Renewal Period Requirements:

Requirement	Hours
Total	120
Year 1 Minimum	20
Year 2 Minimum	20
Year 3 Minimum	20
Ethics	4

- **Ethics:** Provider must be approved by the West Virginia Board of Accountancy to provide CPE credit in ethics. If it is not, then credits are re-classified to Total.

Program Type Limitations:

- **Authored/Published Material:** 60 Hours Max per instance
- **Breakfast/Lunch/Dinner Meetings:** Not Accepted
- **Committee Meetings:** Not Accepted
- **Firm Meetings:** Not Accepted
- **Instructed:** 60 Hours Max per instance; 20 Hours Max per reporting period for courses taught to VITA volunteers
- **Practice Review:** Not Accepted
- **Self-study:** Not Accepted if Non-Interactive

Subject Area Limitations:

- **Accounting:** Not Accepted if college/university course basic level
- **Accounting (Governmental):** Not Accepted if college/university course basic level

Provider Approval:

- **Other Organizations' Programs:** Provider must be approved by the AICPA, a State Society, NASBA Registry or the West Virginia Board
- **Self-study:** Provider must be approved by the AICPA or NASBA Registry

Credit Calculation:

- **College/University:** Credit is equal to 15 credits per Semester hour, 10 credits per Quarter hour, and 1 credit per Audit hour.
- **Instructed:** Credit is equal to 3x presentation. Repeat instruction of the same course within three years is only accepted if material is substantially different and board approved. Courses taught to VITA volunteers are granted 1/2 credit for each hour of presentation.
- **Rounding:** Half-credits accepted after first full hours earned (cross subject).

Non-Resident Licensee Exemption:

- May meet West Virginia's CPE requirements by meeting CPE requirements of State of Residence.
- The state of residence must have a CPE requirement of at least 120 credits over a three year period and an Ethics requirement. If the state of residence does NOT have an ethics requirement, the licensee must meet the West Virginia Ethics requirement.
- Both state of residence and principal place of business must be other than West Virginia in order to use a non-resident licensee exemption.
- Colorado, New Hampshire, Vermont, Puerto Rico, and the Virgin Islands are not accepted for a non-resident exemption.

Carry Credits:

- Not permitted

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires college course/semester hours in Ethics

Education required for exam - Requires more than 24 semester hours in accounting

Education required for exam - Requires more than 24 semester hours in business

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	120
Reciprocal	200
Transfer of Grades	170 +40/part
Wall Certificate	
RENEWALS	
Yearly	85
Biennially	
Triennially	
Inactive CPA	65
FIRMS	
Initial Firm	100 Permit + 100-300 Author to Attest + 200 PLLC or Corp
Firm Renewal	100 Permit + 100-300 Author to Attest + 200 PLLC or Corp

Does this state allow Retired, Inactive licensees?

CPAINACTIVE

Individual holds a valid certificate but does not hold a current license to practice. The individual is allowed to use the term CPA-Inactive on business cards, letters etc. The individual is not required to secure CPE but may not engage in the practice of public accountancy.

CPA-INACTIVE

Individual holds a valid certificate but does not hold a current license to practice. The individual is allowed to use the term CPA-Inactive on business cards, letters etc. The individual is not required to secure CPE but may not engage in the practice of public accountancy.

INACTIVE

Any certificate holder, registrant or firm not holding a current license to practice.

RETIRED

An individual who has retired from practice as a CPA - if over the age of 62 the individual may continue to use the CPA designation.

Does this state have a PROC?

None

WI - WISCONSIN

Is this state agency centralized?

YES

Does this state require a specific ethics/rules exam?

YES

CPE requirements

License Renewal:

- **Date** - 12/15
- **Type** - Biennial on odd years

CPE Reporting Period:

- **Dates** - N/A
- **Type** - N/A

Initial Period Requirements:

- No CPE requirements

Renewal Period Requirements:

- No CPE requirements

Program Type Limitations:

- N/A

Subject Area Limitations:

- N/A

Non-Resident Licensee Exemption:

- N/A

Carry Forward Credits:

- N/A

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure	
CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	150
Reciprocal	157
Transfer of Grades	150
Wall Certificate	
RENEWALS	
Yearly	
Biennially	82
Triennially	
Inactive CPA	82
FIRMS	
Initial Firm	75
Firm Renewal	82

Does this state allow Retired, Inactive licensees?

N/A

Does this state have a PROC?

None

WY - WYOMING

Is this state agency centralized?

NO

Does this state require a specific ethics/rules exam?

NO

CPE requirements

License Renewal:

- **Date** - 11/1
- **Type** - Annual

CPE Reporting Period:

- **Dates** - 1/1 to 12/31
- **Type** - Triennial Rolling

Initial Period Requirements:

Year 1 of licensure

Requirement	Hours
Ethics (within 6 months of license)	4

Year 2 of licensure

Requirement	Hours
Total	60
Technical (Code A)	40
Ethics	4

Year 3 of licensure

Full renewal requirements

Renewal Period Requirements:

Requirement	Hours
Total	120
Technical (Code A)	80
Ethics	4

Ethics:

- Must complete all 4 hours in the same calendar year
- Must include Wyoming Statutes and Rules element which must be approved by the board
- If the licensee meets the ethics requirement of their principal place of business in the most recently completed reporting period AND the ethics requirement covers that state's laws & rules, they are considered to have met the Wyoming ethics requirement.

Program Type Limitations:

- **Authored/Published Material:** Limited to 25% of required hours
- **Breakfast/Lunch/Dinner Meetings:** Not accepted
- **Committee Meetings:** Not accepted
- **Firm Meetings:** Not accepted
- **Instructed:**
 - Limited to 50% of required hours
 - No credit for repeat presentations unless the material is substantially different
- **Practice Review:** Not accepted

Subject Area Limitations:

- **Mathematics:** Not accepted
- **Production:** Not accepted
- **Social Environment of Business:** Not accepted
- **Non-Technical Subjects (Code B):** include:
 - Behavioral Ethics
 - Communications
 - Personal Development
 - Personnel/HR

Provider Approval:

- None

Credit Calculation:

- **Partial credit** Rounded to the nearest half-hour once the first full hour is earned
- **Instruction:** Equal to three (3) times presentation time
- **College/University:** Equal to 15 credits per Semester hour and 10 credits per Quarter hour. Non-credit (audited) courses equal to 1 credit per Semester hour or Quarter hour.

Non-Resident Licensee Exemption:

- Non-resident licensees are exempt from the CPE requirements if they verify that they meet the CPE requirements of their principal place of business.
- If the principal place of business has no ethics requirement, the Wyoming ethics requirement must be met.
- The principal place of business ethics courses must cover that state's statutes and rules.
- The principal place of business must require 120 hours over three years.

Carry Credits:

- If an extension is requested and approved by the board, credits earned through 3/31 can be carried back to the previous year.

Special Conditions:

- None

Licensing requirements

Education required for exam - Requires 24 semester hours in accounting courses

Education required for exam - Requires 24 semester hours in business courses

Fee structure

CPA CERTIFICATE/LICENSE AND APPLICATION	FEES
Certificate/Application	
Initial Permit	200
Reciprocal	200
Transfer of Grades	
Wall Certificate	25
RENEWALS	
Yearly	200
Biennially	
Triennially	
Inactive CPA	90
FIRMS	
Initial Firm	170
Firm Renewal	170

Does this state allow Retired, Inactive licensees?

INACTIVE

Licensee no longer practices accounting in Wyoming and maintains an inactive status. This is not a derogatory status. Licensee must apply to re-activate the license if he/she resumes practice. May refer to himself as CPE, Inactive.

RETIRED

Licensee in good standing has reached the age of 55 or is disabled. Files a one-time request for Retired status. Not able to practice accounting under this status. May refer to himself as CPA, Retired.

Does this state have a PROC?

Active