

CONTINUING PROFESSIONAL EDUCATION (CPE)

October 1, 2024

When renewing on the odd numbered years, CPA with Permit-to-Practice (PTP) must attest to the following CPE requirements and must provide the necessary documents when chosen for audit:

- (1) Completion of at least eighty (80) hours/credits in continuing professional education programs.
- (2) The eighty (80) hours/credits must have been earned within a twenty-four month period at the time of renewal.

Example:

When renewing on 12/31/25, you are attesting that the 80 hours/credits were taken between 1/1/2024 to 12/31/25.

- (3) At least four (4) hours/credits of the CPE must be in ethics.

-Extra ethics courses will count as regular CPE courses and may not be carried over to satisfy the next biennium's ethics course requirement.

- (4) Twenty (20) hours/credits minimum must be earned within each calendar year.

Example:

When renewing on 12/31/25, CPA with PTP holders must attest they have taken at least 20 CPE in 2024 and at least 20 CPE in 2025.

- (5) Only forty (40) hours/credits are allowed to be carried forward.

-Licensee is responsible for tracking how many credits are carried forward

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CPA without Permit-to-Practice (PTP) must attest to the following CPE requirements and must provide the necessary documents when chosen for audit:

- (1) At least four (4) hours of Ethics.