

# Continuing Professional Education Requirements (CPE)

**Note: The following continuing education requirements apply to all active credential holders.** ACAT CPE reporting cycles always begin on July 1 and end on June 30, and always run for three years. The current CPE reporting cycle is **July 1, 2014** and will end **June 30, 2017**.

ACCREDITATION TYPE	TOTAL HOURS OF CONTINUING PROFESSIONAL EDUCATION (JULY 1, 2014-JUNE 30, 2017)	REQUIRED & ELECTIVE CPE HOUR BREAKDOWN
<b>Accredited Business Accountant/Advisor® (ABA)</b>	120 hours of CPE during each three-year cycle or 40 CPE hours per year	At least 24 hours in accounting or related subjects (finance, business management, technology, business law); plus at least 24 hours in taxation; plus 4 hours in ethics. The remaining hours can be in subjects that relate to your particular area of practice or employment.
<b>Accredited Tax Advisor® (ATA)</b>	90 hours of CPE during each three-year cycle or 30 CPE hours per year	At least 86 hours in taxation or related subjects (accounting, finance, technology, business law) or subjects that relate to your particular area of practice or employment; plus 4 hours in ethics.
<b>Accredited Tax Preparer® (ATP)</b>	72 hours of CPE during each three-year cycle or 24 CPE hours per year	At least 68 hours in taxation or related subjects (accounting, finance, technology, business law) or subjects that relate to your particular area of practice or employment; plus 4 hours in ethics.
<b>Accredited Retirement Advisor® (ARA)</b>	72 hours of CPE during each three-year cycle or 24 CPE hours per year	At least 24 hours in eldercare issues (retirement, asset management, Social Security, Medicare, long-term care, trusts and estates); plus 4 hours in ethics. The remaining hours can be in accounting, taxation, finance, technology, business law or subjects that relate to your particular area of practice or employment.
<b>Multiple Credentials</b>	Credential holders who have more than one credential need to have total hours of CPE for the credential with the highest requirement—not the combined number of hours.	Must meet the specific requirements of each credential. For example, for the ABA and ARA, at least 120 hours total, with 24 hours in accounting and related subjects for the ABA and 24 hours in eldercare issues for the ARA plus 4 hours of ethics.
<b>Credentials Acquired During a CPE Cycle</b>	Prorate the CPE needed based on the number of months a credential has been held during a CPE reporting cycle.	The current CPE cycle runs from July 1, 2014 to June 30, 2017.

*\*Retired credential holders do not have a CPE requirement.*

## CPE Courses & Opportunities

Acceptable CPE are programs that contribute directly to the professional competence of an accredited individual. Acceptable programs include:

- **Any credential-related CPE that is accepted by any state board, by any NSA Affiliated State Organization, by the Internal Revenue Service:** including live classes and correspondence/self study courses.
- **University or College Courses:** each semester hour credit equals 10 CPE hours.
- **Speaker, Instructor or Discussion Leader:** two hours for subject preparation and one hour for each hour of teaching provided the session meets CPE requirements. Speakers may not claim CPE for a repeat presentation unless it has substantially changed. The maximum credit will not exceed 50 percent of the requirement.
- **Published Articles and Books:** up to 25 percent of the renewal period requirement.

## CPE Courses That Meet Multiple Requirements

CPE courses can meet multiple requirements. For example, for a 16 hour CPE program on trusts which includes trust accounting, tax preparation for trusts, and fiduciary responsibilities, the course will meet 16 hours of the total CPE requirement. The CPE can also be applied to meet 16 hours of the accounting requirement for the ABA, 16 hours of the taxation requirement for the ATA and/or ATP, and 16 hours of the eldercare requirement for the ARA. The section of the

course on fiduciary responsibility could be applied to the ethics requirement.

## Failure to Complete or Report CPE

If you have not earned the required CPE at the end of a cycle, you may apply for a 6-month extension of time. If you do not complete and report your CPE hours, your credential will be suspended. Once your credential is suspended, you will have a limited amount of time to meet the qualifications for reinstatement.

## CPE Diary

Document your CPE using the ACAT CPE Diary. Download it at  
<http://www.acatcredentials.org>

# CPE PRO-RATED SCHEDULE

(For Those Who Earn Their ACAT CREDENTIAL After the Start of the THREE-YEAR Monitoring Period)

Month Credential Was Earned	ABA	ATA	ATP or ARA	No Services to Public
July 2014	120	90	72	48
August 2014	117	88	70	47
September 2014	113	85	68	46
October 2014	110	83	66	45
November 2014	107	80	64	43
December 2014	103	78	62	42
January 2015	100	75	60	41
February 2015	97	73	58	39
March 2015	93	70	56	38
April 2015	90	68	54	36
May 2015	87	65	52	35
June 2015	83	63	50	34
July 2015	80	60	48	32
August 2015	77	58	46	31
September 2015	73	55	44	30
October 2015	70	53	42	28
November 2015	67	50	40	27
December 2015	63	48	38	26

Month Credential Was Earned	ABA	ATA	ATP or ARA	No Services to Public
January 2016	60	45	36	24
February 2016	57	43	34	23
March 2016	53	40	32	22
April 2016	50	38	30	20
May 2016	47	35	28	19
June 2016	43	33	26	18
July 2016	40	30	24	16
August 2016	37	28	22	15
September 2016	33	25	20	14
October 2016	30	23	18	12
November 2016	27	20	16	11
December 2016	23	18	14	10
January 2017	20	15	12	8
February 2017	17	13	10	7
March 2017	13	10	8	6
April 2017	10	8	6	4
May 2017	7	5	4	3
June 2017	3	3	2	1

**ABA:** Accredited Business Advisor/Accountant; **ATA:** Accredited Tax Advisor; **ATP:** Accredited Tax Preparer; **ARA:** Accredited Retirement Advisor

The National Society of Accountants (NSA) and its Affiliated State Organizations offer approved ACAT CPE at the national and state level, in a variety of formats including live face-to-face courses, webinars, and self-study programs.

For more information, go to [www.nsacct.org](http://www.nsacct.org)



Every tax and accounting professional needs a professional credential.

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