

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, 2023 and will end June 30, 2026.

ACCREDITATION TYPE	TOTAL HOURS OF CONTINUING PROFESSIONAL EDUCATION (JULY 1, 2023-JUNE 30, 2026)	REQUIRED & ELECTIVE CPE HOUR BREAKDOWN
Accredited Business Accountant/Advisor® (ABA)	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. <i>The remaining hours can be in subjects that relate to your particular area of practice or employment.</i>
Accredited Tax Advisor® (ATA)	90 hours of CPE during each three-year cycle or 30 CPE hours per year	At least 24 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.
Accredited Tax Preparer® (ATP)	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.
Accredited Retirement Advisor® (ARA)	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. <i>The remaining hours can be in accounting, taxation, finance, technology, business law or subjects that relate to your particular area of practice or employment.</i>
Multiple Credentials	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.
Credentials Acquired During a CPE Cycle	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, 2023 to June 30, 2026.

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
acatcredentials.org

CPE PRO-RATED SCHEDULE

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

Use your
Continued
Education to
gain expertise

Month Credential Was Earned	ABA	ATA	ATP or ARA
July 2023	120	90	72
August 2023	117	88	70
September 2023	113	85	68
October 2023	110	83	66
November 2023	107	80	64
December 2023	103	78	62
January 2024	100	75	60
February 2024	97	73	58
March 2024	93	70	56
April 2024	90	68	54
May 2024	87	65	52
June 2024	83	63	50
July 2024	80	60	48
August 2024	77	58	46
September 2024	73	55	44
October 2024	70	53	42
November 2024	67	50	40
December 2024	63	48	38

Month Credential Was Earned	ABA	ATA	ATP or ARA
January 2025	60	45	36
February 2025	57	43	34
March 2025	53	40	32
April 2025	50	38	30
May 2025	47	35	28
June 2025	43	33	26
July 2025	40	30	24
August 2025	37	28	22
September 2025	33	25	20
October 2025	30	23	18
November 2025	27	20	16
December 2025	23	18	14
January 2026	20	15	12
February 2026	17	13	10
March 2026	13	10	8
April 2026	10	8	6
May 2026	7	5	4
June 2026	3	3	2

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

NSA offers 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



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