CONTINUING PROFESSIONAL EDUCATION (CPE) REQUIREMENTS
ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
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ANNUAL RENEWAL REQUIREMENTS TO MAINTAIN ACTIVE STATUS:
To renew your CPA/PA/NLO certificate as Active, each CPA/PA/NLO must complete:

- A total of 40 hours of CPE earned between October 1 and September 30
- Completion of at least 8 hours of Accounting & Auditing CPE
- Completion of at least 2 hours of qualifying Ethics CPE
- Completion of NO more than 12 hours of Behavioral CPE
- Completion of NO more than 10 hours earned by Nano Learning delivery method

CATCH-UP CPE REQUIREMENTS TO ELECT ACTIVE STATUS AFTER ELECTING ANY OTHER STATUS:
To change your status to Active, each CPA/PA must complete:

- Completion of 40 hours of CPE per year not on active status, not to exceed a total of 120 hours
- Completion of at least 25% of the total required hours in Accounting & Auditing CPE
- Completion of at least 5% of the total required hours in qualifying Ethics CPE
- Completion of NO more than 30% of the total required hours in Behavioral CPE
- Completion of NO more than 10% of the total required hours by Nano Learning delivery method

Note: All required hours must be earned within the 3 year period prior to electing Active Status.

CALCULATION OF CPE CREDIT BY DELIVERY METHOD:

<table>
<thead>
<tr>
<th>Qualifying CPE Program</th>
<th>Minimum initial credit that must be earned</th>
<th>After first credit has been earned, credit may be earned in these increments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group</td>
<td>One (50 minutes)</td>
<td>One-fifth or one-half</td>
</tr>
<tr>
<td>Blended learning</td>
<td>One (50 minutes)</td>
<td>One-fifth or one-half</td>
</tr>
<tr>
<td>Self-study</td>
<td>One-half (25 minutes)</td>
<td>One-fifth or one-half</td>
</tr>
<tr>
<td>Nano-learning</td>
<td>One-fifth (10 minutes)</td>
<td>Not applicable (single nano-learning program is one-fifth credit)</td>
</tr>
</tbody>
</table>

DISCLAIMER: THIS SUMMARY IS DESIGNED AS A QUICK GUIDE AND CANNOT BE RELIED UPON IN ALL SITUATIONS. For a complete understanding of all rules pertaining to CPE, see the Alabama State Board of Public Accountancy Administrative Code Section 30-X-5.

COMPLETE CONTINUING PROFESSIONAL EDUCATION RULES CAN BE FOUND AT 30-X-5.