

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 20% 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:

CALCULATIONS OF HOURS OF CREDIT CHART		
Qualifying CPE Program	Minimum initial credit that must be earned	After first credit has been earned, credit may be earned in these increments
Group	One (50 minutes)	One-fifth or one-half
Blended learning	One (50 minutes)	One-fifth or one-half
Self-study	One-half (25 minutes)	One-fifth or one-half
Nano-learning	One-fifth (10 minutes)	Not applicable (single nano-learning program is one-fifth credit)

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](#).