

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, 2017** and will end **June 30, 2020**.

ACCREDITATION TYPE	TOTAL HOURS OF CONTINUING PROFESSIONAL EDUCATION (JULY 1, 2017-JUNE 30, 2020)	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. The remaining hours can be in subjects that relate to your particular area of practice or employment.
Accredited Tax Advisor® (ATA)	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.
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. The remaining hours can be in accounting, taxation, finance, technology, business law or subjects that relate to your particular area of practice or employment.
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, 2017 to June 30, 2020.

**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>