

## National Registry of CPE Sponsors



**WiseGuides Inc. is registered with the National Association of State Boards of Accountancy** as a sponsor of continuing professional education on the National Registry of CPE Sponsors. **State boards of accountancy have final authority on the acceptance of individual courses for CPE credit.** Complaints regarding sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Ave. North, Suite 700, Nashville, TN 37219 Website: www.nasba.org

**WiseGuides, Inc is also a qualified sponsor of continuing professional education (CPE) for individuals enrolled to practice before the Internal Revenue Service (Enrolled Agents). WiseGuides IRS sponsor number is 56.**

**Scroll down past this page to see highlights of each state's CPE requirements for CPAs.**  
**CPE for CPAs: Listing of jurisdictions that accept the National Registry of CPE Sponsors\***

Alabama, Alaska, Arizona\*, Arkansas<sup>5</sup>, California<sup>1</sup>, Colorado, Connecticut, Delaware, District of Columbia, **Florida**<sup>2</sup>, Georgia, Guam<sup>1</sup>, Hawaii<sup>1</sup>, Idaho, Iowa<sup>3</sup>, Illinois<sup>1</sup>, Indiana, Kansas<sup>3</sup>, Kentucky, Louisiana<sup>3</sup>, Maine, Maryland, Massachusetts, Michigan, **Minnesota**<sup>2</sup>, **Mississippi**<sup>2</sup>, Missouri, Montana<sup>6</sup>, Nebraska, Nevada, New Hampshire, New Jersey<sup>1</sup>, New Mexico, New York<sup>4</sup>, North Carolina, North Dakota, Ohio<sup>1</sup>, Oklahoma, **Oregon**<sup>2</sup>, Pennsylvania<sup>1,7</sup>, Puerto Rico<sup>1</sup>, Rhode Island, **South Carolina**<sup>2</sup>, South Dakota, **Tennessee**<sup>2,5</sup>, Texas<sup>1</sup>, Utah, Vermont, Virginia, West Virginia, and Wyoming.

<sup>1</sup> Requires providers to be NASBA Registry members or register with the Board.  
 California: Providers offering ethics courses must register with the Board.

**Texas:** All providers, including NASBA sponsors, must register with the Board.

**New Jersey: Providers must register with the Board or be a member of NASBA's National Registry. New Jersey's self-study CPE hour = 50 minutes (this change is retro to 1/1/09).**



<sup>2</sup> **Six (6) state Boards require providers of self-study courses be registered with NASBA's Assurance Service (QAS): Florida, Minnesota, Mississippi, Oregon, South Carolina & Tennessee.**  
**Please refer to the WiseGuides™ CPE Course Listing for a list of QAS eligible courses.**

**NOTE: Some, but NOT ALL, WiseGuides CPE courses qualify for QAS.**

<sup>3</sup> **Iowa & Louisiana:** Providers of **interactive self-study courses must register with NASBA's Registry.**  
**Kansas** self-study course providers must be approved by either a state CPA Society, the AICPA, **NASBA's National Registry** or QAS.

<sup>4</sup> **New York:** Requires course providers that offer courses outside of New York to register with the Board **or NASBA.** Course providers offering courses within the state of New York and ALL self-study course providers MUST register with the state Board.

<sup>5</sup> Requires providers in **Arkansas, Tennessee, and West Virginia offering 16 or more credits must register with NASBA.** Those providers offering fewer than 16 credits must register with the state Board.

<sup>6</sup> **Montana self-study CPE hour = 100 minutes,** unless the CPE provider is QAS approved. QAS approved self-study courses = 50 minutes per CPE hour.

<sup>7</sup> **Pennsylvania** self-study courses: interactive individual study programs given 1 credit hour of CE credit for each 50 minutes of participation. NON-interactive self-study programs qualify for ½ the average completion time calculated by the sponsor.

\* State boards that accept NASBA Registry or QAS Sponsors but are not limited to only accepting NASBA sponsors.

**Above presents highlights of states' CPE regulations. Contact your state Board for more specifics.**

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.**  
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 Please refer to our course listing as all of our courses are NOT eligible for QAS credits.  
 WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).**  
 All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Alabama**

**Renewal Date:** 9/30

**Reporting Period:** 10/01 to 9/30 annually

**Required Hours:** 40 hours of CPE is required each fiscal year ending 9/30

**Ethics Required:** No

**Subject Breakdown:** 8 hours of Accounting & Auditing are required.

**Credit Limits:** A maximum of 8 hours in behavioral/personal development courses is accepted. **A maximum of 50% or 20 hours in self-study courses is allowed.** The maximum credit on articles/books is 25% or 10 hours. Eight (8) hours for technical sessions of chapter meetings are allowed. Practice review is no longer accepted for credit. The maximum credit for a discussion leader is twice the number of actual CPE hours for the first presentation and none for repetitions. Half credits are accepted after the first hour.

**Other State Policies:** **Alabama accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service.**

**Contact Info** Alabama State Board of Public Accountancy  
PO Box 300375  
Montgomery, Alabama 36130-0375

Phone: (334) 242-5700

Fax: (334) 242-2711

<http://www.asbpa.state.al.us>

**Above Info Verified via** 9/22/09  
**website on:**

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#### **Alaska**

**Renewal Date:** 12/31 of odd years

**Reporting Period:** 1/1 to 12/31 covering a two-year license period

**Required Hours:** 80 hours, with a minimum of 20 per year.

**Ethics Required:** Yes. Beginning January 1, 2006, at least 4 hours of the 80 required hours of continuing education must be obtained in ethics and the board's statutes and regulations under AS 08.04 and 12 AAC 04.

**Subject Breakdown:** None

**Credit Limits:** Credit is given only for full hours and not for a fraction of an hour. The maximum credit for instructors is 30 hours every 2 years. No repetitions unless substantial changes in the materials. Individual study and publication determined on an individual basis.

**Other State Policies:** Alaska accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service. Hence, WiseGuides is an accepted provider of CPE courses.

**Contact Info:** Alaska State Board of Public Accountancy  
Division of Occupational Licensing  
PO Box 110806  
Juneau, Alaska 99811

Phone: 907-465-3811

Fax: 907-465-2974

<http://www.dced.state.ak.us/occ/pcpa6.htm>

**Above Info Verified via** 9/22/2009  
**website on:**

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#### Arizona

**Renewal Date:** Last day of birth month or registration month

**Reporting Period:** Covers a two-year period ending on the last working day of the birth month and an odd or even-numbered year based on the license expiration date

**Required Hours:** Complete 80 hours of CPE, regardless of whether employment is in public accounting, industry, business or government. A minimum of 40 hours must be in accounting, auditing, taxation, business law, or management advisory services of which a minimum of 16 hours must be in the subject areas of accounting, auditing, or taxation.

**Ethics Required:** Complete four hours of Arizona-specific ethics which includes at a minimum one hour each of the following: (1) Ethics related to the practice of accounting including the American Institute of Certified Public Accountants Professional Code of Conduct and (2) the Arizona State Board of Accountancy statutes and administrative rules.

**Credit Limits:** Fifty (50) minutes of continuous instruction in class, lecture, or seminar may be eligible for one CPE hour credit; no partial hour credits are eligible. Introductory computer classes have a maximum of 20 hours and no repetitions are allowed. The maximum credit for lecturer is 40 hours; for writing and publishing articles/books, 20 hours. Two CPE hours award per hour of lecture/discussion leader or writing/publishing up to above maximums. If written material is not used in conjunction with a seminar, credit may be earned if it is at least 3,000 words in length (no prorated) and is published by a recognized 3rd party publisher of accounting material or a sponsor. 3,000 words = 2 credit hours. Maximum for lecture/writing combined should not exceed 40 credits.

**Other State Policies:** Of the 80 hours of CPE, a minimum of 16 hours must be in a classroom or live/interactive webinar format. **The Arizona State Board of Accountancy does not pre-approve CPE providers.** Pursuant to A.A.C. R4-1-453(C), credit may be given for a program that provides a formal course of learning at a professional level and contributes directly to the professional competence of the participants and individual registrants are responsible for understanding whether the CPE they elect to take qualifies or not.

Correspondence programs will qualify, if they meet provisions...if the sponsors maintain written records of each student's participation and records of the program outline for 3 years following the conclusion of the program." **WiseGuides complies with these course outline and records retention policies.**

**Contact Info:** Arizona State Board of Accountancy  
100 North 15th Avenue, Suite 165  
Phoenix, Arizona 85007

Phone: 602-364-0804  
Fax: 602-364-0903

**Web address:** [http:// www.azaccountancy.gov/Renewals/CPE.aspx](http://www.azaccountancy.gov/Renewals/CPE.aspx)

**Above Info Verified via** 9/22/2009  
**website on:**

**WiseGuides meets the Arizona criteria for CPE providers.**

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### Arkansas

**Renewal Date:** 12/31

**Reporting Period:** 1/1 to 12/31 Annual/Triennial

**Required Hours:** 120 every three years and 40 hours within 12 months immediately preceding Jan 1 of renewal year

**Ethics Required:** Yes, 4 hours every 3 years. Must be accounting ethics or business ethics.

**Subject Breakdown:** 60% of required hours in subject areas of accounting, accounting ethics, attest, taxation, computer science (see rule 13.3h), or management advisory services. (60% of 72 hrs = 72 hrs; 60% of 40 hrs = 24 hrs) License holders engaged in any attest or compilation function shall complete at least 20% of required hours in subject areas of attest and accounting theory/practice.

**Credit Limits:** Independent study, self-study and authorship credits shall not exceed 60% of the total CPE hours required. Independent study must be approved in advance by the Board. ½ Hour credits are allowed after first hour of credit.

**Other State Policies:** Self-study program sponsors must be members of NASBA's or the Board's Registry. Arkansas does NOT require self-study programs to be QAS. Self-study programs must be NASBA members or fall into one of the following categories for automatic approval: 1) AICPA and other national/state CPA professional organizations/associations 2) Accredited universities or colleges 3) Firms, both accounting and industrial offering in-firm education programs 4) Governmental entities

**Contact Info:** Arkansas State Board of Accountancy  
101 East Capitol  
Suite 450  
Little Rock, Arkansas 72201

Phone: 501-682-1520  
Fax: 501-682-5538

**Web address:** <http://www.arkansas.gov/asbpa>

<http://www.azaccountancy.gov/AboutUs/ArizonaAdministrativeCode.aspx>

**State accountancy  
board regs.**

**Above Info Verified via  
website on:** 9/22/09

**QAS is NOT required for self-study in Arkansas.  
However, self-study must be NASBA registered which requires  
interactive courses.**

**All WiseGuides self-study courses are NASBA registered and are  
interactive. WiseGuides is an approved provider of CPE for Arkansas  
CPAs.**

**Confirmed with Arkansas board on 10/30/07.**

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Please refer to our course listing as all of our courses are NOT eligible for QAS credits.  
WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).**  
All WiseGuides™ self-study courses are interactive per NASBA guidelines.

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### California

**Renewal Date:** Last day of birth month in odd or even year corresponding to the odd or even year of birth

**Reporting Period:** Biennial

**Required Hours:** 80 hours during the two-year period immediately preceding the license expiration date.

**Ethics Required:** Yes, 8 hours every 6 years. Must be a Board approved Ethics course.

**Subject Breakdown:** If the individual engages in planning, directing, conducting substantial portions of field work, or reporting on financial or compliance audits of a government agency, 24 hours of governmental accounting, auditing, or related subjects are required. If the individual engages in planning, directing, approving, performing substantial portions of the work, or reporting on an audit, review, compilation or attestation services on a non-governmental entity, 24 hours of A & A are required. For licensees who are subject to the A&A or Government CE requirement, an additional 8 hours of fraud CE, related to the detection and/or reporting of fraud in financial statements, is required. The fraud CE is part of the 80 hours of CE required for license renewal, but not part of the 24-hour A&A or government CE requirement. 50/50 CE requirement: effective July 1, 2001, a minimum of 50% (at least 40 hours) must be in technical subject areas such as accounting, auditing, taxation, consulting, financial planning, Board-approved professional conduct and ethics course, computer and information technology (except for word processing) and specialized industry or government practices related to public accounting skills.

**Credit Limits:** A 50% cap (at most 40 hours) in the non-technical subject areas such as communication skills, word processing, sales, marketing, motivational techniques, negotiation skills, office management, practice management, and personnel management. The maximum credit for instructors is 50%; for writing articles/books/instructional materials/Uniform CPA exam questions is 25%. Half credits are accepted after the first hour.

**Other State Policies:** Learning or teaching the use of accounting software qualifies as general CE in the technical subject area but not as A&A credit. California does not accept CE in the following subject areas: personal growth, self-realization, spirituality, personal health and/or fitness, sports and recreation, foreign languages and cultures, etc. **California accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors. Only interactive self-study continuing education courses will be accepted by the Board for CPA/PA license renewal.**

**Contact Info:** California Board of Accountancy  
2000 Evergreen Street  
Suite 250  
Sacramento, California 95815-3832

Phone: 916-263-3680  
Fax: 916-263-3675  
Email: [renewalinfo@cba.ca.gov](mailto:renewalinfo@cba.ca.gov)

**Web address:** <http://www.dca.ca.gov/cba>

**Above Info Verified via website on:** 9/22/2009

**All WiseGuides™ CPE courses are interactive. WiseGuides™ is a member of the NASBA Registry**

**WiseGuides™ is also registered as a CTEC provider of CPE.**

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Please refer to our course listing as all of our courses are NOT eligible for QAS credits.

WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).**

All WiseGuides™ self-study courses are interactive per NASBA guidelines.

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#### Colorado

**Renewal Date:** 5/31 of even years. Next renewal May 2010.

**Reporting Period:** Biennially from 1/1 of even years to 12/31 of odd years

**Required Hours:** 80 hours, with a minimum of 20 hours per year.

**Ethics Required:** Yes, 2 hours of the required 32 hours in Code A subjects must be in ethics or Colorado Rules and Regulations (CR&R) every 2 years.

**Subject Breakdown:** At least 32 hours in Code A subjects and the other 48 hours can be in Code B subjects. Code A: 1. A&A 2. Management Consulting Services 3. Taxation 4. Specialized Industry Accounting 5. Accounting Related Computer Sciences 6. Financial Planning 7. Ethics 8. CR&R Code B: Other programs or courses which contribute to the development and maintenance of other professional skills may be acceptable. Such programs may include, but are not restricted to, the areas of communication, quantitative methods, behavioral sciences, statistics and practice management. The certificate holder must be able to demonstrate to the Board's satisfaction that the coursework meets the requirements of these rules. (See Rule 6.5(B) and Rule 6.6 in the [Board Rules](#).) CPE credits for teaching a course or taking a college class are eligible per Standard #14 of Standards for CPE Programs (NASBA/AICPA standards are provided on Colorado's DORA website)

**Credit Limits:** No limit on the number of online or correspondence courses. One-half CPE credit increments (equal to 25 minutes) are permitted after the first credit has been earned in a given learning activity.

**Other State Policies:** Colorado accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors. Colorado also accepts Quality Assurance Service (QAS) hours.

**Contact Info:** Colorado State Board of Accountancy  
1560 Broadway  
Suite 1340  
Denver, Colorado 80202

Phone: 303-894-5961  
Fax: 303-894-2310

**Web address:** <http://www.dora.state.co.us/accountants/cperequirements.htm>

**Above Info Verified via website on:** 09/23/2009

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*Please note: The CPE Information provided in this section relates to CPAs only.*

#### Connecticut

**Renewal Date:** 12/31

**Reporting Period:** 7/1 to 6/30 annually

**Required Hours:** 40 hours

**Ethics Required:** Yes. 4 hours every 3 years in a course which covers ethical behavior and the understanding of State and National Code of Conduct, Professional Conduct and State Licensing Regulations.

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 20 hours. The maximum credit for authors is 10 hours. There is no limit on self-study credits, but self-study must be interactive.

**Other State Policies:** **Connecticut accepts NASBA's National Registry of CPE Sponsors and/or Quality Assurance Service (QAS) credits.** Connecticut does not pre approve/approve courses. The individual CPA is responsible for determining whether the CPE meets the guidelines set forth in the CPE regulations.

**Contact Info:** Connecticut State Board of Accountancy  
Secretary of the State  
30 Trinity Street  
Hartford, Connecticut 06115

Phone: 860-509-6179

Fax: 860-509-6247

**Web address:** <http://www.ct.gov/sboa/site/default.asp>

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Delaware**

**Renewal Date:** 6/30 of odd years

**Reporting Period:** 7/1 to 6/30 biennially

**Required Hours:** 80 hours

**Ethics Required:** Yes. Four (4) hours in a Delaware specific ethics course approved by the Board as set forth in 11.8.

**Subject Breakdown:** 16 hours in accounting and auditing. 16 hours in tax.

**Credit Limits:** The maximum credit for instructors shall not exceed 50% of the total requirement. The maximum credit allowed for self-study is 30 hours. Credit for Authored Published Materials is limited to 20 hours.

**Other State Policies:** Delaware accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or Quality Assurance Service (QAS).

**Contact Info:** Delaware State Board of Accountancy  
Cannon Building, Suite 203  
861 Silver Lake Boulevard  
Dover, Delaware 19904

Phone: 302-744-4500

Fax: 302-739-2711

**Web address:** <http://dpr.delaware.gov/boards/accountancy/index.shtml>

*Please note: The CPE Information provided in this section relates to CPAs only.*

**District of Columbia**

**Renewal Date:** 10/31 of even years.

**Reporting Period:** 1/1 to 12/31 biennially

**Required Hours:** 80 hours at renewal, with a minimum of 40 per year.

**Ethics Required:** Yes, 4 hours of Professional Ethics per licensing cycle is required.

**Subject Breakdown:** None

**Credit Limits:** Credit for preparation of publications is limited to 25 percent. Credit for Instruction is limited to 50% of the total required credits. Self-study must be interactive. Credit for Committee/Firm Meetings is limited to 25% of the total required credits. Half credits are allowed after the first hour.

**Other State Policies:** **The District of Columbia accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors.**

**Contact Info:** District of Columbia Board of Accountancy  
941 North Capitol Street, N.E.  
Room 7200  
Washington, District of Columbia 20002

Phone: 202-442-4461

Fax: 202-442-4528

**Web address:** <http://dcra.dc.gov/dcra/cwp/view,A,3,Q,599875.asp>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### Florida

**Renewal Date:** 12/31 biennially

**Reporting Period:** 7/1 to 6/30 biennially

**Required Hours:** 80 hours every 2 years.

**Ethics Required:** Yes, 4 hours of the total 80 hours required. Ethics requirement must be administered by providers approved by the board and include a review of the provisions of Chapter 455 and 473, Florida Statutes, and Chapter 61H1, Florida Administrative Code. Ethics CPE must be met prior to taking the Laws and Rules Examination.

**Subject Breakdown:** 20 hours of Accounting & Auditing every two-year period.

**Credit Limits:** The maximum credit for behavioral courses is 20 hours over a two-year period.

**Other State Policies:** Florida requires self-study course providers to be sponsors of NASBA's Quality Assurance Service (QAS). Behavioral courses do not have to be taken from an approved QAS sponsor.

**Contact Info:** Florida Board of Accountancy  
240 NW 76 Drive  
Suite A  
Gainesville, Florida 32607

Phone: 850-487-1395

Fax: 352-333-2508

**Web address:** <http://www.myflorida.com/dbpr/cpa/index.shtml>

**Some of WiseGuides interactive CPE courses are approved by QAS.**  
Please refer to the course details page for a listing of which courses are QAS approved and which are not QAS approved.

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### Georgia

**Renewal Date:** 12/31 of odd-numbered years

**Reporting Period:** 1/1 to 12/31 biennially

**Required Hours:** 80, with a minimum of 20 per year. The carryover is 15 per year, but carryover is NOT recognized for Accounting & Auditing.

**Ethics Required:** No

**Subject Breakdown:** 16 of the 80 hours must be obtained in Accounting & Auditing subjects.

**Credit Limits:** Authorship credits are limited to 25 percent of total hours required in any 2-year period unless specifically approved by the Board. Half credits are allowed after the first hour.

**Other State Policies:** There is no limit on the number of self-study CPE hours. No programs are pre-approved by the Board. **The Georgia State Board of Accountancy does accept, but does not limit itself to NASBA's National Registry of CPE Sponsors.** The Board accepts credit hours from other providers that meet the requirements set forth in the Board rules.

|Reference: <http://sos.georgia.gov/Acrobat/PLB/Rules/Chap20.pdf>

**Contact Info:** Georgia State Board of Accountancy  
237 Coliseum Drive  
Macon, Georgia 31217-3858

Phone: 478-207-1400

Fax: 478-207-1410

**Web address:** <http://www.sos.state.ga.us/plb/accountancy/>

All WiseGuides™ CPE courses meet the general CPE criteria for Georgia.

Above reviewed and confirmed : 12/4/2008

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**Guam**

**Renewal Date:** 11/30

**Reporting Period:** 1/1 to 12/31 Annually, with a three-year floating 120 hour requirement.

**Required Hours:** 120 hour three-year floating requirement, with no less than 20 hours per year.

**Ethics Required:** Yes. 2 hours of ethics over the 3-year reporting period. Any Ethics CPE credits also count towards fulfilling the total 120 CPE credits required over 3 years.

**Subject Breakdown:** None

**Credit Limits:** **Self-study must be interactive.** Whole hours only are accepted.

**Other State Policies:** All In-firm programs must have either a Guam Board registry number or a NASBA Registry number.

**Contact Info:** Guam Board of Accountancy  
335 S. Marine Corps Drive,  
Suite 101  
Tamuning, Guam 96913

Phone: 671-647-0813

Fax: 671-647-0816

**Web address:** <http://www.quamboa.org>

**All WiseGuides self-study CPE courses are interactive.**

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### Hawaii

**Renewal Date:** 12/31 of odd years

**Reporting Period:** 1/1 to 12/31 biennially

**Required Hours:** 80 hours with up to 40 carried over to the next period

**Ethics Required:** Yes. 4 hours of ethics within the required 80 hours for renewal of the permit to practice beginning with the 2006-2007 renewal period

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 40 hours/50% no credit given for preparation time. Credit for teaching the same course is awarded only once during each 3-year period. The maximum credit for Published Articles/books is 20 hours/25%. The maximum credit for practice review is 20 credits.

**Other State Policies:** **All sponsors must be members of NASBA's Registry or** a Board approved program, or fall into one of the following categories for automatic approval: 1) All non-profit nationally recognized accounting and auditing associations, such as the AICPA, the National Society of Public Accountants, the American Society of Women Accountants, the National Association of Accountants, NASBA, and their respective state societies, state boards, chapters, or branches 2) Universities and colleges, 3) Sponsors approved by another state board.

**Contact Info:** Hawaii Board of Public Accountancy  
Department of Commerce and Consumer Affairs  
PO Box 3469  
Honolulu, Hawaii 96801-3469

Phone: 808-586-2696

Fax: 808-586-2689

**Web address:** <http://www.hawaii.gov/dcca/areas/pvl/boards/accountancy/>

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Please refer to our course listing as all of our courses are NOT eligible for QAS credits.

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**Idaho**

**Renewal Date:** 6/30 annually

**Reporting Period:** 1/1 to 12/31 biennially

**Required Hours:** 80 hours, with a minimum of 30 per year and a maximum of 50 per year

**Ethics Required:** No

**Subject Breakdown:** None

**Credit Limits:** 1/2 hour credits acceptable after the first hour

**Other State Policies:** Idaho typically **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and /or Quality Assurance Service (QAS)**, provided the course meets Idaho's CPE Standards.

**Contact Info:** Idaho State Board of Accountancy  
PO Box 83720  
Boise, Idaho 83720-0002

Phone: 208-334-2490  
Fax: 208-334-2615  
Email: [slenon@isba.idaho.gov](mailto:slenon@isba.idaho.gov)

**Web address:** <http://www.isba.idaho.gov>

*Please note: The CPE Information provided in this section relates to CPAs only.*

### Illinois

**Renewal Date:** 9/30

**Reporting Period:** 10/01 to 9/30 triennially

**Required Hours:** 120 hours

**Ethics Required:** Yes, 4 hours of professional ethics is required per reporting period as part of the 120 hours

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 60 hours. The maximum credit for authorship of articles/books is 30 hours. The maximum credit for **interactive self-study** and correspondence or individual study courses is 80 hours. NOTE: Credit hours for a correspondence or individual study course, other than an interactive self-study course, are allowed on the basis of ½ of the average completion time determined by the sponsor. Since ALL WiseGuides CPE courses ARE interactive, the number of CPE hours posted on our website per course are recognized in full by Illinois.

**Other State Policies:** **All program sponsors must be registered with the Board or** fall into one of the following categories for automatic approval: 1) AICPA 2) The Illinois CPA Society/Foundation (ICPAS/F) 3) An accredited university or college 4) National Association of State Boards of Accountancy (NASBA).

**Contact Info:** Illinois Department of Financial and Professional Regulation  
320 W. Washington Street, 3rd Floor  
Springfield, Illinois 62786

Phone: 217-785-0800

Fax: 217-782-7645

**Web address:** <http://www.idfpr.com/>

**WiseGuides is registered with the National Associated of State Boards of Accountancy (NASBA) and is also a registered CPE provider with the Illinois Accountancy Board. WiseGuides Illinois registration # is 158-001379.**

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.**  
WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education.  
Please refer to our course listing as all of our courses are NOT eligible for QAS credits.  
WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).**  
All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Indiana**

**Renewal Date:** 6/30

**Reporting Period:** 1/1 to 12/31 triennially

**Required Hours:** 120 hours, with a minimum of 20 hours per year

**Ethics Required:** Yes, 2 credits every reporting period

**Subject Breakdown:** 12 hours of Accounting & Auditing are required

**Credit Limits:** The maximum credit for instructors is 60 hours. Self study is limited to 60 hours/50%. CPA Exam coaching courses shall be given 10 CPE credits. Enrolled Agent exam coaching courses shall be given 10 CPE credits.

**Other State Policies:** **Indiana accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors.**

**Contact Info:** Indiana Board of Accountancy, Indiana Professional Licensing Agency  
402 W. Washington Street  
Room W072  
Indianapolis, Indiana 46204-2246

Phone: 317-234-3040

Fax: 317-233-5559

**Web address:** <http://www.in.gov/pla/bandc/accountancy>

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.**  
WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education.  
Please refer to our course listing as all of our courses are NOT eligible for QAS credits.  
WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).**  
All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Iowa**

**Renewal Date:** 6/30

**Reporting Period:** 1/1 to 12/31 triennially

**Required Hours:** 120 hours of continuing education in the three-year period ending on December 31st prior to renewal date

**Ethics Required:** Yes. 4 hours of ethics and rules of professional conduct, to be completed by 12/31/07 for CPAs whose renewal is 07/01/08. CPAs renewing 07/01/09 should have 4 hours completed by 12/31/08.

**Subject Breakdown:** The course of study to be pursued will be left to each individual certificate or license holder.

**Credit Limits:** The maximum credit for instructors is 60 hours. The maximum credit for authorship is 30 hours. The maximum credit for self study is 60 hours. Half credits are allowed after the first hour. **Self-study credits are allowed if the developer of such programs is approved by either the national continuing professional education registry or by the NASBA continuing education registry.**

**Other State Policies:** None

**Contact Info:** Iowa Accountancy Examining Board  
1920 S.E. Hulsizer Avenue  
Ankeny, Iowa 50021-3941

Phone: (515) 281-5910  
Fax: 515-281-7411

**Web address:** <http://www.state.ia.us/government/com/prof/account/home.html>

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Kansas**

**Renewal Date:** 6/30

**Reporting Period:** 7/1 to 6/30 biennially, even certificate number =ending even years; odd certificate number =ending odd years

**Required Hours:** 80 hours with a minimum of 20 hours per year

**Ethics Required:** Yes. 2 hours in professional ethics relating to the practice of public accountancy

**Subject Breakdown:** None

**Credit Limits:** Authorship credits are accepted (board determines acceptance) for actual research and writing time of a published article or book created during the biennial period. Beginning July 1, 2007, personal development program hours cannot exceed 30 percent of the total hours required for renewal and instructor hours are limited to 50 percent of the total hours required for renewal. 1/2 credits are acceptable.

**Other State Policies:** Kansas requires that all self-study CPE program providers be approved by either a state society, the AICPA, NASBA's National Registry of CPE Sponsors, or NASBA's Quality Assurance Service (QAS).

**Contact Info:** Kansas Board of Accountancy  
Landon State Office Building  
900 S.W. Jackson, Suite 556  
Topeka, Kansas 66612-1239

Phone: 785-296-2162

Fax: 785-291-3501

**Web address:** <http://www.ksboa.org>

**All WiseGuides CPE courses are NASBA registered courses.**

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Kentucky**

**Renewal Date:** 6/30

**Reporting Period:** 1/1 to 12/31 biennially, even license number = even years; odd license number = odd years

**Required Hours:** 80 hours if the CPA worked >3000 hrs, 60 if worked <3000 hrs

**Ethics Required:** No

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 60% of total hours. The maximum credit for articles/books is 25%.

**Other State Policies:** The Kentucky State Board of Accountancy **accepts providers that are NASBA National Registry of CPE Sponsor and/or Quality Assurance Service (QAS) members.** Providers are not required to be members of the Registry nor do they have to register with the Kentucky State Board of Accountancy

**Contact Info:** Kentucky State Board of Accountancy  
332 West Broadway  
Suite 310  
Louisville, Kentucky 40202-2115

Phone: 502-595-3037

Fax: 502-595-4281

**Web address:** <http://cpa.ky.gov/>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### Louisiana

**Renewal Date:** 12/31

**Reporting Period:** 1/1 to 12/31 triennially The State Board of Certified Public Accountants of Louisiana will now accept CPE credit information submitted electronically at CPEtracking.com for the 2004-2006 reporting period.

**Required Hours:** 120 hours

**Ethics Required:** Yes, 4 Hours of Professional Ethics that include a review of the State Board's Rules of Professional Conduct. Refer to State Board's website for additional information on qualifying Ethics courses approved by the Board.

**Subject Breakdown:** 24 hours of Accounting and Auditing if attest services are performed

**Credit Limits:** Credits may be allowed for successful completion of exams such as the CMA, CISA, and CFP at 5 credits per exam hour passed, but limited to 50% of credits needed. The maximum credit for instructors is 50% and are allowed for first presentations only, without substantial revisions. The maximum credit for articles/books is limited to 25% and books or articles must be published. CPE credit is allowed in whole hours only. Non-interactive self-study is limited to half of earned credits.

**Other State Policies:** Louisiana requires interactive self-study courses to be from providers that are registered with either the AICPA, NASBA, or a State Society of CPAs. QAS courses may be acceptable. Magazine and reference material readings and tests do not qualify for CPE credits.

**Contact Info:** State Board of CPAs of Louisiana  
601 Poydras Street  
Suite 1770  
New Orleans, Louisiana 70130

Phone: 504-566-1244  
Fax: 504-566-1252

**Web address:** <http://www.cpaboard.state.la.us>

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.**  
WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education.  
Please refer to our course listing as all of our courses are NOT eligible for QAS credits.  
WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).**  
All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

### Maine

**Renewal Date:** 9/30

**Reporting Period:** 10/01 to 9/30 triennially

**Required Hours:** 120 hours every 3 years, 40 hours minimum per year

**Ethics Required:** Yes. 4 hours every 3 years. Acceptable courses include a program of study of the accountancy laws and rules of the State of Maine and the Code of Conduct, or equivalent standards of the SEC, AICPA or similar organization or agency.

**Subject Breakdown:** Program must contribute directly to the professional competence of the participant. Credits for communication arts, mathematics, statistics, probability and quantitative applications in business, economics, business, securities and administrative laws, human resources policies and computer software applications may not exceed 50% of the hours required.

**Credit Limits:** The maximum credit for authorship is 50% and credits may be given on a self-declaration basis for published articles or books. The maximum credit for instructors is 50% and no repetitions of courses for credit is allowed unless the material has substantially changed, then it is a new course. The maximum credit for self-study courses is 50% of total required hours. Personal Development credits are not accepted. Only full hour credits are acceptable.

**Other State Policies:** Maine **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service (QAS).** Evidence of CPE must be maintained by the licensee for a period of 3 years.

**Contact Info:** Maine Board of Accountancy  
Office of Licensing and Registration  
35 State House Station  
Augusta, Maine 04333

Phone: 207-624-8603

Fax: 207-624-8637

**Web address:** <http://www.maineprofessionalreg.org>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### **Maryland**

**Renewal Date:** biennial based on date of issuance

**Reporting Period:** biennially based on license expiration date

**Required Hours:** 80 hours

**Ethics Required:** Yes. 4 hours

**Subject Breakdown:** None

**Credit Limits:** Limit of 40 hours of CPE earned through individual study programs and teaching. Authorship credits are limited to 10 hours. Instructor credits are limited to 40 hours and are based on contact hours of teaching. Three credits are granted for each class hour, which includes two hours of preparation time. No carryover of these credits is allowed. No 1/2 credits are accepted. Self-study is limited to 60 hours maximum.

**Other State Policies:** It is the responsibility of the licensee to demonstrate that the CPE program contributes directly to the licensee's professional competence. The board does not accept courses which are designed for the general public, not for CPAs, or sales-oriented presentations of any kind, nor programs restricted to policies and procedures of a particular company, or programs presenting scientific and technical knowledge of a sophistication level beyond the scope required for the practice of a CPA. The AICPA ethics course completed as a requirement for original licensure does not qualify for CPE credit. Maryland **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service.**

**Contact Info:** Maryland State Board of Public Accountancy  
500 N. Calvert Street  
Room 308  
Baltimore, Maryland 21202-3651

Phone: 410-230-6258  
Fax: 410-333-6314  
Email: [cpa@dllr.state.md.us](mailto:cpa@dllr.state.md.us)

**Web address:** <http://www.dllr.state.md.us/license/occprof/account.html>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### **Massachusetts**

**Renewal Date:** 6/30 biennially

**Reporting Period:** 7/1 to 6/30 biennially

**Required Hours:** 80 hours

**Ethics Required:** Yes. 4 Hours (of the required 80 hours) in Professional Ethics is required and effective for all licenses expiring on or after June 30, 2007.

**Subject Breakdown:** 24 hours in Governmental Accounting and Auditing if perform governmental audits

**Credit Limits:** The maximum credit for instructors is 50% of total hours with no repeating of course presentations being accepted without sufficient change of course materials. The maximum credit for articles/books is generally 25%. Whole hour credits only are granted.

**Other State Policies:** Programs must contribute directly to the professional competence of the participant. **Massachusetts accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service (QAS).**

**Contact Info:** Massachusetts Board of Public Accountancy  
239 Causeway Street  
Suite 450  
Boston, Massachusetts 02114

Phone: 617-727-1806  
Fax: 617-727-2197

**Web address:** <http://www.state.ma.us/reg/boards/pa/default.htm>

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Michigan**

**Renewal Date:** 12/31 of odd numbered years

**Reporting Period:** 7/1 to 6/30 biennially ending on odd numbered years

**Required Hours:** 80 with a minimum of 40 hours per year

**Ethics Required:** Yes, 2 hours per year

**Subject Breakdown:** A minimum of 8 hours is required in Accounting and Auditing per year

**Credit Limits:** The maximum credit for instructors and self study is 50% of total hours per year. Carry forward credits are limited to 8 A&A, 2 Ethics and 30 other. Penalty credits may not be carried forward. Half credits are acceptable.

**Other State Policies:** Michigan **generally accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors.**

**Contact Info:** Michigan Board of Accountancy  
Department of Consumer and Industry Services  
PO Box 30018  
Lansing, Michigan 48909-7518

Phone: 517-241-9249

Fax: 517-241-9280

**Web address:** <http://www.michigan.gov/accountancy>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### Minnesota

**Renewal Date:** 12/31 annually

**Reporting Period:** 7/1 to 6/30 annually with a rolling 120 hour, 3-year CPE cycle

**Required Hours:** 120 hours every 3 years, with a minimum of 20 hours per year

**Ethics Required:** Yes. 8 hours every reporting period

**Subject Breakdown:** 8 of the 120 hours required must be in Accounting Ethics or Business Ethics

**Credit Limits:** The maximum credit for instructors and writers of published articles, books and CPE courses is 50% of total hours. The maximum credit for self-study programs is 80%. The maximum credit for personal development subject areas is 24 hours.

**Other State Policies:** Beginning July 1, 2004, program sponsors **must be members of NASBA's CPE Registry, Quality Assurance Service (QAS) for self study, or board approved.** This rule however is only in effect until June 30, 2005. From July 1, 2005 – June 30, 2006, no more than 32-hours can be from non-Registry or non-Board approved sponsor/program sources. For the 3-year period ending June 30, 2007, & thereafter, no more than 40% of the required hours can be non-Registry or non-Board approved sponsor/program sources. **All self-study program sponsors must be NASBA QAS approved.** For the 07/01/04 - 06/30/05 reporting year, the 3-year period ending June 30, 2007, and thereafter, programs that will automatically be accepted by the MN Board are seminar or lecture programs sponsored or presented by: (A) the Office of the Legislative Auditor or State Auditor (provided a quality review similar in scope to a system review level quality review conducted on a CPA firm has been completed in the last three years and an unmodified report on such review filed with the board) (B) CPE programs sponsored by professional organizations recognized by the board as report acceptance bodies (specifically approved by the board)

**Contact Info:** Minnesota State Board of Accountancy  
85 East 7th Place  
Suite 125  
St. Paul, Minnesota 55101

Phone: 651-296-7938

Fax: 651-282-2644

**Web address:** <http://www.boa.state.mn.us>

**Please refer to the course details page at [www.wiseguides.com](http://www.wiseguides.com).  
Some of WiseGuides™ courses are QAS and some are NOT QAS.**

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.**  
WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education.  
Please refer to our course listing as all of our courses are NOT eligible for QAS credits.  
WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).**  
All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

### Mississippi

**Renewal Date:** 6/30

**Reporting Period:** 7/1 to 6/30 annually

**Required Hours:** 40 hours

**Ethics Required:** Yes. 3 hours must be earned in a Board approved Ethics and Professional Conduct course(s) every three years. In addition, a minimum of one CPE credit hour every triennial period must be in Public Accountancy Law and Regulations. No carry-over may be used for this requirement.

**Subject Breakdown:** Effective with the triennial period beginning July 1, 2007, this 8-hr A&A requirement has been eliminated. A minimum of 20% (8) of total hours must be in Accounting & Auditing.

**Credit Limits:** Authorship is based on submission of the published document and a request for the number of credits. Instructor credits are limited to 2x course hours per presentation hour and no repetitions are allowed.

**Other State Policies:** Mississippi **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors** provided the course meets the Board's CPE rules. **Self study programs must be approved by NASBA's Quality Assurance Service (QAS).** Personal development courses are not acceptable. Independent Study is not allowed.

**Contact Info:** Mississippi State Board of Public Accountancy  
5 Old River Place  
Suite 104  
Jackson, Mississippi 39202-3449

Phone: 601-354-7320

Fax: 601-354-7290

Email: [email@msbpa.state.ms.us](mailto:email@msbpa.state.ms.us)

**Web address:** <http://www.msbpa.state.ms.us>

**Please refer to the course details page at [www.wiseguides.com](http://www.wiseguides.com).  
Some of WiseGuides™ courses are QAS and some are NOT QAS.**

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Missouri**

**Renewal Date:** 9/30 biennially

**Reporting Period:** 1/1 to 12/31 triennially

**Required Hours:** 120 hours with a minimum of 20 hours in each calendar year. The board will accept programs meeting the standards set forth in the Statement on Standards for Continuing Professional Education Programs jointly approved by the NASBA and the AICPA or standards deemed by the board to be comparable thereto.

**Ethics Required:** Yes. 2 hours of Ethics CPE annually as part of the required 20 hours per year

**Subject Breakdown:** None

**Credit Limits:** Self-study is limited to 80% of total hours required and must be interactive.

**Other State Policies:** Missouri accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors.

**Contact Info:** Missouri State Board of Accountancy  
PO Box 613  
Jefferson City, Missouri 65102

Phone: 573-751-0012

Fax: 573-751-0890

Email: [mosba@pr.mo.gov](mailto:mosba@pr.mo.gov)

**Web address:** <http://pr.mo.gov/accountancy.asp>

All WiseGuides self-study CPE courses are interactive.

*Please note: The CPE Information provided in this section relates to CPAs only.*

### Montana

**Renewal Date:** 12/31

**Reporting Period:** 7/1 to 6/30 triennially

**Required Hours:** 120 hours

**Ethics Required:** Yes, 2 hours every 3 years in Board Law and Rules

**Subject Breakdown:** As of June 30, 2006, the 24 hour minimum A&A requirement has been eliminated.

**Credit Limits:** The maximum credit for instructors is 50% of total hours, no repetitions are accepted unless the subject matter was sufficiently changed to require additional study or research. The maximum credit for articles/books is generally 25%. Credit may be claimed for published books or articles on a self-declared basis with Board approval. **Only QAS approved self study equals 50 minutes for 1 credit. All other self study equals 100 minutes for 1 credit.** Half credits are accepted after first hour.

**Other State Policies:** The board accepts programs approved by NASBA's CPE Quality Assurance Service (QAS), but **does NOT require that the programs be QAS.**

**Contact Info:** Montana State Board of Public Accountants  
PO Box 200513  
Helena, Montana 59620-0513

Phone: 406-841-2389

Fax: 406-841-2323

**Web address:** <http://www.discoveringmontana.com/dli/bsd>

**All non-QAS approved self-study courses are recognized by Montana at HALF the number of CPE hours.**

**All of WiseGuides self-study courses are NASBA approved.**

**Some of WiseGuides™ courses are QAS and some are not QAS.**

**Therefore, if a course is posted on our website as an 8 hour QAS course, Montana will recognize 8 hours for that self-study course. (Example: our 1040 Course is an 8 Hour QAS course).**

**However, if a WiseGuides CPE course is not listed as a QAS course and it indicates 8 CPE hours, then Montana will only recognize 4 hours of CPE credit for the non-QAS course.**

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.** WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education. Please refer to our course listing as all of our courses are NOT eligible for QAS credits. WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).** All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### **Nebraska**

**Renewal Date:** 6/30 biennially

**Reporting Period:** 1/1 to 12/31 biennially odd or even-numbered year based on birth year

**Required Hours:** 80 hours in the two years prior to the year of renewal

**Ethics Required:** Yes; 4 hours CPAs are not required to complete the (4) hour requirement in one course setting. They may be submitted in one hour increments for portions of courses that cover ethics.

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for self-study is 50% of total hours. Authorship credits are limited to 25%, articles or books must be published and credits are self-declared. Instructor credits are limited to 50%, no repetitions for credits are allowed for the same material within the renewal period. No more than 10 credits are allowed for repeated instruction of a course only if the material substantially changed and no credit is allowed if there was no change in the course materials.

**Other State Policies:** NEW! As of January 22, 2007: Nebraska **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service.** Course should contribute to the professional development and technical competence of the permit holder.

**Contact Info:** Nebraska State Board of Public Accountancy  
PO Box 94725  
Lincoln, Nebraska 68509-4725

Phone: 402-471-3595  
Fax: 402-471-4484  
Email: [nbpa01@nol.org](mailto:nbpa01@nol.org)

**Web address:** <http://www.nbpa.ne.gov/>

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Nevada**

**Renewal Date:** 12/31

**Reporting Period:** 1/1 to 12/31 biennial rolling

**Required Hours:** 80 hours required over a rolling 2-year period, with a minimum of 20 hours per year

**Ethics Required:** Yes. 4 hours of professional ethics is required during each renewal period.

**Subject Breakdown:** None

**Credit Limits:** None

**Other State Policies:** Nevada will **accept courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or Quality Assurance Service (QAS).**

**Contact Info:** Nevada State Board of Accountancy  
1325 Airmotive Way  
Suite 220  
Reno, Nevada 89502

Phone: 775-786-0231

Fax: 775-786-0234

Email: [cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com)

**Web address:** <http://www.nvaccountancy.com>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### **New Hampshire**

**Renewal Date:** 6/30, alpha order, A-F 2008, G-M 2006, N-Z 2007

**Reporting Period:** 7/1 to 6/30 triennially

**Required Hours:** 120 every 3 years, with a minimum of 20 per year. Up to 60 excess hours may be carried over to the next triennial period only. Carryover hours do not count toward meeting the 20 hours per year minimum requirement.

**Ethics Required:** Yes, 4 hours every 3 years

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is up to 2 times classroom hours; with a maximum of 50% of total hours. The maximum for books/articles is 50% of total hours. Articles or books must be published to obtain credit on a self-declaration basis.

**Other State Policies:** The New Hampshire Board **accepts programs approved by sponsors on NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service (QAS).**

**Contact Info:** New Hampshire Board of Accountancy  
78 Regional Drive  
Building Two  
Concord, New Hampshire 03301

Phone: 603-271-3286

Fax: 603-271-8702

**Web address:** <http://www.state.nh.us/accountancy>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### **New Jersey**

**Renewal Date:** 12/31 triennially

**Reporting Period:** 1/1 to 12/31 triennially

**Required Hours:** 120 hours

**Ethics Required:** Yes, 4 every 3 years. All applicants shall complete four credit hours of the required 120 credit hours in the New Jersey law and ethics course set forth in N.J.A.C. 13:29-6.3A.

**Subject Breakdown:** 24 Accounting & Auditing credits for those in public practice or attest. A minimum of 72 technical hours - subjects include; accounting, auditing, business law, computer science, economics, finance, management advisory services, mathematics, statistics, SEC Practice, taxation and professional ethics and any of the above may be in specialized industries. Other courses may be acceptable as non-technical subjects. Practice development and marketing courses are not acceptable.

**Credit Limits:** The maximum credit for instructors is up to 2 times the course time for preparation, with a maximum of 50% of total hours. No credit for subsequent sessions in the same year. After 1 year if the material is updated, then 1 credit per hour may be awarded, not 3. The limit on books/articles is 25% of total hours. Only peer-reviewed publications are subject to credit. Non-technical credits are a limited credit area. Practice Review is limited to 50% of total hours.]

**Other State Policies:** NJ requires providers to be registered with the Board **and will accept providers that are members of NASBA's National Registry of CPE Sponsors.**

**Effective 1/1/09, New Jersey is no longer a 2-for-1 Self-study CPE state. Effective 1/1/09, New Jersey licensees may claim one credit for every 50 minutes of participation in self-study courses offered by sponsors registered with the National Association of State Boards of Accountancy, up to a maximum of 60 credit hours (50% of total CPE hours) per triennial reporting period.**

**Contact Info:** New Jersey State Board of Accountancy  
124 Halsey Street  
6th Floor  
Newark, New Jersey 07101

Phone: 973-504-6380

Fax: 973-648-2855

**Web address:** <http://www.state.nj.us/lps/ca/nonmedical/accountant.htm>

**WiseGuides is a member of NASBA's National Registry of CPE Sponsors. Therefore, WiseGuides self-study CPE is acceptable by the New Jersey Board.**

**See note in red above regarding self-study CPE changes effective January 1, 2009.**

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.** WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education. Please refer to our course listing as all of our courses are NOT eligible for QAS credits. WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).** All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

**New Mexico**

**Renewal Date:** Last day of licensee's birth month.

**Reporting Period:** Triennial rolling cycle ending on the last day of each licensee's birth month

**Required Hours:** 120 hours every 3 years with a minimum of 20 hours per year

**Ethics Required:** No

**Subject Breakdown:** None

**Credit Limits:** 4 hour limit on Board meeting attendance. CPE report periods ending on or after July 31, 2007, 24 hours must be taken from outside of the licensee's firm, agency, company or organization, but may include all methods of CPE delivery. CPE reporting periods ending prior to July 31, 2007, 24 hours must be taken in a group program, classroom live instruction setting in which at least 10 percent of the course attendees are from outside the firm or company. Authorship credits are limited to 50%. Board will determine amount of credit. Instructor credits are limited to 50% and no repetitions for credit will be approved without substantial technical changes. Practice Review is limited to 24 hours.

**Other State Policies:** New Mexico **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors, or Quality Assurance Service (QAS) or the AICPA.**

**Contact Info:** New Mexico Public Accountancy Board  
5200 Oakland Drive NE  
Suite D  
Albuquerque, New Mexico 87113

Phone: 505-222-9850  
Fax: 505-222-9855

**Web address:** <http://www.rld.state.nm.us/b&c/accountancy/index.htm>

*Please note: The CPE Information provided in this section relates to CPAs only.*

### New York

**Renewal Date:** Triennial based on date of issuance and birth month

**Reporting Period:** 9/1 to 8/31 annually

**Required Hours:** 72 / 120 hours with a minimum each period of 24/40. If all CPE taken is in either accounting, auditing, or taxation, then the requirements are 72 hours for 3 years and 24 hours per year minimum. If all CPE is not in one of those 3 areas, then the requirement is 120 hours per 3 years and a 40 hour per year minimum.

**Ethics Required:** Yes. 4 Credits every 3 years. If the licensee chooses the 24-hour concentration, then the 4 hours of ethics must be in that same CPE concentration area.

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 50% of total hours. No repetition of courses without significant revisions or new materials for instructor credits. The maximum credit for publishing is 50% of total hours. Publication must be a book or in a peer-referenced journal dealing with relative topics approved by the department.

**Other State Policies:** Continuing education requirements are covered in Section 7409 of the New York State Education Law and Section 70.6 of the Regs. of the Commissioner of Education. New York state CPAs can take LIVE CPE courses from a NASBA-registered provider only if the course is offered outside of New York state. **Self-study courses, regardless of physical location, and live courses in New York state must always be taken from a New York state registered CPE sponsor.**

Contact hours in one-half hour increments, equal to 25 minutes, shall be permitted after the first continuing education credit has been earned in a given program. **Credit is awarded for a self-study course based on a 50-minute hour IF the course is interactive.** If the course is NOT interactive, then a 100 minute hour is used.

**Contact Info:** New York State Board for Public Accountancy, State Education Department  
Division of Professional Licensing Services  
89 Washington Avenue  
Albany, New York 12234-1000

Phone: 518-474-3817 ext. 160

Fax: 518-474-6375

Email: [cpabd@mail.nysed.gov](mailto:cpabd@mail.nysed.gov)

**Web address:** <http://www.op.nysed.gov/cpace.htm>

**All WiseGuides self-study courses are interactive; hence CPE credits are based on a 50-minute hour.**

**WiseGuides is registered with New York state's Education Department as a CPE provider for CPAs. WiseGuides registration # is 001261.**

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.**

WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education.

Please refer to our course listing as all of our courses are NOT eligible for QAS credits.

WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).**

All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### North Carolina

**Renewal Date:** 6/30

**Reporting Period:** 1/1 to 12/31 annually

**Required Hours:** 40 hours of CPE must be completed by active licensees each year by December 31 after the first calendar year of licensure.

**Ethics Required:** Yes. 2 hours of CPE on professional ethics and conduct by a board-approved group study or 4 hours of board-approved self-study format. See board's website for a list of approved Ethics courses.

**Subject Breakdown:** None

**Credit Limits:** Self-study CPE is limited to no more than 32 hours of the 40 hour requirement. The maximum credit for instructors is 50%. The maximum credit for writers/authors is 25%. Published works only are given credit. Up to 20 hours may be carried forward if more than 40 hours are completed in any one calendar year. You may not carry over hours completed in the year prior to certification in NC. Half credits are accepted after the first hour.

**Other State Policies:** The Board approves CPE sponsors (not courses) and also **accepts NASBA's National Registry of CPE Sponsors**. The candidate may also claim credit for continuing education programs conducted by a non-registered sponsor. Refer to standards for courses that may qualify. No credit is given for journal, magazine, etc. reading and testing. All credits will be based on 50 minutes equal 1 hour credit and 8 hours must be taken in a classroom and not by self study.

**Contact Info:** North Carolina State Board of CPA Examiners  
1101 Oberlin Road  
Suite 104  
Raleigh, North Carolina 27605-1169

Phone: 919-733-4222

Fax: 919-733-4209

**Web address:** <http://www.cpaboard.state.nc.us>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### North Dakota

**Renewal Date:** 6/30

**Reporting Period:** 7/1 to 6/30 annually

**Required Hours:** 120 CPE hours are required each 3 years with a 20 hour per year minimum if active and in public practice. If active and not in public practice then 60 hours are due each 3 years with a 16 hour per year minimum.

**Ethics Required:** No. Ethics courses are encouraged as part of the CPE requirement, but not required.

**Subject Breakdown:** None

**Credit Limits:** Credit for teaching is limited to 2x the credit available for taking the course.

**Other State Policies:** To qualify a program must be a formal program of learning which contributed directly to professional competence. North Dakota **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service (QAS).**

**Contact Info:** North Dakota State Board of Accountancy  
2701 S. Columbia Road  
Grand Forks, North Dakota 58201-6029

Phone: 800-532-5904

Fax: 701-775-7430

Email: [ndsba@state.nd.us](mailto:ndsba@state.nd.us)

**Web address:** <http://www.state.nd.us/ndsba>

*Please note: The CPE Information provided in this section relates to CPAs only.*

### Ohio

**Renewal Date:** 12/31

**Reporting Period:** 1/1 to 12/31 triennially - based on assigned license group

**Required Hours:** 120 credits every 3 years

**Ethics Required:** Yes. 3 credits each reporting period on the applications of professional standards and responsibilities. The Board will maintain a list of approved programs that fulfill this requirement. This course is not a routine ethics course, but is a special course for Ohio licensees. One credit (maximum) may be claimed on a course covering business ethics or ethical philosophy, the code of ethics of the "American Certified Public Accountants", or another state's professional ethics requirements.

**Subject Breakdown:** 24 hours of accounting or auditing (during the 3-year reporting period) is required if a permit holder assumes responsibility by performing work on any financial reporting engagement, prepares financial reports, or signs any financial reports in accordance with the professional standards as outlined in the Administrative Code. 24 hours of taxation (during the 3-year reporting period) is required if a permit holder assumes responsibility by performing work on any tax engagement, prepares any tax returns, or signs any tax returns as a CPA or PA. An Ohio permit holder specializing in taxation who assumes responsibility by performing tax work on any engagement that will result in an issuance of a report in accordance with Ohio regulations regarding generally accepted auditing standards shall complete at least eight (8) continuing education credits during the three-year reporting period covering the specific auditing or attestation standards related to the services provided by the Ohio permit holder. An Ohio permit holder who practices public accounting or performs regulated services other than preparing, working on, or signing financial reports, working on internal controls reports, working on any tax return or engagement, or who holds out to the public as a certified public accountant, shall complete at least seventy-five (75) per cent of the continuing education requirement in subjects directly related to the professional services performed by the Ohio permit holder.

**Credit Limits:** **Self-study must include one or more examinations that must be successfully completed. Self study programs will earn credit based upon average completion time determined by pilot testing.** Half credits are allowed after the first hour. An instructor or discussion leader may be awarded CE credit up to 3x the credit a program participant would receive. Prep time for classroom program does NOT earn separate credit. Credit for classroom teaching may be claimed only once each year. The board must evaluate credit claimed for publications or other special learning activities.

**Other State Policies:** The overriding consideration is that the CPE program should be a formal program of learning that contributes directly to the professional competence of an Ohio permit holder. Ohio **accepts courses from providers that registered with the Board or with NASBA's National Registry of CPE Sponsors and/or Quality Assurance Service (QAS).**

**Contact Info:** Accountancy Board of Ohio  
77 South High Street - 18th Floor  
Columbus, Ohio 43215  
Phone: 614-466-4135  
Fax: 614-466-2628

**Web address:** <http://www.state.oh.us/acc>

**WiseGuides is registered with the Ohio Board and is also registered with NASBA.**

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.** WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education.

Please refer to our course listing as all of our courses are NOT eligible for QAS credits.

WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).**

All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### Oklahoma

**Renewal Date:** 6/30

**Reporting Period:** 1/1 to 12/31 annually

**Required Hours:** 120 hours within each rolling 3-year period with a minimum of 20 hours each year

**Ethics Required:** Yes, 2 credits every year

**Subject Breakdown:** If a CPA's main area of employment is industry, at least 24 hours of the qualifying CPE completed by the permit holder shall be in subject areas related to the practice of public accounting.

**Credit Limits:** Carry-over hours are not acceptable. Authored published materials are limited to 10 hours per year. Credit for instruction is limited to 50% of total hours. Half credits are allowed after the first hour.

**Other State Policies:** Structured programs of learning that maintain or increase their professional competence and ability to deliver public accounting services qualify for credit. Oklahoma does not pre-approve or pre-qualify any programs or any sponsors. Effective January 1, 2004 new NASBA/AICPA CPE Standards apply.

**Oklahoma accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service (QAS).** Oklahoma also accepts courses from providers that are not members of the two services. **Oklahoma accepts CPE from QAS program sponsors, but Oklahoma does NOT require QAS.**

**Contact Info:** Oklahoma Accountancy Board  
4545 Lincoln Boulevard  
Suite 165  
Oklahoma City, Oklahoma 73105-3413

Phone: 405-521-2397

Fax: 405-521-3118

Email: [okaccybd@oklaosf.state.ok.us](mailto:okaccybd@oklaosf.state.ok.us)

**Web address:** <http://www.youroklahoma.com/oab/>

**QAS information confirmed on 10/30/07 per Barbara Walker – CPE Coordinator.**

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### Oregon

**Renewal Date:** For an odd-numbered license - 6/30 of odd years; for an even-numbered license - 6/30 of even years.

**Reporting Period:** 7/1 to 6/30 biennially ending on even-numbered years for even license numbers and odd-numbered years for odd license numbers

**Required Hours:** 80 every 2 years with a minimum of 24 hours in each year

**Ethics Required:** Yes, 4 credits every 4 years. Programs qualify for CPE credit if they are offered by a board registered sponsor.

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 50% of total hours, no repetitions unless substantial changes in material. The maximum credit for articles/books is limited to 50%, allowed as of publication date for first publication only. Carry forward hours are limited to 20 max. and do not apply to the 24 per year minimum requirement. Non-technical credits are limited to 16 hours. Credit for Practice Review is limited to 2 hours per instance and 16 total hours. Half credits are allowed after the first hour.

**Other State Policies:** Qualifying programs must be a formal program of learning that contributes directly to the professional competence of the licensee. Oregon **requires self-study courses to be from providers that are members of NASBA's Quality Assurance Service (QAS).**

**Contact Info:** Oregon State Board of Accountancy  
3218 Pringle Road S.E.  
#110  
Salem, Oregon 97302-6307

Phone: 503-378-4181  
Fax: 503-378-3575

Web address: [boahost.com//index.lasso](http://boahost.com/index.lasso)

**Please refer to the course details page at [www.wiseguides.com](http://www.wiseguides.com).  
Some of WiseGuides™ courses are QAS and some are not QAS.**

*Please note: The CPE Information provided in this section relates to CPAs only.*

### Pennsylvania

**Renewal Date:** December 31 in each odd year. This change is effective with the April 2006 renewal. Licenses renewed in April 2006 must be renewed by December 31, 2007

**Reporting Period:** 1/1 to 12/31 biennially ending on odd-numbered years

**Required Hours:** 80 every 2 years, with a minimum of 20 per year

**Ethics Required:** No

**Subject Breakdown:** A minimum of 16 hours in Accounting & Auditing. A minimum of 8 hours in Taxation.

**Credit Limits:** § 11.64. Sources of continuing education credit  
(4) *Individual study programs.*

(i) Noninteractive individual study programs shall be given credit based upon 1/2 the average completion time calculated by the sponsor. The Board will make a final determination based upon the recommendation of the program sponsor.

**(ii) Interactive individual study programs will be given 1 credit hour of continuing education credit for each 50 minutes of participation.**

(iii) Credit for individual study programs will only be given in the renewal period in which the certificate of completion is dated.

(iv) Maximum continuing education credit per biennium will be 50% of the biennial requirement.

The **maximum credit for self-study & instructors is 50% of total hours.** No repetitions for instructor credits unless substantially changed. Entry level accounting courses do not count for instructors. Credit for published books/articles is limited to 25%. Published works shall be given credit based on preparation time on a self-declared basis.

**Other State Policies:** **Program sponsors must be registered with the Board or NASBA**

**Contact Info:** Pennsylvania State Board of Accountancy  
P.O. Box 2649  
Harrisburg, Pennsylvania 17105-2649  
Phone: 717-783-1404  
Fax: 717-705-5540  
Email: [ST-ACCOUNTANCY@state.pa.us](mailto:ST-ACCOUNTANCY@state.pa.us)

<http://www.dos.state.pa.us/bpoa/accbd/mainpage.htm>

**Web address:**

**WiseGuides self-study CPE courses are recognized by Pennsylvania as they are registered with NASBA.**

**All WiseGuides self-study CPE courses are interactive;** hence, all WiseGuides CPE courses **qualify for full credit of the amount of CPE hours as posted on our website.**

Above PA info confirmed w/ PA Accountancy Board on 12/4/2007.

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.** WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education. Please refer to our course listing as all of our courses are NOT eligible for QAS credits. WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).** All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Puerto Rico**

**Renewal Date:** 7/31

**Reporting Period:** 8/1 to 7/31 triennially

**Required Hours:** 120 hours

**Ethics Required:** No

**Subject Breakdown:** 40 hours in technical subjects: Accounting, Auditing, Governmental Accounting, Governmental Auditing, Tax

**Credit Limits:** Credit for authoring published materials is limited to 50% of the total requirement. Authorship credits are accepted for the technical revision of a technical publication, but should not exceed 50% of the credit hours that the author would receive. Only instruction of college courses higher than the basic level may qualify for credit. No more than 24 hours may be reported in behavioral subjects: Effective speaking, Employee supervision, Human Resources, Leadership and motivation, Management by objectives, Speed reading, Time management.

**Other State Policies:** **Program sponsors must be members of NASBA's Registry** or fall into one of the following categories for automatic approval: 1) School of Certified Public Accountants of Puerto Rico 2) Organization specifically authorized on a request basis by the Puerto Rico Board of Accountancy 3) AICPA

**Contact Info:** Puerto Rico Board of Accountancy  
Box 3271  
Old San Juan Station  
San Juan, Puerto Rico 00904-3271

Phone: 787-722-4816  
Fax: 787-722-4818

**Web address:** <http://www.estado.gobierno.pr/contador.htm>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### **Rhode Island**

**Renewal Date:** February 15

**Reporting Period:** 1/1 to 12/31 over a rolling 3-year period

**Required Hours:** 120 every 3 years

**Ethics Required:** Yes. Beginning with the 3-year reporting period ending December 31, 2007, 6 hours shall be in subjects devoted to professional ethics every three years.

**Subject Breakdown:** 24 hours minimum in Accounting & Auditing each 3 years

**Credit Limits:** The maximum credit for instructors, speakers or discussion leaders is 60 hours over 3 years. Practice development and management skills are limited to 24 hours over 3 years. Authorship credits are limited to 60 hours over 3 years. Self study credits are limited to 80 hours per each 3 years.

**Other State Policies:** Qualifying programs are formal programs of learning that contribute directly to the professional competence of a CPA or PA after he or she has been issued a permit to practice public accounting. Rhode Island Board **accepts courses from approved providers registered with NASBA's National Registry of CPE Sponsors**. Formal **self study courses must be interactive and/or QAS approved**.

**Contact Info:** Rhode Island Board of Accountancy  
233 Richmond Street  
Suite 236  
Providence, Rhode Island 02903-4236

Phone: 401-222-3185

Fax: 401-222-6654

**Web address:** <http://www.dbr.state.ri.us>

**All WiseGuides self-study CPE courses meet Rhode Island's requirements as they are registered with NASBA and they are interactive.**

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.** WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education. Please refer to our course listing as all of our courses are NOT eligible for QAS credits. WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056)**. All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### South Carolina

**Renewal Date:** January 1

**Reporting Period:** 1/1 to 12/31 annually

**Required Hours:** 40 hours per year

**Ethics Required:** No

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 50% of total hours. No repetition of courses is allowed within one year. No carry over of instructor courses is allowed. The maximum credit for published articles and books is 20%. Credits are self-declared subject to Board approval. No carry-over of authorship credits is allowed. A maximum of 20% in personal development is allowed. Practice Review is limited to 16 hours. Personnel/HR-related credits are limited to 8 hours. Credit for formal correspondence or other individual study programs is subject to verification by the Board based on the sponsor's recommendation for hours of credit. Portions of in-firm and inter-firm formal education programs devoted to administrative matters shall not be included for credit. Half credits are allowed after the first hour.

**Other State Policies:** South Carolina **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors. As of January 1, 2006, the South Carolina Board only accepts QAS approved self-study programs.**

**Contact Info:** South Carolina Board of Accountancy  
110 Centerview Drive  
Kingtree Building  
Columbia, South Carolina 29211

Phone: 803-896-4770

Fax: 803-896-4554

**Web address:** <http://www.llr.state.sc.us/POL/Accountancy/>

**Please refer to the course details page at [www.wiseguides.com](http://www.wiseguides.com).**

**Some of WiseGuides™ courses are QAS and some are not QAS.**

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### South Dakota

**Renewal Date:** 8/1

**Reporting Period:** 7/1 to 6/30 over a rolling three year period

**Required Hours:** 120 hours every 3 years with a minimum of 20 hours per year

**Ethics Required:** No

**Subject Breakdown:** None

**Credit Limits:** No more than 24 hours of behavioral/motivational courses are permitted in a 3-year renewal period for those engaged in public accounting. An individual employed by a college or university may not claim continuing education credit in excess of 20 hours during any three-year renewal period for teaching courses. An individual may elect to claim less than 20 hours for a course taught in one year and claim the balance in subsequent years if the individual teaches the course in each year the credit is claimed and the credit does not exceed the number of hours allowed in subdivisions. Credit for authored published materials is limited to 25% of total hours. Half credits are allowed after the first hour.

**Other State Policies:** Programs which contribute directly to the professional competence of a CPA or PA in the practice of accountancy are eligible for CPE credit. Personal development credits may be acceptable if they maintain or improve a CPAs competence. The Board will **accept courses approved by NASBA's National Registry and/or the Quality Assurance Service (QAS)**. Other non-group programs which qualify as acceptable CPE programs, as long as they meet the requirements, are: Independent-study programs, self-study programs, service as an instructor, lecturer, or discussion leader; published articles, books, or CPE programs.

**Contact Info:** South Dakota Board of Accountancy  
301 East 14th Street  
Suite 200  
Sioux Falls, South Dakota 57104

Phone: 605-367-5770  
Fax: 605-367-5773  
Email: [sdbdacct.sdbd@midconetwork.com](mailto:sdbdacct.sdbd@midconetwork.com)

**Web info:** <http://www.state.sd.us/dol/boards/accountancy/>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### Tennessee

**Renewal Date:** CPAs with an even license number - 12/31 of even years. CPAs with odd-numbered licenses - 12/31 of odd years

**Reporting Period:** 1/1 to 12/31 biennially ending on even-numbered years for even license numbers and odd-numbered years for odd license numbers

**Required Hours:** 80 hours every 2 years, with a minimum of 20 per year

**Ethics Required:** Yes. For Licensees renewing 12/31/07 expiration date: 2 hours of ethics is required. For Licensees renewing 12/31/08 expiration date: 4 hours (3 hrs general and 1hr. rule/law specific) of ethics is required.

**Subject Breakdown:** At least 40 hours in accounting, accounting ethics, attest, taxation, or management advisory services. If engaged in attest function, at least 20 hours is required biennially in that subject area. If providing expert witness testimony, 20 hours of CPE is required in that subject area biennially.

**Credit Limits:** The maximum credit for instructors & articles/books is 50% of total hours. Authorship credits must have a copy of the published article or book available to be provided to the Board if CPE records are audited. Professional exams are accepted at 5 times the length of the exam for up to 50% of a licensee's CPE. This limitation applies for the CMA, CISA and other similar exams approved by Board. Reading professional journals and taking an exam on the reading is limited to 20% biennially or up to 16 hours. **Tennessee Board requires self-study courses to be QAS approved.** CPE carryover is limited to 24 hours per reporting period and does not contribute to the 20 hour minimum requirement nor the 40 hour technical requirement. Half credits are accepted after first hour.

**Other State Policies:** Program sponsors must be members of NASBA's Registry or Board's Registry, or fall into one of the following categories for automatic approval: 1) Professional Accounting organizations (e.g. AICPA, TN Society of CPAs, TN Association of Public Accountants, Institute of Management Accountants, or other similar organizations approved by the Board); 2) Universities or colleges recognized under Rule 0020-2-.01; 3) Firms or entities offering organized in-firm or in-house educational programs for their employees and others without charge; 4) Governmental entities. Independent study is accepted. See the new NASBA/AICPA CPE Standards for requirements.

**Contact Info:** Tennessee State Board of Accountancy  
500 James Robertson Parkway  
2nd Floor  
Nashville, Tennessee 37243-1141

Phone: 615-741-2550  
Fax: 615-532-8800  
Email: [acct.info@state.tn.us](mailto:acct.info@state.tn.us)

**Web address:** <http://www.state.tn.us/commerce/boards/tnsba>

**Please refer to the course details page at [www.wiseguides.com](http://www.wiseguides.com).**

**Some of WiseGuides™ courses are QAS and some are not QAS.**

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.** WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education. Please refer to our course listing as all of our courses are NOT eligible for QAS credits. WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).** All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### **Texas**

**Renewal Date:** Last day of birth month

**Reporting Period:** ends at the end of the CPAs birth month, over a three year rolling period

**Required Hours:** 120 every 3 years with a minimum of 20 per year

**Ethics Required:** Yes, licensees must take a 4-hour board approved ethics course every 2 years.

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 20 hours in the reporting period with no repetitions unless substantial changes to the material. Authorship credits are limited to 10 hours in any CPE reporting period. Non-technical courses are limited to no more than 20 credit hours in the reporting period. Credit for college/university courses is limited to 20 hours per year.

**Other State Policies:** All CPE shall be offered by board contracted CPE sponsors. Credit hours may be claimed from other organizations not recognized as formal CPE sponsors, for example: (1) Financial Accounting Standards Board (FASB); (2) Governmental Accounting Standards Board (GASB); (3) FASB's Emerging Issues Task Force (EITF); (4) AICPA (5) Financial Executives Institute's Committee on Corporate Reporting (FEI/CCR); (6) National Association of Accountants' Management Accounting Practices Committee; (7) Programs specifically approved by the Board on a request basis **NOTE: NASBA sponsors are NOT part of the exception and MUST be registered with the Board. WiseGuides IS registered with the Board.**

**Contact Info:** Texas State Board of Public Accountancy  
333 Guadalupe  
Tower III, Suite 900  
Austin, Texas 78701-3900

Phone: 512-305-7800  
Fax: 512-308-7875

**Web address:** <http://www.tsbpa.state.tx.us>

**Above Info Verified via website on:** 12/22/2009

**WiseGuides is registered as a CPE provider with the Texas Accountancy Board. WiseGuides Texas registration # is: 009376**

WiseGuides is registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the board as to the quality of our CPE program.

12/22/2009 **WiseGuides™ is a member of NASBA's National Registry of CPE Providers.** WiseGuides, Inc. is registered with the National Association of State Boards of Accountancy as a **Quality Assurance Service (QAS)** sponsor of continuing professional education. Please refer to our course listing as all of our courses are NOT eligible for QAS credits. WiseGuides™ is a qualified sponsor of **CPE for IRS Enrolled Agents (#056).** All WiseGuides™ self-study courses are interactive per NASBA guidelines.

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### Utah

**Renewal Date:** 9/30 in even years

**Reporting Period:** 1/1 to 12/31 biennially ending on odd-numbered years

**Required Hours:** 80 hours every 2 years. A carry over of 40 hours is allowed

**Ethics Required:** No

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 50% of total hours and up to 2 times class hours with a maximum of 24 hours allowed for one topic. The maximum credit for published books/articles is 25% of total hours. Credit to be determined by Board for published works. Must be formally reviewed by an independent party. CPE credits may only be claimed upon publication. Carry forward credits are limited to 40 hours. Carry forward credits do not count towards the 20-hour per year minimum requirement. Only the portions of committee or staff meetings that are designed as programs of learning and **comply with the NASBA/AICPA CPE standards qualify** for CPE credit. Half credits allowed after the first hour.

**Other State Policies:** None

**Contact Info:** Utah Board of Accountancy  
PO Box 146741  
Salt Lake City, Utah 84114-6741

Phone: 801-530-6628  
Fax: 801-530-6511  
Email: [dsjones@utah.gov](mailto:dsjones@utah.gov)

**Web address:** <http://www.dopl.utah.gov/licensing/accountancy.html>

**WiseGuides™ CPE courses are all interactive and they comply with the NASBA/AICPA CPE standards quality for CPE credit.**

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Vermont**

**Renewal Date:** 7/31 on odd-numbered years

**Reporting Period:** 8/1 to 7/31 biennially, ending on odd-numbered years

**Required Hours:** 80 hours with a minimum of 40 hours each year

**Ethics Required:** Yes. 4 credits every 2 years. Course based on the AICPA Code of Conduct and Vermont Accountancy Statutes and Rules

**Subject Breakdown:** 8 hours in Accounting and Auditing

**Credit Limits:** Maximum credit is 64 hours or 80% in the combination of self study, instructor/discussion leader and published articles/books. Authorship credits are limited to 20 hours. Instructor credits are limited to 40 hours and no repeat credits allowed without substantial changes to materials. Carry forward credits are limited to 10 hours.

**Other State Policies:** Vermont **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service (QAS).** Formal courses of learning which contribute to the growth of professional knowledge and competence of an individual in the practice of public accountancy are creditable.

**Contact Info:** Vermont Board of Public Accountancy Office of Professional Regulation  
National Life Bldg  
North FL2  
Montpelier, Vermont 05620-3402

Phone: 802-828-2837  
Fax: 802-828-2465

**Web address:** <http://vtprofessionals.org/opr1/accountants>

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Virgin Islands**

**Renewal Date:** N/A  
**Reporting Period:** N/A

**Required Hours:** N/A

**Ethics Required:** N/A

**Subject Breakdown:** N/A

**Credit Limits:** N/A

**Other State Policies:** The Virgin Islands do not require continuing professional education.

**Contact Info:** Virgin Islands Board of Public Accountancy, Department of Licensing and Consumer Affairs  
Office of Boards and Commissions  
Golden Rock Shopping Center  
Christiansted, St Croix, Virgin Islands 00820

Phone: 340-773-4305  
Fax: 340-773-9850

**Web info:** <http://www.dlca.gov.vi>

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Virginia**

**Renewal Date:** 30th of assigned month.

**Reporting Period:** 1/1 to 12/31 over a rolling 3-year period

**Required Hours:** 120 hours every 3 years rolling, with a minimum of 20 per year

**Ethics Required:** Yes, 2 hours annually relating to standards of conduct, Code of Virginia statutes relating to public accountancy and Board's regulations.

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for instructors is 30 hours every 3 years, with no repetitions. The maximum credit for authored published materials is 10 hours. Half credits are allowed after the first hour. Self-study is allowed full credit if interactive; 1/2 credit otherwise.

**Other State Policies:** CPE from providers registered with NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service (QAS) are accepted.

**Contact Info:** Virginia Board of Accountancy  
9960 Mayland Drive  
Suite 402  
Richmond, Virginia 23233

Phone: 804-367-8505  
Fax: 804-367-2174  
Email: [boa@boa.state.va.us](mailto:boa@boa.state.va.us)

**Web address:** <http://www.boa.state.va.us>

*Please note: The CPE Information provided in this section relates to CPAs only.*

#### **Washington**

**Renewal Date:** 6/30

**Reporting Period:** 1/1 to 12/31 triennially

**Required Hours:** 120 hours

**Ethics Required:** Yes. 4 credits every 3 years applicable to the practice of public accounting in Washington State.

**Subject Breakdown:** None

**Credit Limits:** Non-technical CPE credit is limited to 24 CPE hours per 3-year period. Authorship/Publication Requirement - after the first 30 hours, any additional credit will be determined by the Board. Practice Review is limited to 32 hours. Credit for instruction is limited to 72 hours. Half credits are allowed after the first hour.

**Other State Policies:** Qualifying subjects include accounting, auditing, tax, management advisory, economics, business law, statistics, mathematics, computer science, personnel/hr, business management and organization, specialized industry and applications, personal financial planning and professional ethics. Nontechnical courses include marketing, communications, production, social environment of business, behavioral, personal development and administrative practice.

**Contact Info:** Washington State Board of Accountancy  
PO Box 9131  
Olympia, Washington 98507-9131

Phone: 360-753-2585  
Fax: 360-664-9190

**Web address:** <http://www.cpaboard.wa.gov>

*Please note: The CPE Information provided in this section relates to CPAs only.*

**West Virginia**

**Renewal Date:** 6/30

**Reporting Period:** 1/1 to 12/31 over a rolling 3-year period

**Required Hours:** 120 hours with a minimum of 20 hours per year

**Ethics Required:** No

**Subject Breakdown:** None

**Credit Limits:** The maximum credit for articles/books is 60 hours per publication. The maximum credit for instructors is 60 hours per course per year with no repetitions unless substantial changes in material. Principles of Accounting does not count for credit for attendance or instruction. **Self study is acceptable if approved by NASBA, the AICPA, or state CPA society.**

**Other State Policies:** West Virginia **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors.**

**Contact Info:** West Virginia Board of Accountancy  
106 Capitol Street  
Suite 100  
Charleston, West Virginia 25301-2610

Phone: 304-558-3557  
Fax: 304-558-1325

**Web address:** <http://www.wvboacc.org/>

*Please note: The CPE Information provided in this section relates to CPAs only.*

**Wisconsin**

**Renewal Date:** N/A

**Reporting Period:** N/A

**Required Hours:** N/A

**Ethics Required:** N/A

**Subject Breakdown:** N/A

**Credit Limits:** N/A

**Other State Policies:** Wisconsin does not require continuing professional education.

**Contact Info:** Wisconsin Accounting Examining Board  
1400 East Washington Avenue  
Madison, Wisconsin 53708-8935

Phone: 608-266-2112

Fax: 608-267-0644

**Web address:** <http://www.drl.state.wi.us/>

*Please note: The CPE Information provided in this section relates to CPAs only.*

### Wyoming

**Renewal Date:** 12/31

**Reporting Period:** 1/1 to 12/31 over a rolling 3-year period

**Required Hours:** 120 hours every 3 years

**Ethics Required:** Yes. 4-hour approved course on the provisions of the Wyoming CPA Act and Wyoming Rules and Regulations within six (6) months of the date of the initial permit and a 4-hour approved course every three years thereafter. Currently, three courses have been approved for this purpose: 1) Wyoming Ethics - Accountants Education Group 2) Wyoming Statutes & Rules Course (Self-study) Wyoming Society of CPAs; and 3) Wyoming Society of CPAs - Stuart Webster's Course (5/04). See board's website for further details.

**Subject Breakdown:** None

**Credit Limits:** A maximum of 24 hours in non-technical subjects is allowed. The maximum credit for instructors is 50%, or 60 hours with no repetitions. The maximum credit for published articles/books is 25% or 30 hours, provided a copy of the publication is available. Independent study is accepted under a qualified sponsor/provider who has met the applicable program standards. Independent study is limited to 12 hours in any renewal period. Half credits are accepted after first hour of CPE.

**Other State Policies:** Wyoming **accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and/or the Quality Assurance Service (QAS).**

**Contact Info:** Wyoming Board of Certified Public Accountants  
2020 Carey Avenue  
Cheyenne, Wyoming 82002-0610

Phone: 307-777-7551  
Fax: 307-777-3796  
Email: [pmorga@state.wy.us](mailto:pmorga@state.wy.us)

**Web address:** <http://cpaboard.state.wy.us>