



## INSTRUCTIONS FOR COMPLETING THIS FORM

1. Courses must be listed in chronological order directly on the form to make it complete. Original signature and date is required. Licensees should retain documentation evidencing course completion for at least two years in the event they are selected for the CPE audit. NOTE: IF COMPLETING THIS FORM IN RESPONSE TO CPE AUDIT PLEASE INCLUDE THE ETHICS COURSE NUMBER AND DATE COMPLETED IN THE ETHICS HIGHLIGHT BOX.
2. List the hours claimed in the appropriate column. Half-hour increments are allowed. Fractional hours must be rounded down to the nearest half-hour. Any fractional hour reported that is less than one half-hour will be removed. Total all columns and indicate the total of all hours from all categories in the box at bottom.
3. Please indicate self-study or correspondence course(s) by writing the provider's name and marking the box beside the provider's name. Please also note all self-study continuing professional education courses qualifying for accounting and/or auditing and technical business credit must be taken from providers approved by NASBA's Quality Assurance Service (OAS) program. OAS approved providers and courses can be found on NASBA's website at <https://www.nasba.org/> or by telephone at 615.880.4200.
4. Credit can be claimed for two types of activity: (1) hours earned as a participant and (2) hours earned as an instructor or lecturer. If you are reporting hours of instruction, you may claim double credit for the first presentation of the course, single credit for the second presentation of the same course and no credit thereafter except for new content (See Rule 61H1-33.003(4)(b)3, F.A.C.
5. Continued Professional Education Hours required for:
  - a. Renewals: Pursuant to Rule 61H1-33.003(1)(a), F.A.C., in any given reestablishment period, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 20 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least 4 hours shall be in Florida Board-approved ethics. Pursuant to Rule 61H1-33.003(1)(b), F.A.C., Florida certified public accountants who do not meet the requirements by June 30<sup>th</sup> will be granted an automatic extension until September 15<sup>th</sup> provided the Florida certified public accountant completes an additional 8 hours in accounting and auditing subjects. An automatic extension will be granted until December 31<sup>st</sup> provided the Florida certified public accountant completes an additional 16 hours in accounting and auditing subjects.
  - b. Endorsement Applicants: Pursuant to Rule 61H1-29.003(1), F.A.C., any applicant seeking licensure by endorsement under Section 473.308(7)(a), F.S., and having not been licensed in another state, shall have completed continuing education meeting the requirements of Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application. Pursuant to Rule 61H1-29.003(2), F.A.C., any applicant seeking licensure by endorsement under s. 473.308(7) (b), F.S., and having been licensed in another state, shall have completed whatever continuing professional education is required by that state to maintain an active license to practice public accounting in that state, so long as such requirements are equivalent to those required by Rule 61H1-33.003, FAC., for the two (2) years immediately preceding the filing of the application.
  - c. Reactivation Applicants: Pursuant to Rule 61H1-33.006(2), F.A.C., each such application shall demonstrate successful completion of the required number of continuing professional education hours. (a) Licensees who have been inactive or delinquent for one reporting period following their most recent current/active license, shall satisfy the requirements of their most recent biennium while active plus 40 additional CPE hours in the following manner: 120 total hours to include at least 20 hours in accounting/auditing subjects, 4 hours in board approved ethics, and no more than 20 hours in behavioral subjects. (b) Licensees who have been inactive for no more than two reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 120 additional CPE hours in the following manner: 200 total hours to include at least 30 hours in accounting/auditing subjects, 4 hours in board approved ethics, and no more than 20 hours in behavioral subjects. (c) Licensees who have been inactive for three or more reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 200 additional CPE hours in the following manner: 280 total hours to include at least 40 hours in accounting/auditing subjects, 4 hours in board approved ethics, and no more than 20 hours in behavioral subjects. Pursuant to Rule 61H1-33.006(3), F.A.C., Florida certified public accountants who have been inactive for two or more reporting periods since maintaining a current/active license must complete at least 60% of the necessary hours in the 24-months immediately preceding the date of the application for reactivation and the remaining 40% may have been completed no more than 48 months immediately preceding the date of the application for reactivation.
6. CPE Guidelines: The Accounting and Auditing category include courses on financial reporting, financial auditing, the related pronouncements, and accounting for specialized industries. The technical business category includes courses on taxation, practice administration, management, and marketing, MAS, and general business subjects. The behavioral category includes courses on oral and written communication, and social environment of business. The ethics courses are approved by the Florida Board of Accountancy. For a list of approved ethics courses go to <http://www.myfloridalicense.com/dbpr/cpa/documents/FloridaBoardofAccountancyEthicsApprovalList.pdf>. Contact 850.921.8582 with questions regarding approved courses.