

INSTRUCTIONS FOR COMPLETING THIS FORM

1. Courses must be listed in chronological order directly on the form to make it complete. An 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 THE CPE AUDIT, PLEASE INCLUDE THE ETHICS COURSE NAME AND DATE COMPLETED IN THE BOX AT THE BOTTOM OF THE FORM.**
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. All fractional hours reported that are less than one half-hour will be removed. Total each column and indicate the total of all hours combined from each category in the Total of All Hours box.
3. Please indicate self-study or correspondence course(s) by 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 (QAS) program.** QAS approved providers and courses can be verified on NASBA's National Registry of CPE Sponsors website at <https://www.nasbaregistry.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. Continuing 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 eight (8) 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 four (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 30th will be granted an automatic extension until September 15th, provided the Florida certified public account completes an additional eight (8) hours in accounting and auditing subjects. An automatic extension will be granted until December 31st, provided the Florida certified public accounting completes an additional 16 hours in accounting and auditing subjects.
 - b. **Reactivation and Reinstatement Applicants:** Pursuant to Section 473.313(2), F.S., licensees who are inactive or delinquent shall satisfy the requirements in the following manner: 120 total hours of CPE to include at least 30 hours in accounting/auditing subjects, eight (8) hours in board approved ethics, and no more than 30 hours in behavioral subjects. All continuing professional education courses must be completed no more than twenty-four (24) months immediately preceding the date of the application for reactivation. Pursuant to Section 473.313(5), F.S., applicants seeking reinstatement of a null and void license shall also complete the CPE requirements stated in Section 473.313(2) referenced herein.
6. **CPE Guidelines:** The accounting and auditing category includes 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/BdApprovedEthicsList.pdf>. Contact 850.921.8582 with questions regarding approved courses.

NOTE: If claiming an ethics course that is not Florida board-approved, it will be counted as behavioral.

For more information regarding the requirements, please refer to Chapter 61H1, Florida Administrative Code and Chapter 473, Florida Statutes. Links are located on the board's website under [Statutes and Rules](#).