

INSTRUCTIONS FOR COMPLETING DBPR CPA 41: CPE REPORTING FORM

1. This form must be printed and submitted with your application package. All information requested on the form must be completed. **Courses must be listed directly on the form to make it complete.** Incomplete forms cannot be evaluated and will be returned. (Licensees should retain a copy for their files). Photo copies are acceptable. However, original signatures are required.

2. Continuing Professional Education (CPE) Requirements:

- a. **Reactivation:** Each Florida certified public accountant who has requested inactive status or has become delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant, i.e., engage or reengage in the practice of public accounting in Florida shall complete the required hours of CPE.
- b. **CPE Hours Requirements:** 60% of hours can be completed within 48 months and 40% can be completed within 24 months preceding the date of the application.
 - 61H1-33.006(2)(a), F.A.C. Florida certified public accountants who have been inactive or delinquent for one reporting period following their most recent current/active license, shall satisfy the requirement of their most recent biennium while active plus 40 additional CPE hours in the following manner: Accounting/Auditing - At least 20 hours; Ethics – At least 4 hours; Behavioral – No more than 20 hours; Total Hours – 120 Hours.
 - 61H1-33.006(2)(b), F.A.C. Florida certified public accountants who have been inactive for no more than two reporting periods since maintaining a current/active license, shall satisfy the requirement of their most recent biennium plus 120 additional CPE hours in the following manner: Accounting/Auditing - At least 30 hours; Ethics – At least 4 hours; Behavioral – No more than 20 hours, Total Hours – 200 Hours.
 - 61H1-33.006(2)(c), F.A.C. Florida certified public accountants who have been inactive for three or more reporting periods since maintaining a current/active license, shall satisfy the requirement of their most recent biennium plus 200 additional CPE hours in the following manner: Accounting/Auditing - At least 40 hours; Ethics – At least 4 hours; Behavioral – No more than 20 hours, Total Hours – 280 Hours

c. **Certificates of completion:** Each certificate must contain all of the following information to be accepted: Provider's Name,

Provider's Signature, Course Name/Title, Number of Hours Received, Licensee's Name, and Date of Completion.

- d. **Endorsement:** The minimum requirements in a two year period immediately preceding the date of the application to include completion of at least 80 total CPE hours, of which at least 20 hours must be in accounting/auditing subjects, and no more than 20 hours may be in behavioral subjects. (Do not submit certificates of completion with endorsement application.)
3. The accounting/auditing category includes courses on financial reporting, financial auditing, the related pronouncements, and accounting for specialized industries. The Technical Business Subjects category includes courses on taxation, MAS, and general business subjects. The Behavioral category includes courses on oral and written communication, practice administration, management, and marketing. **CPE Guidelines Link:** <http://www.myfloridalicense.com/dbpr/cpa/CPE.html>
 - Board Approved Ethics Providers: click link **Approved Ethics Providers**
 4. Please indicate self-study or correspondence course(s) by writing the providers name and marking the box beside the sponsor's name. Please note all self-study continuing education courses qualifying for accounting/auditing and technical business subjects credit must be taken from sponsors approved by NASBA's Quality Assurance Service (QAS) program. Sponsors that are approved QAS providers can be found on NASBA's website at **www.nasba.org** or by contacting NASBA at 615.880.4200.
 5. Credit can be claimed for two types of activity:
 - Hours earned as a participant and
 - 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.).

6. List the hours claimed in the appropriate column. You may only report whole hours and half-hour increments. Fractional hours must be rounded down to the nearest half hour. Any fractional hours reported that are less than a half hour will be removed. Total all columns and indicate the total of all hours from all categories in the box at bottom.

7. The form must be signed and dated.

8. You are required to notify the Board office in writing of address changes (Rule 61H126.005, F.A.C.). A change of address on this reporting form will not constitute official notification and will not result in an address change.

If there are any questions regarding the use of this form, please contact us at Call.Center@DBPR.State.FL.US or via telephone at 850.487.1395.