

**Note: The following continuing education requirements apply to all active credential holders. ACAT CPE reporting cycles always begin on July 1 and end on June 30, and always run for three years. The current CPE reporting cycle began on **July 1, 2008** and will end **June 30, 2011**.**

ACCREDITATION TYPE	TOTAL HOURS OF CONTINUING PROFESSIONAL EDUCATION (JULY 1, 2008-JUNE 30, 2011)	REQUIRED & ELECTIVE CPE HOUR BREAKDOWN
<b>Accredited Business Accountant/Advisor® (ABA)</b>	120 hours of CPE during each three-year cycle or 40 CPE hours per year	At least 24 hours in accounting or related subjects (finance, business management, technology, business law); plus at least 24 hours in taxation; plus 4 hours in ethics. The remaining hours can be in subjects that relate to your particular area of practice or employment.
<b>Accredited Tax Advisor® (ATA)</b>	90 hours of CPE during each three-year cycle or 30 CPE hours per year	At least 86 hours in taxation or related subjects (accounting, finance, technology, business law) or subjects that relate to your particular area of practice or employment; plus 4 hours in ethics.
<b>Accredited Tax Preparer® (ATP)</b>	72 hours of CPE during each three-year cycle or 24 CPE hours per year	At least 68 hours in taxation or related subjects (accounting, finance, technology, business law) or subjects that relate to your particular area of practice or employment; plus 4 hours in ethics.
<b>Elder Care Specialist™ (ECS)</b>	72 hours of CPE during each three-year cycle or 24 CPE hours per year	At least 24 hours in eldercare issues (retirement, asset management, Social Security, Medicare, long-term care, trusts and estates); plus 4 hours in ethics. The remaining hours can be in accounting, taxation, finance, technology, business law or subjects that relate to your particular area of practice or employment.
<b>Multiple Credentials</b>	Credential holders who have more than one credential need to have total hours of CPE for the credential with the highest requirement—not the combined number of hours.	Must meet the specific requirements of each credential. For example, for the ABA and ECS, at least 120 hours total, with 24 hours in accounting and related subjects for the ABA and 24 hours in eldercare issues for the ECS plus 4 hours of ethics.
<b>Credentials Acquired During a CPE Cycle</b>	Prorate the CPE needed based on the number of months a credential has been held during a CPE reporting cycle.	The current CPE cycle runs from July 1, 2008 to June 30, 2011.

*\*Inactive and retired credential holders do not have a CPE requirement.*

## CPE Courses & Opportunities

Acceptable CPE are programs that contribute directly to the professional competence of an accredited individual. Acceptable programs include:

- **Continuing Education Programs Offered by Professional Accounting, Tax, and Financial Organizations:** including live classes and correspondence/self study courses.
- **University or College Courses:** each semester hour credit equals 10 CPE hours.
- **Speaker, Instructor or Discussion Leader:** two hours for subject preparation and one hour for each hour of teaching provided the session meets CPE requirements. Speakers may not claim CPE for a repeat presentation unless it has substantially changed. The maximum credit will not exceed 50 percent of the requirement.
- **Published Articles and Books:** up to 25 percent of the renewal period requirement.

## CPE Courses That Meet Multiple Requirements

CPE courses can meet multiple requirements. For example, for a 16 hour CPE program on trusts which includes trust accounting, tax preparation for trusts, and fiduciary responsibilities, the course will meet 16 hours of the total CPE requirement. The CPE can also be applied to meet 16 hours of the accounting requirement for the ABA, 16 hours of the taxation requirement for the ATA and/or ATP, and 16 hours of the eldercare requirement for the ECS. The section of the

course on fiduciary responsibility could be applied to the ethics requirement.

## Failure to Complete or Report CPE

If you have not earned the required CPE at the end of a cycle, you may apply for a 6-month extension of time. If you do not complete and report your CPE hours, your credential will be suspended. Once your credential is suspended, you will have a limited amount of time to meet the qualifications for reinstatement.

## CPE Diary

Document your CPE using the ACAT CPE Diary. Download it at  
<http://www.acatcredentials.org/download-file/forms/CPEDiaryonly.pdf>

# CPE PRO-RATED SCHEDULE

(For Those Who Earn Their ACAT CREDENTIAL After the Start of the THREE-YEAR Monitoring Period)

Month Credential Was Earned	ABA	ATA	ATP or ECS/ARA	No Services to Public
July 2008	120	90	72	48
August 2008	117	88	70	47
September 2008	113	85	68	46
October 2008	110	83	66	45
November 2008	107	80	64	43
December 2008	103	78	62	42
January 2009	100	75	60	41
February 2009	97	73	58	39
March 2009	93	70	56	38
April 2009	90	68	54	36
May 2009	87	65	52	35
June 2009	83	63	50	34
July 2009	80	60	48	32
August 2009	77	58	46	31
September 2009	73	55	44	30
October 2009	70	53	42	28
November 2009	67	50	40	27
December 2009	63	48	38	26

Month Credential Was Earned	ABA	ATA	ATP or ECS/ARA	No Services to Public
January 2010	60	45	36	24
February 2010	57	43	34	23
March 2010	53	40	32	22
April 2010	50	38	30	20
May 2010	47	35	28	19
June 2010	43	33	26	18
July 2010	40	30	24	16
August 2010	37	28	22	15
September 2010	33	25	20	14
October 2010	30	23	18	12
November 2010	27	20	16	11
December 2010	23	18	14	10
January 2011	20	15	12	8
February 2011	17	13	10	7
March 2011	13	10	8	6
April 2011	10	8	6	4
May 2011	7	5	4	3
June 2011	3	3	2	1

**ABA:** Accredited Business Advisor/Accountant; **ATA:** Accredited Tax Advisor; **ATP:** Accredited Tax Preparer; **ARA/ECS:** Accredited Retirement Advisor/Elder Care Specialist

The National Society of Accountants (NSA) and its Affiliated State Organizations offer approved ACAT CPE at the national and state level, in a variety of formats including live face-to-face courses, webinars, and self-study programs.

For more information, go to [www.nsacct.org](http://www.nsacct.org)



Every tax and accounting professional needs a professional credential.

1010 N. Fairfax Street, Alexandria, VA 22314-1574

PHONE: 888.289.7763 FAX: 703.549.2984

EMAIL: [info@acatcredentials.org](mailto:info@acatcredentials.org)

WEB: [www.acatcredentials.org](http://www.acatcredentials.org)