

2012 License/Registration Renewal Requirements

	Renewal period	Hours for renewal	Special requirements
CPAs – California Board of Accountancy	<p>License renewal cycle is two years</p> <p>License expires on the last day of the licensee’s birth month</p> <p>Licensees born in an even year renew in even years, and licensees born in an odd year renew in odd years</p>	<p>80 hours each renewal cycle, at least 20 hours per year, beginning January 1, 2012, 12 of which must be technical subjects</p> <p>Must complete four hours of ethics education every two-year renewal cycle, and two hours of Board-approved regulatory review every six years (every third renewal cycle)</p> <p>Credits are based on a 50-minute hour</p>	<p>CPAs with A&A requirement must complete 24 of the 80 hours in A&A courses, and take an eight-hour fraud course</p> <p>CPAs who perform government audits must complete 24 of the 80 hours in government courses, and take an eight-hour fraud course</p>
CPAs – AICPA	<p>Membership renewal cycle is three years</p> <p>Membership year runs from August 1 through July 31</p> <p>Dues must be paid annually</p>	<p>120 hours each renewal cycle</p> <p>Satisfaction of state board requirements will meet AICPA requirements</p> <p>Credits are based on a 50-minute hour</p>	<p>Must be member in good standing with the BOA</p> <p>Hours are submitted annually with dues</p>
EAs – IRS	<p>License renewal cycle is three years, with year ending December 31</p> <p>Applications for renewal are required between November 1 and January 31 of every subsequent third year, according to the last number of the individual’s Social Security number</p>	<p>72 hours each renewal cycle</p> <p>Must complete a minimum of 16 hours each year</p> <p>Hours must be completed by December 31 of each year</p> <p>Credits are based on a 50-minute hour</p>	<p>For each year of the renewal period, must complete two hours of ethics or professional conduct</p>
CFPs	<p>License renewal cycle is two years</p> <p>License expires on the last day of the licensee’s birth month</p> <p>Licensees born in an even year renew in even years, and licensees born in odd years renew in odd years</p>	<p>30 hours each renewal cycle</p> <p>Hours are reported by course provider or CFP as they are completed</p> <p>Credits are based on a 50-minute hour</p>	<p>Must complete a two-hour pre-approved course on the CFP Board’s Code of Ethics and Professional Responsibility and/or Financial Planning Practice Standards each reporting period</p>
Attorneys	<p>License renewal cycle is three years</p> <p>Membership fees must be paid annually</p> <p>Minimum continuing education requirements must be met every third year, based on the member’s compliance group</p> <p>Last names starting with A-G must submit next compliance statement by February 1, 2013; H-M must submit next compliance statement by February 1, 2012; N-Z must</p>	<p>25 hours each three year compliance period</p> <p>Maximum of 12.5 self-study hours</p> <p>Credits are based on a 60-minute hour</p>	<p>Must complete four hours of legal ethics every three years</p> <p>Must complete one hour of prevention/ detection of substance abuse every three years</p> <p>Must complete one hour of elimination of bias in the legal profession every three years</p>

	submit next compliance statement by February 1, 2014		
EAs – NAEA/ CSEA	Hours must be submitted annually Membership year is July 1 through June 30. Members report hours for previous calendar year	Must complete a minimum of 30 hours each calendar year Credits are based on a 50-minute hour	Must complete two hours of ethics in each calendar year
CTECs	Registration must be renewed annually Continuing education must be completed by October 31 of each year	20 hours each renewal cycle Credits are based on a 50-minute hour	12 hours of federal taxation Four hours of California taxation Two hours of ethics Two hours of either federal or California taxation
RTRPs*	Registration must be renewed annually by December 31	15 hours each renewal cycle. Credits are based on a 50-minute hour.	Three hours of federal tax update 10 hours of other federal tax Two hours of ethics
*Requirements are in effect beginning in 2012. Requirement pertains to any tax return preparer who is not exempt (not a CPA, EA or attorney).			