

CPE Credits for Classes at ONLC Training Centers

Continuing Professional Education (CPE) credits are determined and approved by individual state boards. Many states do not require sponsorship agreements with training providers like ONLC. However, each state board has final authority on the acceptance of individual courses for CPE credit. Students should contact their state board to see if a class is approved for CPE credit prior to registering.

For your convenience below is information by state (as of July 01, 2010). This information should only be used for general guidance. State requirements, contact information and web links provided are subject to change without notice or announcement to ONLC Training Centers.

ONLC Training Centers is licensed by the State of NJ and the State of PA for CPE credits. Our sponsor numbers for those states are listed in the appropriate sections below.

ALABAMA:

- Board does not require sponsor registration.
Requires 40 CPE credits per year, eight of which must be in accounting and auditing.
- Reporting date is annually on 9/30.
- Alabama State Board of Public Accountancy: Phone: 334/242-2711 - Fax: 334/242-2711
- Web Site: <http://www.asbpa.alabama.gov/>

ARKANSAS:

- ONLC Training Centers has elected not to participate in this state as a sponsor of CPE credit for Arkansas CPAs due to an Arkansas Board requirement that expensive registration fees be paid annually to NASBA.
- Arkansas State Board of Accountancy: Phone: 501/682-1520 Fax 501/682-5538

ARIZONA:

- Board does not require sponsor registration.
Requires 80 hours in two years preceding biennial renewal.
- Reporting date is biennial during month of birth date.
- Arizona State Board of Accountancy: Phone: 602/255-3648 - Fax: 602/255-1283
- Web Site: <http://www.azaccountancy.gov/>

CALIFORNIA:

- Board does not require sponsor registration.
- Requires 80 hours in two years.
- Government agency practitioners are required to take 24 hours in government CPE in addition to basic requirements.
- Reporting is biennially on last day of birth month.
- California State Board of Accountancy: Phone: 916/263-3680 - Fax: 916/263-3675
E-mail: renewalinfo@cba.ca.gov Web Site: <http://www.dca.ca.gov/cba>

COLORADO:

- Board does not require sponsors to be registered.
Requires 80 hours in two year period preceding biennial renewal, no less than 20 hours in one year.
- At least 32 hours must be in accounting and auditing and two hours in ethics.
- Colorado State Board of Accountancy: Phone: 303/894--7800; - Fax: 303/894-7790
Web Site: <http://www.dora.state.co.us/accountants/>
- The Board does not give advice or interpret the Standards for CPE providers or certificate holders.
- The Board does not review courses for providers or certificate holders to determine compliance with those Standards.
- The Board does not maintain a list of pre-approved CPE courses, endorse any particular provider or make referrals to certificate holders regarding CPE course providers.
- Certificate holders must contact the CPE Provider to determine if the CPE meets and complies with the NASBA/AICPA Standards.

CONNECTICUT:

- Board does not require sponsor registration.
Requires 40 hours per year. Reporting date is annually on 7/31.
- Connecticut State Board of Accountancy: Phone: 860/566-7835; - Fax: 860/566-5757
- Web Site: <http://www.ct.gov/sboa/site/default.asp>

DISTRICT OF COLUMBIA:

- Board does not require sponsor registration.
Reporting date is biennially on 10/31 every odd year.
- District of Columbia Board of Accountancy: Phone: 202/727-7468; - Fax: 202/727-8030
- Web Site: http://app.dcra.dc.gov/information/build_pla/occupational/accountancy/index.shtm

DELAWARE:

- Board does not require sponsor registration.
- Requires 80 hours in a two year period since the biennial renewal date.
- 20% minimum in accounting or auditing and another 20% minimum in taxation.
- Reporting date is biennially on 6/30 of odd-numbered years.
- Delaware State Board of Accountancy: Phone: 302/739-4522; - Fax: 302/739-2711
- Web Site: <http://www.dpr.delaware.gov/boards/accountancy/index.shtml>

FLORIDA:

- ONLC Training Centers has elected not to register in this state as a sponsor of CPE credit for CPAs to meet this State's Board of Accountancy requirements.
- Requires 80 hours per 2-year period (20 of such hours in accounting and auditing, no more than 20 in behavioral subjects).
- Reporting date is 7/15 prior to biennial license renewal.
- Florida Board of Accountancy: Phone: 352/955-2165; - Fax: 352/955-2164

GEORGIA:

- Board does not require sponsor registration. Requires 80 hours in 2 years immediately preceding the renewal date, with at least 20 hours earned per year.
- At least 20% of the hours must be in accounting and auditing subject areas.
- May carry over up to 15 hours to next period, provided not in accounting and auditing subjects.
- Reporting date is biennially on 12/31.
- Georgia State Board of Accountancy: Phone: 404/656-2281; Fax 404/651-9532
- Web Site: <http://sos.georgia.gov/plb/accountancy/>

HAWAII:

- ONLC Training Centers has elected not to register in this state as a sponsor of CPE credit for CPAs to meet this State's Board of Accountancy requirements.
- Board requires 80 hours in biennium. May carry over up to 40 excess hours. Reporting date is biennially on 12/31 of every odd numbered year.
- Hawaii Board of Public Accountancy: Phone: 808/586-2694; - Fax: 808/586-2689
- Web Site: <http://hawaii.gov/dcca/pvl/boards/accountancy>

IDAHO:

- Board does not require sponsor registration.
- Requires 80 hours of CPE in biennium immediately preceding renewal period.
- No less than 30/50 split over 2 years. Reporting date is annually on 1/31.
- Idaho State Board of Accountancy: Phone: 208/334-2490; - Fax: 208/334-2615
- Web Site: <http://www.isba.idaho.gov/>

ILLINOIS:

- ONLC Training Centers has elected not to register in this state as a sponsor of CPE credit for CPAs to meet this State's Board of Accountancy requirements.
- Requires 120 hours every three years. No minimum annual requirement.
- Reporting date is September 30th beginning 1997, and every three years thereafter.
- Illinois Department of Professional Regulation: Phone: 217/785-0800; Fax: 217/782-7645
- Web Site: <http://www.idfpr.com/>

INDIANA:

- ONLC Training Centers has elected not to register in this state as a sponsor of CPE credit for CPAs to meet this State's Board of Accountancy requirements.
- Requires 120 hours every three years.
- At least 10% of minimum must be in accounting and auditing subjects and at least 2 hours of the 120 hour requirement must be in ethics for accountants.
- Indiana Board of Accountancy: Phone: 317/232-5987; - Fax: 317/232-2312.
- Web Site: <http://www.in.gov/pla/accountancy.htm>

IOWA:

- Board does not require sponsor registration.
Requires 120 hours every 3 years.
- Personal development courses are limited to 20% of total hours.
- Reporting date is annually on 12/31.
- Iowa Accountancy Examining Board: Phone: 515/281-4126; - Fax: 515/281-7411;
Web Site: <http://www.state.ia.us/government/com/prof/account/home.html>

KANSAS:

- Under new regulations, the Kansas Board of Accountancy requires all programs to incur administrative fees to join NASBA-QAS. We have declined to join this organization and therefore our programs do not meet the new regulations for CPA credit with the Kansas Board of Accountancy.
- Board requires 40 hours every year within the biennial renewal period.
- May carry over up to 20 hours from the first year to the second, but may not acquire less than 40 hours in the first year of the biennium.
- Reporting date is biennially on 6/30 of the specific renewal year.
- Kansas Board of Accountancy Phone: is 913/296-2162

KENTUCKY:

- Board does not require sponsor registration.
- Board requires 80 hours every two calendar years if practicing public accounting; 60 hours every two calendar years if not practicing public accounting on a full-time basis. Reporting date is biennially on or before 7/1 at the time license is renewed.
- Kentucky State Board of Accountancy: Phone: 502/595-3037; - Fax: 502/595-4281
- Web Site: <http://cpa.ky.gov/>

LOUISIANA:

- Board does not require sponsor registration.
Requires 120 hours every three years with at least two hours of Professional Ethics per reporting period.
- Reporting date is triennially on 12/31.
- State Board of CPAs of Louisiana: Phone: 504/566-1244; - Fax: 504-566-1252
- Web Site: <http://www.cpaboard.state.la.us/>

MAINE:

- Board does not require sponsor registration.
Requires 20 hours during 12 months preceding registration.
- Reporting date is annually on 8/31.
- Maine Board of Accountancy: Phone: 207/624-8603; - Fax: 207/624-8637
- Web Site: <http://www.maine.gov/pfr/professionallicensing/index.shtml>

MARYLAND

- The State Board is no longer officially pre-approving programs. However, you may contact a State Board representative to review your course outline to ensure that it meets the general CPE guidelines.
- Requires 80 hours in two-year period preceding biennial registration.
- We have entered into an agreement with the Maryland State Board of Public Accountancy to meet the requirements of Chapter 02.03B of the Regulations.
- Maryland State Board of Public Accountancy: Phone: 410/333-6322; - Fax: 410/333-6314
Web Site: <http://www.dllr.state.md.us/license/cpa/>

MASSACHUSETTS:

- Board does not require sponsor registration.
Requires 80 hours in two year period preceding biennial permit renewal.
- Reporting date is biennially on 6/30.
- Any person with a late renewal should refer to the [rules and regulations \(252 CMR\)](#) regarding CPE, as the requirements to renew are different based on the number of years expired.
- Massachusetts Board of Public Accountancy: Phone: 617/727-1806; - Fax: 617/727-0139

MICHIGAN:

- Board does not require sponsor registration.
Requires 40 hours per year, with a minimum of 8 hours in accounting and auditing subjects.
- Excess hours may be carried over to the next year.
- Reporting date is biennially by 7/31.
- Michigan Board of Accountancy: Phone: 517/373-0682; - Fax: 517/373-2795
- Web Site: http://www.michigan.gov/dleg/0,1607,7-154-35299_35414_35451---,00.html

MINNESOTA:

- Minnesota State Board of Accountancy requires all self-study programs to incur fees to join NASBA-QAS. As a result, ONLC Training Centers has declined to sponsor CPE programs for MN CPA credit.
- Minnesota State Board of Accountancy requires CPAs to obtain 120 hours in three year period preceding re-licensing.
- Reporting date is annually on 12/31, or three years after initial registration and every three years thereafter.
- Minnesota State Board of Accountancy: Phone: 651/296-7938; - Fax: 651/282-2644

MISSISSIPPI:

- Mississippi State Board of Accountancy requires all programs to incur fees to join NASBA-QAS. As a result, ONLC Training Centers has declined to sponsor CPE programs for Mississippi CPA credit.
- Requires 40 hours per year, with at least 20 hours earned during each 12-month period ending on 6/30.
- Mississippi State Board of Accountancy: Phone: 601/354-7320; - Fax: 601/354-729

MISSOURI:

- Board does not require sponsor registration.
- Missouri Board of Accountancy: Phone 314/751-0012
- Web Site: <http://pr.mo.gov/accountancy.asp>

MONTANA:

- Board does not require sponsor registration.
- Montana Board of Accountancy: 406/841-2388
- Web Site: http://bsd.dli.mt.gov/dli/bsd/license/bsd_boards/pac_board/board_page.asp

NEBRASKA:

- Board does not require sponsor registration.
- Nebraska State Board of Accountancy: 402/471-3595
- Web Site: <http://www.nbpa.ne.gov/>

NEVADA:

- Board does not require sponsor registration.
- Nevada Accountancy Board 702/786-0231
- Web Site: <http://www.nvaccountancy.com/>

NEW HAMPSHIRE:

- Board does not require sponsor registration.
- New Hampshire Accountancy Board: 603/271-3286
- Web Site: <http://www.nh.gov/accountancy/laws/index.htm>

NEW JERSEY:

- ONLC Training Centers: New Jersey Sponsor Registration No: **20CE00096200 (CE 962)**
- Board office at 973-504-6380.
- <http://www.njconsumeraffairs.gov/laws/accountancyregs.pdf> - Page 29-19

NEW MEXICO:

- Board does not require sponsor registration.
- New Mexico Accountancy Board 505/841-9108
- Web Site: <http://www.rld.state.nm.us/accountancy/ruleslaw.html>

NEW YORK:

- ONLC Training Centers is not currently registered as a CPE Sponsor for the State of New York.
- Board Requires 40 hours in the approved technical subjects or 24 hours exclusively in accounting, auditing or taxation, to be completed each year ending August 31st.
- New York State Board for Public Accountancy: 518/474-3836
- Web Site: <http://www.op.nysed.gov/prof/cpa/>

NORTH CAROLINA:

- Board does not require sponsor registration.
- North Carolina Accountancy Board 919/733-4222
- Web Site: <http://www.nccpaboard.gov/Clients/NCBOA/Public/Static/index.html>

NORTH DAKOTA:

- Board does not require sponsor registration.
- North Dakota Accountancy Board 800/532-5904
- Web Site: <http://www.nd.gov/ndsba/>

OHIO:

- Board does not require sponsor registration when registered as a sponsor in other states.
- Accountancy Board of Ohio: Phone: 614/466-4135; - Fax: 614/466-2628
- Web Site: <http://www.state.oh.us/acc/>

OKLAHOMA:

- ONLC Training Centers is not currently registered as a CPE Sponsor for the State of Oklahoma
- *Are technology courses such as Excel, Word, and computer software programs acceptable?*
Computer literacy is important in any business environment. Such courses are acceptable as long as the registrant can demonstrate to the satisfaction of the OAB they enhance his/her ability to provide professional services. The registrant should always be cognizant that the purpose of CPE is to maintain or improve his/her professional competence as a CPA or PA. It is important to develop a learning plan that addresses the broad range of knowledge, skills, and abilities needed to do so.
- Oklahoma Accountancy Board: 405/521-2397
- Web Site: http://www.ok.gov/oab_web/CPE/index.html

OREGON:

- Board does not require sponsor registration.
- Oregon Accountancy Board: 503/378-4181
- Web Site: <http://www.oregon.gov/BOA/docs/Div040.pdf>

PENNSYLVANIA:

- ONLC Training Centers is a registered sponsor #**PX-177217**
Board requires 80 hours during the two year period preceding biennial permit renewal of which 16 hours must be in accounting and auditing subjects and 8 credit hours of tax.
- A minimum of 20 hours must be taken each year.
- Reporting date is 12/31.
- Pennsylvania State Board of Accountancy: Phone: 717/783-1404
- Web Site: <http://www.dos.state.pa.us/bpoa/cwp/view.asp?a=1104&q=432428>

RHODE ISLAND:

- Board does not require sponsor registration.
- Rhode Island Accountancy Board: 401/277-3185
- Web Site: <http://www.dbr.state.ri.us/>

SOUTH CAROLINA:

- Board does not require sponsor registration
- South Carolina Accountancy Board: 803/896-4492

TEXAS:

- Students can submit up to 50% of their credits from non-registered sponsors by filling out this form: <http://www.tsbpa.state.tx.us/pdf/files/I0002.pdf>.
- Board requires 120 hours every three years with at least 20 hours each year.
- At least 50% of credits must be in technical subjects.
- Reporting date is annually on last day of birth month.
- Texas State Board of Accountancy: Phone: 512/305-7844 - Fax: 512/305-7875
- Web Site: <http://www.tsbpa.state.tx.us>

UTAH:

- Board does not require sponsor registration.
- Utah Accountancy Board: 801/359-3533
- Web Site: <http://www.dopl.utah.gov/>

VIRGINIA:

- ONLC Training Centers is not currently registered as a CPE Sponsor for the State of Virginia
- To meet Virginia licensure law, CPAs do not need to take a minimum number of hours in tax or A&A, nor do they need to take their CPE from a BOA-approved sponsor.
- Virginia Board for Accountancy: Phone: 804/367-8505.
- Web Site: <http://www.boa.virginia.gov>

WASHINGTON:

- ONLC Training Centers is not currently registered as a CPE Sponsor for the State of Washington
- State of Washington Board of Accountancy: Phone: 360/753-2585; - Fax: 360/664-9190
- Web Site: <http://www.cpaboard.wa.gov/CertificateLicense/cpe.shtml>

WISCONSIN:

- State Board does not require CPE credit but encourages continued education.
- Board does not require sponsor registration.
- Wisconsin Accountancy Board: 608/266-1397

WYOMING:

- Board does not require sponsor registration.
- Wyoming Accountancy Board: 307/777-7551
- Web Site: <http://cpaboard.state.wy.us/>

This information was collected July 01, 2010. It should only be used as general reference. State requirements, contact information and web links provided are subject to change without notice or announcement to ONLC Training Centers.

Students should contact their state board to see if a class is approved for CPE credit prior to registering for class.

To learn about computer classes at ONLC Training Centers call toll free at 1-800-288-8221 or outside the US call 302-225-4470.