

Be prepared for the 2023 renewal of your Pennsylvania CPA/PA License!

All licenses issued by the Pennsylvania State Board of Accountancy are set to expire on 12/31/23, unless renewed. Renewal notices, with instructions, will be sent to all active licensees when the renewal goes live at the end of October or early in November. The renewal fee is \$100. Please note:

- All Continuing Professional Education (CPE) must be completed prior to the submission of the renewal application.
- Renewal applications must be submitted before 11:59 on 12/31/23. There is no grace period. As of 1/1/24, reactivation applications will be required.
- For assistance, you can contact the Board helpdesk at 1-833-367-2762, or submit a helpdesk ticket at www.pals.pa.gov.
- Please note that, due to the winter holidays and the expiration date being over the weekend, the Board will have limited staff availability on 12/29/23, and no staff will be available between 12/30/23 and 1/1/24. Please make sure you are able to access your PALS account (www.pals.pa.gov) before 12/29/23.

CPE Requirements

CPE requirements can be found in Sections 11.61 – 11.68 of the [Regulations](#).

- 80 total CPE hours, completed between 1/1/22 and 12/31/23.
- At least 20 CPE hours completed in each calendar year.
- 4 CPE hours in Ethics subjects.
- 24 CPE hours in Accounting and Attest/Auditing subjects if you participate in attest activity.
- **No more than 40 CPE hours may be in a combination of self-study and preapproved authorship of publications.**
- No more than 40 CPE hours may be claimed for service as an instructor/teacher/speaker/professor. Courses must be above an entry level and may not be repeated for additional credit.
- **Courses must be at least 50 minutes in length (one full CPE credit hour) to be accepted.**
- All CPE credit hour must be completed through approved providers, degree programs from accredited colleges/universities, or preapproved authorship of publications. Providers can be approved by the PA Board of Accountancy, NASBA's National Registry of CPE Sponsors, or another state's Board of Accountancy.
- All courses must fall under one of the approved subject areas listed in Section 11.63 of the [Regulations](#).

Please note that CPE documentation must be kept for your records for at least five years. You are not required to submit your CPE documentation to the Board with your renewal application. You will only need to submit your CPE documentation to the Board if you are audited. A random audit is conducted during the reporting period following each renewal and selected licensees are notified by email.

CPE Documentation

- For CPE courses, certificates of completion are required and must include the following information:
 - Your name as the attendee
 - Course title
 - Course date(s)
 - Course location
 - Method of attendance
 - Field of study
 - Number of CPE credits
 - Sponsor name
 - Sponsor registration number issued by the PA Board, NASBA, or another state’s Board of Accountancy
 - Signature of the sponsor’s representative

- **Please note that summary reports from your firm may only be used as a certificate of completion if they include all of the information above, and they may only be used for the courses that list your firm as the provider. For all other courses, individual certificates are required.**
- An official transcript is required to verify college/university credits. If you are audited, you would need to have your school forward your transcript to the Board.
- For authorship of publications, an approval letter from the Board would have been provided to you. To request approval, please download, complete, and submit the “Authorship Certification Statement Form” from www.dos.pa.gov/account. The form can be found with other application forms under “General Board Information”
- For time as an instructor/teacher/speaker/professor:
 - For CPE courses offered by approved providers, a certificate of completion showing you as the instructor should be provided to you.
 - For courses through an accredited college/university, you will need have a signed letter from the school registrar or dean, confirming you were the instructor, and including the course title, number, dates, and number of hours.

CPE Exemption

The requirement for CPE is based on when the licensee passed the CPA Exam. Licensees who passed the exam in 2022 or 2023 are exempt from CPE to renew their license in 2023. They will need to begin completing and tracking their CPE with the 2024-2025 reporting period. All other licensees are required to have completed the CPE requirement for renewal, regardless of when their license was issued.

CPE Waivers/Extensions

Per Section 11.64(d) of the [Regulations](#), the Board may approve extensions or waivers of certain CPE requirements if a licensee can provide documentation showing individual hardship, such as medical or military reasons. There are three possible extensions/waivers:

- Extension of time to complete CPE
- Waiver of the 20-per-year requirement
- Waiver of the self-study limitation

If you feel that you qualify for an extension/waiver under the [Regulations](#), you will need to submit a request to the Board by downloading and completing one of the request forms found on the Board website. Those can be found with other application forms under “General Board Information” at www.dos.pa.gov/account. The request will go before the Board for approval. **Please note that the last Board meeting before the expiration is 11/15/23. Requests must be submitted prior to 11/1/23 to be reviewed by the Board at the 11/15/23 meeting.**

- If you are granted an extension/waiver, you will be able to complete your renewal as usual before the 12/31/23 expiration.
- If you do not qualify for a waiver, but still complete the 80 total credits prior to 12/31/23, you have two options:
 - Renew as usual. Your application will then be forwarded to the Professional Compliance Office for their review and possible disciplinary action.
 - Place your license on inactive status. You may then apply for reactivation once you have the required CPE. Please note that the reporting period for a reactivation application is the 24 months immediately preceding the date of that application.
- If you do not qualify for an extension, and do not complete the required 80 credits by 12/31/23, you will not be able to renew your license. You may apply to reactivate your license once you have the required CPE, keeping in mind that the reporting period for reactivation is the 24 months immediately preceding the date of that application.

Requesting Inactive Status

If you choose not to renew your license, you may request inactive status through your PALS account. When you are logged in, locate the “Professional License Details” section and click on the pencil icon. Then select “Inactivate”. Your license status will automatically update as of the date you choose. Please note that you may still receive renewal notices after submitting a request to inactivate if it is before the inactivation date that you chose.

If you have any questions, you may contact the Board at 1-833-367-2762 or submit a helpdesk ticket at www.pals.pa.gov.