



## Continuing Professional Education (CPE) Requirements Certification Form

The Virginia Board of Accountancy requires everyone applying for an individual CPA license to read and certify to understanding all CPE-related regulatory requirements for both obtaining and maintaining a license in Virginia. By signing and dating this form, you are attesting that you have read:

- [§ 54.1-4409.2. How a person may obtain a Virginia license.](#)
- [18VAC5-22-90. Continuing professional education.](#)
- [18VAC5-22-140. Persons who release or authorize the release of reports.](#)
- [VBOA Policy: Continuing Professional Education Guidelines for CPAs.](#)

### Summary of requirements

You can find a summary of CPE requirements at: [boa.virginia.gov/cpe](http://boa.virginia.gov/cpe). For a list of qualifying CPE, including college course credit visit: [boa.virginia.gov/individual-cpas/cpe/qualifying-cpe](http://boa.virginia.gov/individual-cpas/cpe/qualifying-cpe).

The below chart is a quick reference for CPE requirements, which are based on calendar year (Jan. 1-Dec. 31):

| Status   | Calendar year (CY)                 | Total hours required              | VBOA-approved ethics course (included in total hours) | CPE on attest, compilation, or financial statement prep (included in total hours) |
|--|------------------------------------|-----------------------------------|---|---|
| Applying for a license   | CY exam was passed                 | 0 hours                           | Not applicable  | Not applicable  |
|  | 1st CY after exam passed           | 40 hours*                         | 2 hours from CY you apply                             | Not applicable  |
|  | 2nd CY after exam passed           | 80 hours*                         | 2 hours from CY you apply                             | Not applicable  |
|  | 3rd CY (or more) after exam passed | 120 hours*                        | 2 hours from CY you apply                             | Not applicable  |
| Holding an Active license  | CY of initial license              | 0 hours                           | 0 hours   | 0 hours   |
|  | Any 3-CY reporting period          | 120 hours (minimum of 20 each CY) | 2 hours for each CY                                   | 8 hours (Only if releasing or authorizing release of reports)                     |
| Reinstating license (from Emeritus/ Inactive/Expired/ Voluntarily Surrender) | CY you apply                       | 120 hours*                        | 2 hours from CY you apply                             | Not applicable  |

\* Earned in the three calendar years prior to and including the year you apply.

- I have read and understand the CPE requirements of Virginia CPA licensure as outlined in [§ 54.1-4409.2](#), [18VAC5-22-90](#) and [18VAC5-22-140](#), as well as the VBOA policy, [CPE Guidelines for CPAs](#), and shall, upon the VBOA's request, demonstrate compliance with the CPE requirements.
- I understand that failure to meet the CPE requirements will result in [disciplinary action](#) by the VBOA.

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_