



AICPA General Requirements: 120 CPE credits over a three-year fixed period.

State-Specific Requirements

State	Reporting Period End Date	Self-Study Credit Limitations
Alabama	9/30 annually	Maximum of 50% of total hours
Alaska	12/31 of odd years	None
Arizona	Last business day of birth month biennially, odd or even year based on birth year	None
Arkansas	12/31 annually	Maximum of 60% of total hours
California	Last day of birth month in odd or even year corresponding to the odd or even year of birth	None
CNMI	December 31 triennially	None
Colorado	12/31 ending on odd numbered years	None
Connecticut	6/30 annually	None
Delaware	6/30 of odd years	Maximum of 30% of total hours
District of Columbia	12/31 of even years	None
Florida	6/30 biennially	None
Georgia	12/31 biennially, odd years	None
Guam	12/31 over a three-year rolling period	None
Hawaii	12/31 of odd years	None
Idaho	12/31 biennially rolling	None
Illinois	9/30 triennially	Maximum of 80 hours
Indiana	12/31 triennially, reporting 2020, 2023, etc.	Maximum of 50% of total hours
Iowa	12/31 or 6/30 annually	Maximum of 50% of total hours. Non-technical credits are limited to 50% of total hours
Kansas	6/30 biennially based on certificate number (even # = even years; odd # = odd years)	None
Kentucky	12/31 biennially (even license # = odd years; odd license # = even years)	None
Louisiana	12/31 annually	None
Maine	9/30 annually	None
Maryland	Biennial based on date of issuance	None
Massachusetts	6/30 biennially	None
Michigan	6/30 biennially on odd years	Maximum of 50% (20 hours) per year
Minnesota	6/30 triennial rolling	None
Mississippi	6/30 annually	None
Missouri	12/31 over a three-year rolling period	None
Montana	12/31 triennial rolling	None

Nebraska	12/31 biennially, odd or even year based on birth year	Maximum of 50% of total hours
Nevada	12/31 over a two-year rolling period	None
New Hampshire	6/30 triennially	None
New Jersey	12/31 triennially, reporting 2020, 2023, etc.	None
New Mexico	Last day of birth month over a three-year rolling period	None
New York	12/31 annually	None
North Carolina	12/31 annually	None
North Dakota	6/30 annually	None
Ohio	12/31 triennially	None
Oklahoma	12/31 triennial rolling	None
Oregon	6/30 biennially ending on even-numbered years for even license #'s and odd-numbered years for odd license #'s	Non-technical credits are limited to 16 hours and cannot be carried forward
Pennsylvania	12/31 biennially ending on odd numbered years	Maximum of 40 hours
Puerto Rico	7/31 triennially	Maximum of 60% of total hours
Rhode Island	12/31 triennially	Maximum of 80 hours each three years
South Carolina	12/31 annually	Maximum of 50% of total hours
South Dakota	6/30 over a rolling three-year period	None
Tennessee	12/31 biennially, ending on even-numbered years for even license #'s and odd-numbered years for odd license #'s	None
Texas	Ends on last day of the CPA's birth month, over a three-year rolling period	Non-technical credits are limited to 50% of hours in a three-year reporting period
Utah	12/31 biennially, ending on even-numbered years	None
Vermont	7/31 biennially on odd years	None
Virgin Islands	12/31 triennial rolling	None
Virginia	12/31 over a three-year rolling period	None
Washington	12/31 triennially	Non-technical credits are limited to 24 CPE hours per three-year period
West Virginia	12/31 over a rolling three-year period	None
Wisconsin	12/31 over a rolling three-year period	None
Wyoming	12/31 over a rolling three-year period	None

To view more detail on state-by-state CPE requirements on the NASBA site, click [here](#).

