



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

### State-Specific Requirements

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

<b>Missouri</b>	12/31 over a three-year rolling period	None
<b>Montana</b>	12/31 triennial rolling	None
<b>Nebraska</b>	12/31 biennially, odd or even year based on birth year	Maximum of 50% of total hours
<b>Nevada</b>	12/31 over a two-year rolling period	None
<b>New Hampshire</b>	6/30 triennially	None
<b>New Jersey</b>	12/31 triennially, reporting 2020, 2023, etc.	None
<b>New Mexico</b>	Last day of birth month over a three-year rolling period	None
<b>New York</b>	12/31 annually	None
<b>North Carolina</b>	12/31 annually	None
<b>North Dakota</b>	6/30 annually	None
<b>Ohio</b>	12/31 triennially	None
<b>Oklahoma</b>	12/31 triennial rolling	None
<b>Oregon</b>	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
<b>Pennsylvania</b>	12/31 biennially ending on odd numbered years	Maximum of 40 hours
<b>Puerto Rico</b>	7/31 triennially	Maximum of 60% of total hours
<b>Rhode Island</b>	12/31 triennially	Maximum of 80 hours each three years
<b>South Carolina</b>	12/31 annually	Maximum of 50% of total hours
<b>South Dakota</b>	6/30 over a rolling three-year period	None
<b>Tennessee</b>	12/31 biennially, ending on even-numbered years for even license #'s and odd-numbered years for odd license #'s	None
<b>Texas</b>	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
<b>Utah</b>	12/31 biennially, ending on even-numbered years	None
<b>Vermont</b>	7/31 biennially on odd years	None
<b>Virgin Islands</b>	12/31 triennial rolling	None
<b>Virginia</b>	12/31 over a three-year rolling period	None
<b>Washington</b>	12/31 triennially	Non-technical credits are limited to 24 CPE hours per three-year period
<b>West Virginia</b>	12/31 over a rolling three-year period	None
<b>Wisconsin</b>	12/31 over a rolling three-year period	None
<b>Wyoming</b>	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](#).

