

CPE Reciprocity FAQs

What is CPE reciprocity?

CPE reciprocity exempts CPAs who hold multiple state licenses from having to meet the individual CPE requirements of each state so long as the licensee meets the CPE requirements of their home state. This exemption encourages uniformity while removing unnecessary burdens that do not play a role in protecting the public interest.

How is CPE reciprocity treated in the current Uniform Accountancy Act (UAA) Model Rules?

The [UAA Model Rules](#) include language for CPE reciprocity. Model Rule 6-5 (c) states:

A non-resident licensee seeking renewal of a certificate in this state shall be determined to have met the CPE requirement (including the requirements of Rule 6-4 (a)) of this rule by meeting the CPE requirements for renewal of a certificate in the state in which the licensee's principal place of business is located.

- ▶ (1) Non-resident applicants for renewal shall demonstrate compliance with the CPE renewal requirements of the state in which the licensee's principal place of business is located by signing a statement to that effect on the renewal application of this state.
- ▶ (2) If a non-resident licensee's principal place of business state has no CPE requirements for renewal of a certificate, the non-resident licensee must comply with all CPE requirements for renewal of a certificate in this state.

What are the current CPE requirements in the UAA Model Rules?

UAA Model Rule 6-4 (a) requires CPAs to obtain 120 hours of CPE, including four hours of ethics-specific training, every three years as a condition of licensure renewal. CPAs should complete no less than 20 hours of CPE in any given year.

How does the Model Rule address varying state requirements?

Some states have specific requirements for CPE, such as limits on self-study or hour requirements in areas like accounting/auditing or ethics. Under the Model Rule, a CPA is considered to have met all of the practice state's specific education requirements so long as they have met their home state's CPE requirements — even if their home state does not have the same specific requirements as the practice state. However, if a CPA is from a state with no CPE requirements, the Model Rule requires the CPA to comply with all of the practicing state's CPE requirements.

Does my state have CPE reciprocity?

Nearly half of all states and jurisdictions have adopted some form of CPE reciprocity, although some states' language varies slightly from the Model Rule. The AICPA encourages states looking to adopt new CPE reciprocity language to use Model Rule 6-5 (c) as a means of best ensuring uniformity while protecting the public interest.