

**MICHIGAN DEPARTMENT OF LABOR & ECONOMIC GROWTH**  
Bureau of Commercial Services  
**Board of Accountancy**  
P.O. Box 30018  
Lansing, Michigan 48909  
(517) 241-9288

License Number \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

**PLEASE PRINT NAME  
AND/OR ADDRESS CHANGES**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CONTINUING PROFESSIONAL EDUCATION REPORTING FORM**

Report all hours earned between July 1, 2005, and June 30, 2007, excluding the hours reported during this period for reentry, relicensure, or a reciprocal CPA certificate. **Reentry** means you were previously in a “registered only” status and applied for a license to practice. **Relicensure** means your CPA certificate and license to practice had lapsed and you applied to reinstate your certificate and license. **Reciprocal CPA certificate** means you are licensed in another state and applied for a Michigan CPA certificate. You may check carry over hours at: <http://www.cis.state.mi.us/bcsc/coned/acetsearch.htm>

**Please DO NOT include carry over hours from the previous period in the hours you report below. Indicate only hours earned from July 1, 2005 – June 30, 2007 below.**

Accounting/Auditing \_\_\_\_\_

Ethics \_\_\_\_\_

Other \_\_\_\_\_

**I CERTIFY THIS INFORMATION TO BE TRUE AND CORRECT AND CALCULATED  
IN ACCORDANCE WITH ACCOUNTANCY BOARD RULES FOR CONTINUING  
PROFESSIONAL EDUCATION.**

Signature \_\_\_\_\_

Date \_\_\_\_\_

**PLEASE RETURN THIS FORM BY AUGUST 31, 2007  
YOU SHOULD RETAIN A COPY OF THIS FORM FOR YOUR RECORDS**

**AUTHORITY:** The information requested on this form is required under Public Act 299 of 1980, as amended, and will be used to process your renewal.

## **INSTRUCTIONS**

This document is your continuing professional education reporting form for the biennial licensure period of January 1, 2008 through December 31, 2009. **Please return this document by August 31, 2007.**

In October 2007, you will be mailed a renewal application. You will have until December 31, 2007, to submit your renewal application and fee to the Board. Your renewal application will then be matched to the CPE you reported in July. If the continuing education requirements have been met, your 2008-09 license will be issued.

All firms will also receive their renewal application in October of 2007.

You must report a minimum of 80 hours of continuing education of which 16 hours must be in accounting/auditing and 4 hours must be in ethics, for the reporting period of July 1, 2005, through June 30, 2007, or have sufficient carry-over hours from the previous reporting period. You may check carry over hours at: <http://www.cis.state.mi.us/bcsc/coned/acctsearch.htm>

You may carry-over a maximum of 8 accounting/auditing hours, 2 ethics hours and 30 "other" hours.

**Note: There is a limitation on the maximum number of CPE hours which may be claimed for self-study and teaching.**

## **EXTENSIONS**

If you have not earned 80 hours of CPE by June 30, 2007, you must report the hours you have earned to date to receive an extension. You will be mailed a separate reporting form on which to report your extension hours. Please note that for each month it takes to make up the deficiency, you will have to earn and report an additional 4 hours of continuing education. These are penalty hours which cannot be used toward your 2008-09 CPE requirements.

## **ORIGINALLY CERTIFIED BETWEEN JULY 1, 2005 AND JUNE 30, 2007**

You may only report hours earned after your date of certification. If you were certified for the first time between July 1, 2005, and June 30, 2006, you only need to report 40 CPE hours. If you received your CPA certificate between July 1, 2006, and June 30, 2007, you are exempt from reporting any CPE for this reporting period. This information does not apply to licensees who received a reciprocal certificate between July 1, 2005, and June 30, 2007. Hours reported in excess of what is required will be counted as carry-over hours for the next CPE period.

## **"REGISTERED ONLY" STATUS**

If you are currently in a "registered only" status and wish to remain registered, you do not need to report any continuing professional education hours. If you are currently licensed, but are not employed in the practice of public accounting, you do not need to maintain your license and report CPE hours. If you wish to change to registered status you may do so by checking "registered status" on the renewal application that will be mailed to you in October.