

April 2, 2020

Accountancy Continuing Education Requirements for Renewal

Accountancy licenses have a 2-year license cycle. Prior to April 4, 2020, licenses were issued with expiration dates in odd years only. Beginning April 4, 2020, licenses will be issued with expiration dates in both even and odd years based on the year the license is issued.

For example:

- If your license is issued between 4/4/2020 and 12/31/2020, your license expiration date is 7/31/2022.
- If your license is issued between 1/1/2021 and 12/31/2021, your license expiration date is 7/31/2023.
- If your license is issued between 1/1/2022 and 12/31/2022, your license expiration date is 7/31/2024.

Please note your expiration date will always be listed on the license and can also be found by verifying your license at www.michigan.gov/verifylicense.

Additionally, a licensee must complete 80 hours of CE (40 hours each continuing education period) prior to renewing their license. Licensees are not required to meet the CE requirements for the 12-month period after the date of initial licensure.

One of the 4 hours of professional ethics required in a 2-year license cycle must be *MI Specific Ethics* approved by MICPA. Licensees with license cycles of less than 2-years are not required to complete the 1-hour *MI Specific Ethics*.

Nonresident licensees may satisfy Michigan's CE requirements, including the 1-hour *MI Specific Ethics* by meeting the CE requirements in the state in which their principal place of business is located and which they are licensed. However, if the state in which a nonresident licensee's principal place of business is located does **not** have continuing education requirements for renewal of a license, the nonresident licensee must comply with Michigan's CE requirements for renewal of the Michigan license.

If you are a new licensee and require continuing education to renew your license, the following should assist you in determining the number of continuing education hours required for renewal.

If you are licensed between:

June 17, 2018 and December 31, 2018

- The license expiration date is July 31, 2021.
- 80 hours of CE prior to renewing your license in **2021**, including 16 hours of accounting/auditing and 4 hours of professional ethics. 1 of the 4 hours of professional ethics must be *MI Specific Ethics 2019-2021* edition approved by MICPA.

January 1, 2019 and December 31, 2019

- The license expiration date is July 31, 2021.
- 40 hours of CE prior to renewing your license in **2021**, including 8 hours of accounting/auditing and 2 hours of professional ethics.
- 80 hours of CE for the subsequent renewal of your **2023** license, including 16 hours of accounting/auditing and 4 hours of professional ethics. 1 of the 4 hours of professional ethics must be *MI Specific Ethics* approved by MICPA.

January 1, 2020 and April 3, 2020

- The license expiration date is July 31, 2021.
- No CE for renewal in **2021**.
- 80 hours of CE for the subsequent renewal of your **2023** license, including 16 hours of accounting/auditing and 4 hours of professional ethics. 1 of the 4 hours of professional ethics must be *MI Specific Ethics* approved by MICPA.

April 4, 2020 and December 31, 2020

- The license expiration date is July 31, 2022.
- 40 hours of CE prior to renewing your license in **2022**, including 8 hours of accounting/auditing and 2 hours of professional ethics.
- 80 hours of CE for the subsequent renewal of your **2024** license, including 16 hours of accounting/auditing and 4 hours of professional ethics. 1 of the 4 hours of professional ethics must be *MI Specific Ethics* approved by MICPA.

January 1, 2021 and December 31, 2021

- The license expiration date is July 31, 2023.
- 40 hours of CE prior to renewing your license in **2023**, including 8 hours of accounting/auditing and 2 hours of professional ethics.
- 80 hours of CE for the subsequent renewal of your **2025** license, including 16 hours of accounting/auditing and 4 hours of professional ethics. 1 of the 4 hours of professional ethics must be *MI Specific Ethics* approved by MICPA.