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**TITLE 872 INDIANA BOARD OF ACCOUNTANCY**

LSA Document #04-5(F)

**DIGEST**

Amends 872 IAC 1-3-16 to revise the prorated continuing professional education requirement for the three year licensure period (reporting period) in progress at the time a certificate is issued or reactivated (either from having previously lapsed or from inactive status) during a reporting period in progress and to establish a prorated minimum continuing professional education requirement for individuals each year of the reporting period in progress when a certificate is issued or reactivated during a reporting period in progress. Effective 30 days after filing with the secretary of state.

**872 IAC 1-3-16**

SECTION 1. 872 IAC 1-3-16 IS AMENDED TO READ AS FOLLOWS:

**872 IAC 1-3-16 Prorated continuing education requirements for holders of certificates granted during a reporting period**

**Authority:** IC 25-2.1-2-15

**Affected:** IC 25-2.1-4-5

Sec. 16. The following table establishes the number of CPE hours that a licensee must obtain for the **three (3) year** reporting period in progress at the time of the issuance or reactivation of a certificate under section 8, 14, or 14.5 of this rule, **and it also establishes the minimum hours required in the calendar year of the issuance or reactivation:**

Date of Issuance of Certificate	Required Hours for Three (3) Year Reporting Period	Required Minimum Hours for the Year of Issuance or Reactivation
January 1 – March 31 first year of the reporting period	120	20
April 1 – June 30 first year of the reporting period	110	15
July 1 – September 30 first year of the reporting period	100	10
October 1 – December 31 first year of the reporting period	90	0
January 1 – March 31 second year of the reporting period	80	20
April 1 – June 30 second year of the reporting period	70	15
July 1 – September 30 second year of the reporting period	60	10
October 1 – December 31 second year of the reporting period	50	0
January 1 – March 31 third year of the reporting period	40	N/A
April 1 – June 30 third year of the reporting period	30	N/A
July 1- September 30 third year of the reporting period	0 20	N/A
October 1 – December 31 third year of the reporting period	0	0

**For purposes of this section, “N/A” means that there is no specifically stated requirement for the year of issuance or reactivation because the licensee would have to obtain the prorated CPE hours for the three (3) year reporting period.** (Indiana Board of Accountancy; 872 IAC 1-3-16; filed May 17, 1988, 3:15 p.m.: 11 IR 3570, eff Jul 1, 1988; errata, 11 IR 3922; filed Jun 1, 1994, 5:00 p.m.: 17 IR 2351; filed Feb 24, 1997, 4:00 p.m.: 20 IR 1737; filed Jun 5, 1998, 3:58 p.m.: 21 IR 3938; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Sep 7, 2004, 5:00 p.m.: 28 IR 211)

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Proposed Rule Published: April 1, 2004; 27 IR 2335

*Hearing Held: May 21, 2004*

*Approved by Attorney General: August 24, 2004*

*Approved by Governor: September 3, 2004*

*Filed with Secretary of State: September 7, 2004, 5:00 p.m.*

*IC 4-22-7-5(c) notice from Secretary of State regarding documents incorporated by reference: None received by Publisher*