

**IDAHO STATE BOARD OF ACCOUNTANCY**  
**CPE REPORTING REMINDER**  
**No Forms Are Sent Out -- See "HOW" below**

## **I. GENERAL REPORTING INFORMATION**

**WHO:** **All Active License Holders** (including individuals originally licensed, licensed via reciprocity or transfer of grades, or reinstated during the Reporting Year) must file a CPE Reporting Form.

**WHAT:** You should report only those programs completed in the Reporting Year. Half hour credit is granted after the first full hour is completed. You may report more than 50 hours, however 50 hours are the maximum allowable and you will not be credited with more than 50 hours. List all program information as specified by the form. Footnote any abbreviations. If extra space is needed, you may add additional lines. Not sure how many hours you need to take in the Reporting Year? The number of CPE Hours each licensee completed in the prior year is listed on our website; just subtract that number from 80.

**WHEN:** Forms must be returned to the Board office no later than **January 31st**. A U.S. Postal Service postmark, hand delivery, fax, or email as of that date is considered timely. It is the licensee's responsibility to verify timely receipt.

**WHERE:** Mail to Idaho State Board of Accountancy PO Box 83720 Boise, ID 83720-0002; hand deliver to Board Office; fax to 208-334-2615; or email to [sue.lenon@isba.idaho.gov](mailto:sue.lenon@isba.idaho.gov) Please use only one form of delivery!

**HOW:** To reduce costs, we are asking licensees to download the CPE Reporting Form from the Idaho State Board of Accountancy's website [www.isba.idaho.gov](http://www.isba.idaho.gov) Download the Excel template, complete and save it, then attach to an email to [sue.lenon@isba.idaho.gov](mailto:sue.lenon@isba.idaho.gov) You will receive an auto response saying the form was received. Cc yourself on the email and save as verification of your timely submission. Please complete the email's Subject Line to say **CP-XXXX John Smith** (insert your license number and name.)

Another option is to print out the PDF format to complete by hand. Your signature (either handwritten or typed on emailed forms) is required.

**If you are unable to download the form from our website, please contact our office for assistance 208-334-2490.**

## **II. Recent Changes**

Ethics CPE is now required: 4 hours every 2 years. This is part of your 80 hours every 2 years. You may complete 1, 2, 3, or 4 hours in any given year, provided the total is 4 hours for any 2 sequential years. Many CPE courses already include an Ethics component. There is an Idaho State-Specific Ethics CPE requirement for all new, reciprocal, reinstated, or re-entered licensees as of July 1, 2008. The CPE form has special fields for reporting these new requirements. You may register to take the Idaho State-Specific Ethics CPE through the Idaho Society of CPAs. It is a free 2-hour course that can be viewed via the Internet.

## **III. FINES AND CONSEQUENCES OF LATE FILING**

If the form is returned during the month of February, the fine is \$100. An additional \$50 fine is added each month for late filings, to a maximum of \$300 for forms returned during the month of June. If you have questions concerning CPE reporting or consequences of late filing, please refer to Idaho Accountancy Rules 500-510 or call us. All late reports will be audited, which means course documentation is required for all reported CPE. Do not attach verification of CPE credits unless you fail to meet the deadline date. The CPE Committee may request documentation of any reported CPE.

*Late fine will not be waived for late/lost mail if the licensee has failed to keep the Board informed of address changes.*

If CPE and license renewal requirements are not complete, your license will automatically be placed into Lapsed Status pursuant to Idaho Code Section 54-211(1)(e). You must reinstate your license to offer public accounting services and use the title.

**IT IS THE LICENSEE'S RESPONSIBILITY TO VERIFY ISBA HAS  
RECEIVED YOUR CPE REPORTING FORM**