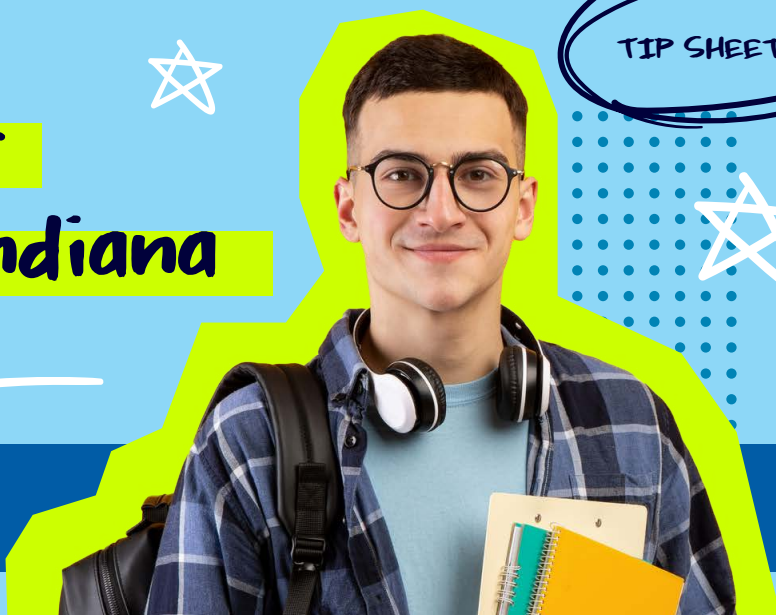


Maintaining Your CPA License in Indiana



Now that you've—at long last!—earned your CPA license, you need to maintain it.

Whether your career path takes you through public accounting, corporate finance, government, not-for-profit or even your own startup—maintaining your CPA license indicates your expertise and lifelong commitment to professional learning no matter where you go.

Continuing Professional Education (CPE)

There's no more CPA Exam, ever!

Instead, there will now be ongoing professional development you'll need to complete each year and for each 3rd year reporting cycle. A&A and Ethics hours are required, but the rest can be a mix of the technical knowledge or non-technical skills you think you need most at any given point.

Be sure to check with the Board of Accountancy/IPLA for the most up-to-date license requirements. Here are the current requirements:

	INDIANA BOARD OF ACCOUNTANCY	AICPA	GAO YELLOW BOOK	INCPAS
CPAS IN PUBLIC PRACTICE	120 hrs/3 yrs minimum of 20 hrs/yr	120 hrs/3 yrs	80 hrs/2 yrs minimum 20 hrs/yr	NO CPE requirements
CPAS IN INDUSTRY	120 hrs/3 yrs minimum of 20 hrs/yr	120 hrs/3 yrs	N/A	No CPE requirements
A&A REQUIREMENTS	10% (or 12 hrs) of the total required	N/A	N/A	N/A
ETHICS	4 hrs/3 yrs*	N/A	N/A	N/A
SELF-STUDY RESTRICTIONS	No more than 50% can be attained through self-study	N/A	N/A	N/A
REPORTING CYCLE	1/1/2024 to 12/31/2026	Cycle begins the calendar year after joining AICPA	Year end**	N/A

Contact IPLA to confirm proration amounts for special requirements for A&A and Ethics.

*Effective October 22, 2016, licensees may meet their Ethics requirement by successfully completing a competency-based course or through Ethics-related volunteer work.

**Based on individual firm's entry into governmental accounting. Consult the Yellow Book Reporting Requirements for specific information.

CPE Pro-Rated Timetables

Depending on when your license is issued, you likely will be required to take CPE. The chart below will give you an idea of how much CPE you are required to take before your CPA license need to be renewed.

DATE OF ISSUANCE OF CERTIFICATE	REQUIRED HOURS FOR THREE YEAR REPORTING CYCLE	REQUIRED MINIMUM HOURS FOR THE YEAR OF ISSUANCE OR REACTIVATION
01/01 – 03/31 first year of the reporting period	120	20
04/01 – 06/30 first year of the reporting period	110	15
07/01 – 09/30 first year of the reporting period	100	10
10/01 – 12/31 first year of the reporting period	90	0
01/01 – 03/31 second year of the reporting period	80	20
04/01 – 06/30 second year of the reporting period	70	15
07/01 – 09/30 second year of the reporting period	60	10
10/01 – 12/31 second year of the reporting period	50	0
01/01 – 03/31 third year of the reporting period	40	N/A
04/01 – 06/30 third year of the reporting period	30	N/A
07/01 – 09/30 third year of the reporting period	20	N/A
10/01 – 12/31 third year of the reporting period	0	0

Contact IPLA to confirm proration amounts for special requirements for A&A and Ethics.

**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 3-year reporting period.*

CPA License Renewal

You will renew your license through the Indiana Board of Accountancy. They will send you a notification when it's time for you to renew — typically 90 days before your license expiration date. This notification will go to your email if they have one on file, and by mail if they don't.

Pro Tip: When you set up your account with the Board of Accountancy, it's helpful to use a personal email address that will follow you everywhere instead of a work email that may change over time.

CPA licenses will expire June 30, 2027, June 30, 2030, and every third year after.

Questions? Contact Ali Tonini, CAE, VP – Pipeline & Outreach, at atonini@incpas.org or (317) 726-5025.