



# New York CPA Continuing Education Requirements

## Required Education

- 40 hours per year of acceptable CPE in any recognized areas of study OR 24 hours exclusively in accounting or attest or auditing or taxation or advisory services or specialized knowledge and applications related to specialized industries (concentration must be in one area of study only)
- New licensees are exempt from the CPE requirements for the first triennial registration period
- Any licensee who supervises attest or compilation services or signs or authorizes someone to sign the accountant's report on financial statements on behalf of a firm is required to complete at least 40 contact hours of continuing education in audit, accounting, and/or attest during the three years immediately prior to the performance of such services. These contact hours may be counted toward the annual contact CPE hour requirement in the calendar year that they were completed.
- Ethics Requirement: 4 hours of Ethics CPE during every three year license period
- NEW YORK CPE REQUIREMENTS SPECIAL NOTE: regular CPE is earned on a calendar year basis for the three years prior to the license expiration date however the ethics requirement is tied to each individual CPA's license/registration period and must be completed anytime between the beginning date and ending date of the CPA's actual three year registration period.
- Maximum Self-Study Allowed: 100%

## Board Information

New York State Board for Public  
Accountancy State Education  
Department Division of Professional Licensing -  
CPA Unit  
89 Washington Avenue  
2nd Floor, East Mezzanine  
Albany, NY 12234-1000

Phone: (518) 474-3817

Fax: (518) 474-6375

Website: [www.op.nysed.gov/prof/cpa/](http://www.op.nysed.gov/prof/cpa/)

**License Expiration:** Registrants must register triennially based on birthdate

**CPE Completion Due by:** 12/31 annually

**PLEASE NOTE:** Since state board regulations are constantly changing, the information contained here is deemed reliable however it is not guaranteed. We encourage you to contact your state board to answer any questions and confirm or clarify any requirements listed here.

**Sequoia CPE is a Registered New York CPE Self-Study Provider. Our license number is 002786.**