Taxes

Rule Citation:

87 (a) (1): A licensee renewing a license in an active status, shall complete a minimum of 20 hours in each year of the two-year license renewal period, with a minimum of 12 hours of the required 20 hours in technical subject areas as described in subsection (a)(2).

87 (a) (2): Licensees shall complete a minimum of 50 percent of the required continuing education hours in the following technical subject areas: accounting, auditing, fraud, taxation, consulting, financial planning, ethics as defined in subsection (b), regulatory review as defined in Section 87.8, computer and information technology (except for word processing), and specialized industry or government practices that focus primarily upon the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting.

87 (a) (3): Licensees may claim no more than 50 percent of the required number of continuing education hours in the following non-technical subject areas: communication skills, word processing, sales, marketing, motivational techniques, negotiation skills, office management, practice management, and personnel management.

CPEtracking Groupings Revised 9/1/16: **Explanations Based on Revised Standards** Effective 9/1/16 Technical Accounting Accounting (Governmental) Auditing Auditing (Governmental) Behavioral Ethics **Business Law** Computer Software & Applications Word processing is not accepted for Technical credit. Economics Finance Information Technology Management Services Regulatory Ethics Specialized Knowledge

| Non-Technical | |
|------------------------------------|---|
| | MAS Practice Skills - now BM&O |
| | MAS Engagement Mgt - now BM&O |
| | Planning & Control; HR Dev - now BM&O |
| Business Management & Organization | Social Environment of Business - now BM&O |
| Communications & Marketing | |
| | Not Accepted Unless Contributes to Professional |
| Personal Development | Competence |
| Personnel/HR | |
| Production | |
| Statistics | |
| | |