NBPA CPE Guidelines

Revised November 2026

ALL Active Permit Holders: 80 hours every two calendar years, including 4 hours of ethics
Earn by **December 31** · Report in Certemy by **January 31** · Renew your permit by **June 30**.

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Who needs to complete CPE?

Every CPA holding an **active Nebraska permit** must complete and report continuing professional education (CPE). You report **once every two years** through your own Certemy account.

- **Active permit holders** must meet these requirements, including CPAs who received their permit through reciprocity, starting with their first Nebraska renewal.
- **Inactive and Inactive-Retired registrants** do not report CPE. If you want to return to active status, see Reinstatement below.
- The Board may waive requirements for illness, hardship, or other circumstances beyond your control (Board Rules, Title 288, Chapter 8, Section 009.04).

Find your situation

Your situation	CPE you need	Read more
Renewing an active permit (including permits through reciprocity)	80 hours, including 4 ethics, earned in the two calendar years before your renewal year	How many hours do I need, and when?
Permit issued after July 1 of the year before it expires	40 hours, including 4 ethics	Your first renewal
Inactive or Inactive-Retired	No CPE required	—
Returning from inactive to an active permit (Reinstatement)	120 hours, including 4 ethics, earned in the year you apply and the two years before	Returning to an active permit
Short on hours or can't report on time	Notify the Board before January 31	What if I can't finish on time?

How many hours do I need, and when?

Complete **80 hours of CPE every two calendar years, including 4 hours of ethics.** The 4 ethics hours count toward the 80. Your birth year decides which two years you report.

Your birth year	You renew in	Earn CPE during	Report in Certemy	Permit renewal due
Even	Odd-numbered years	The two calendar years before your renewal year	Dec 1 – Jan 31, ending in your renewal year	June 30 of your renewal year
Odd	Even-numbered years	The two calendar years before your renewal year	Dec 1 – Jan 31, ending in your renewal year	June 30 of your renewal year

Your three steps

Step	When	What to do
1. Earn	January 1 – December 31 of the **two years before** your renewal year	Complete all 80 hours, including 4 ethics
2. Report	December 1 – **January 31** of your renewal year Certemy will assign the CPE Reporting Task	Upload your CPE report in Certemy DO NOT upload prior to task being assigned.
3. Renew	By **June 30** of your renewal year	Submit your permit renewal application and fee

> *Example:* If you renew in 2029, you earn your CPE during 2027 and 2028, report it between December 1, 2028 and January 31, 2029, and renew your permit by June 30, 2029. Two years later, the same steps repeat.

Reporting CPE does not renew your permit, and the January reporting window does not give you extra time to earn hours.

FIRST TIME RENEWAL (INITIAL PERMIT)

If this is your first renewal and your permit was issued **after July 1 of the year before your permit expires**, your required CPE hours will be prorated.

If your permit was issued…	You need…
On or before July 1	80 hours, including 4 ethics
After July 1	40 hours, including 4 ethics

> *Example:* Your permit expires June 30, 2029.

- Issued April 15, 2028: you need **80 hours**.
- Issued September 15, 2028: you need **40 hours**.

Limits for prorated hours: If your CPE requirement is prorated, the maximum allowable hours for each CPE category are also prorated. You still need at least 4 hours of ethics.

- **Self-study:** prorated from 40 hours to 20 hours max
- **Teaching:** prorated from 40 hours to 20 hours max
- **College:** prorated from 40 hours to 20 hours max
- **Personal development:** prorated from 16 hours to 8 hours max

What are the ethics requirements?

You need **at least 4 hours of ethics** in every renewal period and for reinstatement. You can combine several shorter courses to reach 4 hours.

- **Accepted ethics topics:** general or professional ethics, independence, Circular 230, and other states' required ethics courses.
- **Not accepted:** the AICPA Professional Ethics Exam you took to get your CPA certificate.
- **Delivery still counts:** if you take ethics as self-study, those hours count toward your self-study limit. Count them once.

What counts as CPE?

CPE should maintain or improve your professional knowledge and competence in public accountancy. A course counts if it relates to the professional services you perform or offer.

- **Choosing courses is your responsibility.** Make sure each course qualifies before you rely on it.
- **NASBA-approved sponsors:** the Board recognizes courses from sponsors on the NASBA National Registry (find a sponsor). (No need to submit a Program Qualification Form.)
- **Other courses:** send the Board a **Program Qualification Form** before you rely on the credit.
- **Accounting and auditing (recommended):** if you perform audits, reviews, or compilations, the Board strongly recommends that at least 40% of your hours (32 of 80) be in accounting and auditing. This is a recommendation, not a requirement.
- **Personal development** (non-technical courses that build managerial skills and individual growth) is optional and limited to 16 hours per two-year period (8 hours for a 40-hour first renewal).
- Please note the Board makes the final decision and may approve a course fully, partially, or not at all, based on its relevance to public accountancy.

How credit is calculated

- **1 CPE hour = 50 minutes** of instruction (Board Rules, Chapter 8, Section 002).
- **After the first full hour, half hours count.** Example: 75 minutes = 1.5 hours; 100 minutes = 2 hours.
- **Do not count** travel, meals, breaks, firm business, advance reading, or homework.

Credit by type of activity

Type of CPE (from the reporting form)	How credit is counted	Limit per renewal period
Formal / Webinar — in person, live webinar, in-firm training, blended	Hours of instruction. The program must be at least 50 minutes and led by a qualified instructor.	No limit
Ethics	See "What are the ethics requirements?"	At least 4 hours required
Self-Study or Pre-recorded Webinar — on-demand video, podcast, text course	Hours shown on the completion certificate. You must pass the quiz.	40 hours
Nano-learning (report as Self-Study)	Combine into 50-minute units from the same sponsor.	Counts toward the self-study limit

Type of CPE (from the reporting form)	How credit is counted	Limit per renewal period
Personal Development	Courses on managerial or people skills.	16 hours
University or College Course	1 semester hour = 15 CPE hours; 1 quarter hour = 8 CPE hours. Passing grade required.	40 hours
Firm Meetings or Service on Technical Committees	Educational portion only. The meeting must be at least 1 hour.	16 hours
Instruction or Presentation of Programs	1 hour for each hour you teach, plus up to 2 hours of preparation for each hour you teach. See "Teaching or presenting a course" below.	40 hours
Published Articles, Books, etc.	Research and writing time.	16 hours
IRS VITA Volunteer Program	4 hours for basic certification, plus 2 hours per advanced course. Volunteer time doesn't count.	8 hours
Certifications and Exams	5 CPE hours per hour of exam time, for Board-accepted exams only. Not allowed if you already earned credit for the prep course.	40 hours

Returning to an active permit? Some limits are higher — see "Returning to an active permit (reinstatement)."

First renewal requiring only 40 hours? Self-study, instructor, and university/college credit are each limited to 20 hours, and personal development to 8 hours — see "FIRST TIME RENEWAL (INITIAL PERMIT)."

Details for each type are below.

Formal programs and webinars

Live programs led by a qualified instructor in real time. Each program must be at least 50 minutes and include an outline or a timed agenda. These count:

- **In-person programs**, including society programs and technical sessions, organized in-firm training, and other professional groups' programs. Breakfast, lunch, or dinner meetings count if they include at least 1 hour of presentation on professional topics. Each hour must include engagement, such as discussion, polling questions, or a case study.
- **Live webinars and video calls**, where you can ask the instructor questions during the program *and* you respond to at least three attendance checks (such as polling questions) per CPE hour.
- **Recorded programs led by a live facilitator** who can answer questions. A recording without a live facilitator is self-study.
- **Group viewing**, where one person logs in for a group, if the facilitator records everyone's attendance.
- **Blended learning**, which combines live sessions with on-your-own work that the sponsor tracks as part of one program.

Q&A time counts. Welcomes, housekeeping, breaks, and firm business do not.

Keep your certificate of completion or attendance or copy of the sign-in sheet.

Limit: None.

Self-study (including pre-recorded webinars and nano-learning)

Courses you complete on your own schedule, without a live instructor. These count:

- Podcasts and audio programs
- On-demand video courses
- Pre-recorded webinars without a live facilitator
- Text-based or written courses
- Nano-learning (short online lessons), combined into 50-minute units from the same sponsor

To get credit, you must pass the course quiz and receive a certificate of completion.

Keep your certificate of completion, which shows you passed the quiz.

Limit: 40 hours per renewal period.

University or college courses

College courses count if they build your professional skills and are taught by a qualified instructor.

- 1 semester hour = 15 CPE hours; 1 quarter hour = 8 CPE hours.
- You must pass the course before you claim credit.
- Non-credit short courses: count only classroom hours, and get a signed statement or certificate of attendance from the instructor or the college.

Keep your transcript or grade report and the course outline.

Limit: 40 hours per renewal period.

Firm meetings and technical committees

- **Technical committees:** meetings of professional society committees (including the Nebraska Society of CPAs, AICPA, and NASBA) count if the subject relates to public accountancy.
- **Firm meetings:** count only if set up as formal educational programs on public accountancy topics. Time spent on the firm's administrative, operating, or financial business doesn't count.
- Each meeting must be at least 1 hour.

Keep a copy of the agenda.

Limit: 16 hours per renewal period.

Teaching or presenting a course

If you teach or present a qualifying program, you can claim credit for both your teaching time and your preparation time.

- **Teaching time:** 1 CPE hour for each hour you present.
- **Preparation time:** up to 2 CPE hours for each hour you present.
- **Repeat presentations:** teaching the same material again in the same renewal period does not earn more credit.
- **Updating material:** if you update a course you presented before, you can claim up to 10 hours for the update.

Keep a copy of the formal agenda.

Limit: 40 hours per renewal period.

Example: You present an 8-hour tax workshop. You can claim 8 hours for teaching plus up to 16 hours for preparation, for a total of up to 24 CPE hours.

Published articles and books

- Claim the time you spent researching and writing material that relates to professional services or improves professional competence.

Keep a copy of the publication.

Limit: 16 hours per renewal period.

IRS VITA volunteer training

- 4 hours for completing the basic courses to qualify as a VITA volunteer.
- 2 hours for each advanced specialty course (for example, advanced, military, or HSA).
- Time spent volunteering doesn't count.

Instead of a certificate, keep IRS Form 13615 signed by you and the VITA site coordinator.

Limit: 8 hours per renewal period.

Certifications and exams

- Earn 5 CPE hours for each hour of exam time when you pass a Board-accepted certification or exam. *Example:* a 1-hour exam = 5 CPE hours.
- You can't claim this credit if you already earned CPE from a prep course for the same exam.
- See the list of accepted certifications and exams on the NBPA website.

Keep a copy of the certificate of completion.

Limit: 40 hours per renewal period.

How do I report my CPE in Certemy?

You upload **one report covering both years** to your Certemy account between December 1 and January 31, once the CPE Reporting task has been assigned to you. The task is assigned once every two years.

1. **Track your courses as you go.** Use any of these:
   - The Board's CPE Reporting Form (Excel) (under the CPE tab at nbpa.nebraska.gov)
   - A report from the Nebraska Society of CPAs CPE tracker
   - A report from your firm's CPE tracking system
   - Create your own
2. **Make sure your report lists**, for every course: course name, date, sponsor, type of CPE, and total hours. Show your total ethics hours and total hours (including ethics). Include your name, certificate number, email, and birth year. Excel or PDF is fine.
3. **Watch for the Board's notice.** On December 1 of your reporting year, a **CPE Reporting task** appears in your Certemy account. The Board also sends reminders by mail and email.
4. **Log in to Certemy** at nbpa.certemy.com and open the CPE Reporting task under "TASKS."
5. **Upload your report**, complete the attestation, and **submit by January 31.**
6. **Save a copy** of your report for your records.

Good to know

- **Certificates are optional** when you report. You may upload them with your CPE report, but you only have to send them if the Board asks (for example, in an audit). Reinstatement is different — certificates are required.
- **Keep your email current** in Certemy so you receive notices.
- **Task missing, or need to add a course after submitting?** Contact the Board before January 31.

What records do I keep, and what happens in an audit?

Keep proof of every course for six years after you complete it, along with the course outline. Proving your CPE is your responsibility.

Activity	Proof to keep
Live	Certificate of completion or attendance, or a sign-in sheet
Self-study course	Sponsor-issued certificate documenting successful completion and credits earned
College course	Transcript or grade report, and the course outline
Non-credit college course	Signed statement or certificate of attendance hours from the instructor or the college
Teaching or presenting	Agenda or syllabus, and notes on preparation time
Published article or book	A copy of the publication
IRS VITA training	IRS Form 13615 signed by you and the site coordinator
Firm meeting or technical committee	Agenda identifying qualifying topics and time, plus confirmation of attendance
Certification or exam	Certificate of completion

A Board Program Qualification approval letter shows the course qualifies — it does not prove you attended and will not be allowed to use as proof of completion.

Audits

Each year the Board randomly selects permit holders for a CPE audit. Reporting every two years does not change this. If you are selected, send proof for every course listed in the audit notice by its deadline. CPAs who received an extension may be asked for proof in the next reporting period. You will receive a letter from the Board if you are selected for a CPE audit. Reminder: any falsified documents identified will be promptly investigated and turned over to the Board's Enforcement Committee for possible disciplinary action.

What if I can't finish on time?

If you can't finish or report on time

Submit a letter to the Board before January 31. Explain why, how many hours you are short, and your plan to finish. Extensions are not automatic.

- If granted, you will generally have until **June 1** to complete the missing hours.

- Hours used to make up a shortfall cannot be counted again in your next period.
- If you miss the January 31 deadline without contacting the Board, you may receive a stipulation and consent order with an administrative fee, or you may request a hearing before the Board.
- You cannot renew your permit until your CPE is complete and documented.

Waivers

The Board may waive CPE requirements for illness, hardship, or other circumstances beyond your control (Board Rules, Chapter 8, Section 009.04). Contact the Board.

Returning to an active permit (reinstatement)

To move from inactive to an active permit, you need **120 hours of CPE, including 4 hours of ethics**, earned in the year you apply and the two calendar years before it. *Example:* if you apply in Year 3, count CPE earned in Years 1, 2, and 3.

- Limits for reinstatement: self-study 60 hours, college 60, teaching 60, personal development 24. Other limits match renewal.
- Upload your CPE report and all certificates with your Reinstatement Application in Certemy. Contact the Board to have the application assigned.
- Hours used for reinstatement cannot also count toward your next renewal.

Common questions

Do I need 40 CPE hours per year? No. You need 80 hours total over your two-year period. You can earn them in any mix across the two years, such as 60 one year and 20 the next.

Can extra hours carry over to my next period? No. Nebraska does not allow carryover. Hours count only in the two-year period in which you earned them.

Do I need to upload my certificates when I report? No, certificates are not required, but you may upload them along with your CPE report if you choose. If the Board asks for them later, for example in an audit, you must send them. Reinstatement is the exception: certificates are required.

Can I use my firm's or my own spreadsheet or the Society's CPE tracker instead of the Board's form? Yes. Any report works if it lists each course's name, date, sponsor, type of CPE, and hours, plus your ethics and total hours.

Does a prerecorded webinar count as a live program? Only if a live facilitator leads it and can answer questions. A recorded webinar you watch on your own is self-study, and it counts toward your self-study limit.

Do courses I took before my permit was issued count? Yes, if you completed them within your two-year CPE period.

My course isn't from a NASBA Registry sponsor. Will it count? Submit a Program Qualification Form to the Board before you rely on the credit.

I don't see a CPE Reporting task in Certemy. Contact the Board before January 31. Also check that your email address in Certemy is current.

I finished another course after I submitted. What do I do? Contact the Board so your report can be updated.

Does reporting my CPE renew my permit? No. Permit renewal is a separate application and fee, due June 30.

Forms, links, and help

- **CPE Reporting Form (Excel), Program Qualification Form, and sample sign-in sheet:** CPE tab at nbpa.nebraska.gov
- **Certemy login:** nbpa.certemy.com
- **Past CPE reported in the old system (view only):** Report of Continuing Professional Education
- **CPE rules:** Title 288, Nebraska Administrative Code, Chapter 8, on the Board's website

Questions? Contact Megan Petersen, CPE and Peer Review Coordinator, at megan.petersen@nebraska.gov or 402-471-3595.

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Notice: guidance document

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