CALIFORNIA BOARD OF ACCOUNTANCY
Protecting Consumers Since 1901

California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

phone: (916) 263-3680 *fax:* (916) 263-3675 *web:* www.cba.ca.gov

Information For Extension or Exemption From Continuing Education Requirements

You must complete the continuing education (CE) requirements to renew your license in an active status. If you had extenuating circumstances that prevented you from completing the required CE, you may request either an extension of time to complete the CE requirements or an exemption from completing part of the CE requirements. Your request must be submitted before your license renewal expiration date. If your request is approved, you will be able to maintain uninterrupted practice rights while you complete your CE.

The CBA may grant a CE extension or exemption to a CPA for the following causes:

1. Reasons of health, certified by a medical doctor, which prevent compliance by the CPA. The certification must provide the following information:
   a. Name of CPA.
   b. Nature of medical problem.
   c. Medical doctor's signed statement as to the effect of the condition and how it renders the CPA incapable of completing CE, including self-study courses.
   d. Beginning and ending dates of the period affected by the condition.
2. Active duty with the Armed Forces of the United States.
3. Other good cause (such as a natural disaster or death of a spouse or immediate family member, supported by a copy of death certificate or obituary).

No extension or exemption shall be made solely because of age or workload.

If you have questions, please contact the please contact the Renewal Compliance Unit by telephone at (916) 561-1702 or email at renewalinfo@cba.ca.gov.

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Application For Extension or Exemption From Continuing Education Requirements

This form[1] must be mailed directly to the CBA office with a hardcopy renewal application for processing. Please do not renew through CBA Connect if you wish to request an extension or exemption from your CE requirements. To obtain a renewal application, please email renewalinfo@cba.ca.gov.

Section A: Contact Information. Please provide the following information.		
Name	License Number	Email
Address of Record		Business Phone Number
City, State, Zip		Home Phone Number

Section B: CE Extension/Exemption
Please check all that apply and provide the following information.

☐ **CE extension**
How many months of extension are you requesting? _____Months

☐ **CE hour exemption**
How many hours of CE are you asking to have exempted? _____Hours

☐ **CE 20/12 exemption**
There is a requirement to complete at least 20 hours of CE in each year of the renewal period, with a minimum of 12 of the 20 hours in technical subjects (i.e. 20/12). What year are you asking to have the 20/12 requirement exempted?
___ First Year ___ Second Year

[1] In lieu of this form, the CBA will accept other documentation that includes all the information requested on the form.

Section C: Reason for CE extension/ exemption request.
Please select one of the following qualifying reasons for your request and answer the following questions if you are making your request for non-health reasons.

☐ I am requesting an extension/exemption for health reasons. I have attached supporting documentation to include the following information:

- Nature of medical condition.
- Medical doctor's signed statement as to the effect of the condition and how it rendered me incapable of completing CE, including self-study courses.
- Beginning and ending of the time period affected by the condition.

☐ I am requesting an extension/exemption for non-health reasons. I have attached supporting documentation and have completed the following questions.

1. Describe the circumstances pursuant to which the request is made.

2. Describe the reasons why you are not or have not been able to complete the required number of hours on a timely basis. Include reasons why you could not complete both web-based and self-study courses.

3. Describe the reasons you prefer not to renew your license as inactive and explain how the circumstances and reasons described above will affect your ability to practice.

Section D: Penalty of Perjury Statement.	
I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form, and any accompanying attachments, are true, complete, and accurate.	
Signature	Date
Printed Name	

How to submit this form: Please adhere to the following instructions to submit this request for CE extension/exemption:

- The CPA must mail the completed CE Extension or Exemption Request form with the completed hardcopy Certified Public Accountant License Renewal Application and the renewal fee directly to the CBA at:

2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
Attention: Renewal Compliance Unit

Personal Information Collection Notice: The California Board of Accountancy (CBA) of the Department of Consumer Affairs (DCA) collects personal information requested on this form as authorized by Business and Professions Code sections 5010 and 5027, California Code of Regulations, Title 16, Section 90, and Information Practices Act (Civil Code section 1798 and following). The CBA uses this information, in accordance with DCA's Privacy Policy, to determine eligibility for active license renewal.

Mandatory Submission: Submission of the requested information is mandatory. The CBA cannot consider your request for CE extension or exemption unless you provide all the requested information.

Access to Personal Information: You may review the records maintained by the CBA that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information: The CBA makes every effort to protect the personal information you provide. The information you provide, however, may be disclosed in the following circumstances:

- In response to a Public Records Act request (Government code section 7920.000 and following), as allowed by the Information Practices Act.
- Disclosure to another government agency as required by state or federal law.
- In response to a court or administrative order, or subpoena, or a search warrant.

Contact Information: For questions about this notice or access to your records, contact the CBA at Outreach@cba.ca.gov or at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. For questions about DCA's Privacy Policy, contact the Department of Consumer Affairs at 1625 North Market Boulevard, Sacramento, CA 95834, by phone at (800) 952-5210, or by email at dca@dca.ca.gov.