Utah Division of Occupational & Professional Licensing
160 East 300 South, P.O. Box 146741
Salt Lake City, Utah 84114-6741
FAX: 801-530-6511

REQUEST FOR WAIVER OF CONTINUING PROFESSIONAL EDUCATION REQUIREMENTS FOR CERTIFIED PUBLIC ACCOUNTANTS

R156-1-308d. Waiver of Continuing Education Requirements - Renewal Requirements

(1) (a) In accordance with Subsection 58-1-203(1)(g), a licensee may request a waiver of any continuing education requirement established under this title or an extension of time to complete any requirement on the basis that the licensee was unable to complete the requirement due to a medical or related condition, humanitarian or ecclesiastical services, extended presence in a geographical area where continuing education is not available, etc.

(b) A request must be submitted no later than the deadline for completing any continuing education requirement.

(c) A licensee submitting a request has the burden of proof and must document the reason for the request to the satisfaction of the Division.

(d) A request shall include the beginning and ending dates during which the licensee was unable to complete the continuing education requirement and a detailed explanation of the reason why. The explanation shall include the extent and duration of the impediment, extent to which the licensee continued to be engaged in practice of his profession, the nature of the medical condition, the location and nature of the humanitarian services, the geographical area where continuing education is not available, etc.

(e) The Division may require that a specified number of continuing education hours, courses, or both, be obtained prior to reentering the practice of the profession or within a specified period of time after reentering the practice of the profession, as recommended by the appropriate board, in order to assure competent practice.

(f) While a licensee may receive a waiver from meeting the minimum continuing education requirements, the licensee shall not be exempted from the requirements of Subsection 58-1-501(2)(i), which requires that the licensee provide services within the competency, abilities and education of the licensee. If a licensee cannot competently provide services, the waiver of meeting the continuing education requirements may be conditioned upon the licensee limiting practice to areas in which the licensee has the required competency, abilities and education.

NOTE: Please be aware that licensees who continue to work in their profession are normally not eligible for waiver of continuing education requirements.

Generally, Utah Certified Public Accountants are required to complete 80 hours of continuing professional education in each two-year period.

<u>Utah Code Annotated</u> 58-26a-304(3) of the Certified Public Accountant Licensing Act provides:

    (a) A licensee may request a waiver of the requirements of Subsection 58-26A-304(1) for a period not exceeding three years by:
        (i) submitting an application for waiver in a form approved by the division; and
        (ii) demonstrating that the licensee will be engaged in activities or be subject to circumstances which prevent the licensee from meeting the requirements of Subsection (1) during the period of the waiver.
    (b) An application for waiver shall be granted upon a showing of good cause.
    (c) A licensee who is granted a waiver under this section shall complete 30 hours of continuing professional education within the six months immediately following the expiration of the waiver that includes at least 16 hours of continuing professional education focusing on auditing.

I hereby request waiver of the CPE requirement for Utah CPAs based on the following:

(Please attach additional pages if necessary and supporting documentation as required.)

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I hereby certify that I have read the above statute, that the above statement and any attached statement or supporting documents are true and correct, and that I am qualified for the waiver.

Signature of CPA	Name (Type or Print)	License Number