

How to become a  
**certified, registered**  
and **licensed CPA**  
in **Illinois**

# CPA

DESIGNATION



ILLINOIS CPA SOCIETY  
[www.icpas.org](http://www.icpas.org)

Enhancing the value of  
**the CPA profession.**



## Certification

Certification as a CPA in Illinois is accomplished by successfully completing the Uniform CPA Examination through the Illinois Board of Examiners (ILBOE). An Illinois exam candidate is also required to pass a separate ethics exam on the rules of professional conduct offered by the American Institute of CPAs (AICPA). Illinois certification can also be acquired by transferring a passed exam from another state or country to the ILBOE. Once certified, a candidate is allowed to state that she/he has "...Successfully completed the CPA exam...". A license through the Illinois Department of Financial and Professional Regulation (IDFPR) is then required to use the CPA designation. For further information on taking the exam and/or becoming certified in Illinois, please see the ICPAS information on the CPA Exam at **[www.icpas.org](http://www.icpas.org)**, under "Be a CPA," and/or contact the ILBOE at **[help@ilboe.org](mailto:help@ilboe.org)**.

# Licensing & Registration

In 2006 it became law that in order for anyone to hold themselves out as a CPA to the public in Illinois, they must have an active license or registration with the Illinois Department of Financial and Professional Regulation (IDFPR), the licensure body in Illinois. Anyone obtaining the CPA credential after June 30, 2012 is required to obtain a CPA license as the Registered CPA category is no longer available for new applicants.

Failure to maintain an active registration or license with IDFPR while using the CPA designation may result in IDFPR issuing a “cease and desist” order, and the person may be found guilty of a Class B misdemeanor which provides for a fine up to \$5,000 and up to six months in jail.

## REGISTRATION

IDFPR stopped accepting new applications for the “Registered CPA” category on June 30, 2012. All active registrations procured before this date will be grandfathered and renewable for life. Registered CPAs are required to renew every three years with IDFPR in order to stay in compliance.

Actively Registered CPAs (1) may use the “CPA” designation, (2) can perform accountancy activities except for attestation services (audits and reviews), (3) are not exempt from the requirement to take an Annual Federal Tax Refresher course to participate in the IRS Annual Filing Season Program, and (4) have no CPE requirement to maintain their registration.

## LICENSURE

Actively Licensed CPAs (1) may use the “CPA” designation, (2) can perform all accountancy activities (including audits and reviews), (3) are exempt from the requirement to take an Annual Federal Tax Refresher course to participate in the IRS Annual Filing Season Program, and (4) must complete 120 hours of CPE every three years (including 4 hours of ethics).

An individual license and a license for all firms are required. An individual license is all that is required for a sole practitioner, unless the firm name suggests the firm consists of more than one person (such as “and associates” or “and company”).

## REQUIREMENTS

The IDFPR licenses persons who have received an Illinois CPA certificate and who have had at least one year of full time experience, or its equivalent, providing any type of service or advice involving the use of accounting, attest, management advisory,

financial advisory, tax, or consulting skills, which may be gained through employment in government, industry, academia, or public practice. Applicants may only receive experience after completing 120 hours of undergraduate education and having obtained a baccalaureate degree with an accounting concentration or equivalent. The term “year” shall be 12-months with an average of at least 20 work days per month during which the applicant was engaged in full-time employment equal to 1,500 hours or more annually. If an individual works part-time for more than one year, but less than four years, and gains 2,000 hours of experience, the individual has met the equivalent of “one-year of full-time experience.” Verification of the experience shall be completed and signed by an applicant’s designated supervisor or the authorized agent of the employer. IDFPFR also licenses “by endorsement” individuals who have a valid CPA license from another jurisdiction that is substantially equivalent. Applicants for licensure by endorsement may request a letter of authorization from IDFPFR to perform accountancy activities while their application is being processed.

## **CONTINUING EDUCATION**

CPAs who are licensed in Illinois are required to have 120 hours of continuing professional education (CPE) credit during each three-year period. Four of the 120 hours must be in ethics education. Up to 60 hours may be in self-study, up to 80 hours may be interactive self-study, and 40 hours must be live. There are also restrictions on how many hours may be earned through authorship of books and articles as well as teaching.

CPAs are exempt from CPE requirements for their first license renewal. This first renewal period of being free from CPE requirements runs from the time a license is issued until the next IDFPFR 3-year cycled renewal. It can range anywhere from 3 years down to several months, depending on when in the IDFPFR cycle the license is issued. The second renewal will require the full 120 hours of CPE.

Verifiable and Non-Verifiable CPE—There are two types of activities for CPE: 1) verifiable activities (those given by approved providers) and, 2) non-verifiable CPE activities.

## **VERIFIABLE CPE**

Courses must be taken from sponsors registered with the National Association of State Boards of Accountancy (NASBA) or IDFPFR. To find out if the sponsor is registered with IDFPFR go to <https://www.idfpr.com/dpr/licenselookup/default.asp>. The Illinois CPA Foundation (ICPAF) is an approved sponsor. A sponsor that has been approved by another state’s regulatory agency for CPE credit in that state may or may not be acceptable in Illinois.

An individual should obtain proof of the sponsor’s registration with IDFPFR or NASBA (i.e., their sponsorship number) prior to taking any courses from a CPE sponsor other than ICPAF. Proof must also be submitted, if requested by the IDFPFR, in the form of certificates of attendance, which are issued for each CPE course by the sponsor.

## NON-VERIFIABLE CPE

Non-verifiable activities can account for up to 60 hours of the 120 hours. Non-verifiable activities are independent or informal activities that are not confirmed by a recognized educational or professional sponsor.

### Non-Verifiable Activities

- 1. Programs and courses** presented by an entity other than a recognized educational or professional sponsor.  
**HOURS: Up to 60 hours allowed.**
- 2. Participation and work on technical committees** of an international, national or state professional association or member organization.  
**HOURS: Up to 10 hours allowed.**
- 3. Professional reading** of published material that does not provide a certificate of completion or an assessment process.  
**HOURS: Up to 10 hours allowed.**
- 4. Research and consultation** with outside experts on a subject area that is new to the licensee (example: how to report discontinued operations) or where regulations or standards have changed (example: accounting for leases). Credit may not be claimed for repeat consultations or research in the same subject area where regulations or standards have not changed significantly.  
**HOURS: Up to 10 hours allowed.**

PLEASE NOTE: While the non-verifiable CPE qualifies for Illinois state licensure, it does not qualify for the 24 or 80-hour CPE requirements of Government Auditing Standards (i.e., Yellow Book) or for licensing in states other than Illinois.

**It is up to the individual to document their own evidence of completion for all non-verifiable learning activities.**

For additional information on CPE requirements, visit the CPE Requirements page on our website at [www.icpas.org/education/education-services/cperequirements](http://www.icpas.org/education/education-services/cperequirements).

## CPA(inactive)

The purpose of the “CPA(inactive)” title is to allow CPAs who do not perform accountancy activities but wish to continue using the CPA title to continue to do so provided they use “CPA(inactive).” It may be used for CPAs to continue volunteer services with charities and nonprofit organizations. It will allow for service on a volunteer board providing 1) the term CPA(inactive) is used, 2) appropriate disclosures to the board and respective committees are made regarding the CPA(inactive) designation, and 3) the service is not as an Audit Committee Financial Expert as defined in Section 407 of the Sarbanes Oxley Act.

A licensed or registered CPA whose license is active and unencumbered must notify IDFPF in writing to request that their license or registration be placed in an inactive status, thus allowing the use of CPA(inactive). CPA(inactive)s are excused from payment of renewal fees. The license or registration can always be restored from the inactive status by completing the proper restoration applications with IDFPF along with payment of applicable fees and completion of CPE for licensed CPAs.





How to become a **certified, registered**  
and **licensed CPA** in Illinois

# Additional Information

**To apply for or receive additional information on licensure, contact:**

**Illinois Department of Financial and Professional Regulation  
Division of Professional Regulation**

320 W. Washington Street, Third Floor, Springfield, IL 62786

Phone: 800.560.6420 or 217.785.0820 | Website address: [www.idfpr.com](http://www.idfpr.com)

---

**To receive information regarding Illinois CPA Certification  
and detailed CPA examination information, contact:**

**Illinois Board of Examiners**

1120 E. Diehl Road, Suite 107, Naperville, IL 60563

Phone: 815.753.8900 | Website address: [www.ilboe.org](http://www.ilboe.org)





ILLINOIS CPA SOCIETY®  
[www.icpas.org](http://www.icpas.org)

**Chicago Office:**

550 W. Jackson, Suite 900  
Chicago, IL 60661-5742

**Phone:** 800.993.0407

**Fax:** 312.993.9432

**Springfield Office:**

524 S. 2nd Street, Suite 504  
Springfield, IL 62701-1705

**Phone:** 800.572.9870

**Fax:** 217.789.7924