



**US Virgin Islands Board of Public Accountancy**  
**Continuing Professional Education Reporting**  
**Form DLCA CPA 100 (2022)**

**Instructions for completing this Form**

1. An original signature and date is required.
2. Courses must be listed in chronological date order directly on the form to make it complete. Licensees should retain documentation evidencing course completion for at least three years in the event they are selected for a CPE audit.
3. An **exact copy** of the original certificates must accompany this form.
4. List the hours claimed in the appropriate column. Total each column and indicate the total of all hours combined from each category in the Total box.
5. Credit can be claimed from two types of activities: hours earned as a participant and hours earned as an instructor or lecturer. Instructors may not claim credit more than two times for the same presentation.
6. Continuing Professional Educational Hours required for:
  - a. **Renewals:** Each current active United States Virgin Islands certified public accountant must have completed at any time or times during the three year period, shall complete not less than **120** hours of educational instruction or training public accounting subjects or courses of study.
  - b. A minimum of **40** CPE hours must be earned annually.
  - c. **Reactivation and Reinstatement Applicants:** Licensees who are inactive or delinquent shall satisfy the requirements in the following manner. 120 hours of CPE hours to include at least 30 hours in accounting/auditing subjects and 8 hours in ethics. All continuing professional education courses must be completed no more than **12 months** immediately preceding the date of this application. *See reinstatement application for additional information.*