

**R 338.5147 Rescinded.**

History: 1996 AACCS; 1998-2000 AACCS.

**R 338.5150 Rescinded.**

History: 1979 AC; 1996 AACCS; 1998-2000 AACCS.

**R 338.5155 Rescinded.**

History: 1979 AC; 1986 AACCS; 1998-2000 AACCS.

**R 338.5160 Rescinded.**

History: 1979 AC; 1986 AACCS.

**R 338.5165 Rescinded.**

History: 1979 AC; 1986 AACCS.

**R 338.5170 Rescinded.**

History: 1979 AC; 1986 AACCS.

**R 338.5201 Rescinded.**

History: 1979 AC; 1986 AACCS.

**R 338.5205 Rescinded.**

History: 1979 AC; 1986 AACCS.

**PART 3. CONTINUING EDUCATION**

**R 338.5210 License renewals; continuing education requirements; applicability; continuing education waiver; reciprocity.**

Rule 210. (1) This part applies to applications for renewal of an accountancy license under sections 411 and 729 of the act, MCL 339.411 and 339.729. An applicant for

renewal shall submit the required fee and a completed application on a form provided by the department. Both of the following apply:

(a) Under section 729(1) of the act, MCL 339.729, an applicant for renewal who is a nonresident licensee as defined under section 720(1)(g) of the act, MCL 339.720, is considered to have met the requirements under this part if he or she satisfies all of the following requirements:

(i) Submits the required fee and a completed application on a form provided by the department.

(ii) The state in which his or her principal place of business is located requires continuing education for renewal of that state's accountancy license.

(iii) Has met the continuing education requirements of the state in which his or her principal place of business is located.

(b) If audited, the applicant shall provide a copy of the license that was renewed by the state in which his or her principal place of business is located.

(2) Submission of an application for renewal constitutes the applicant's certification of compliance with the requirements of this rule. Both of the following apply:

(a) An applicant shall retain documentation required by R 338.5215 as proof of satisfying the requirements under this rule for 4 years from the date of applying for license renewal.

(b) A licensee is subject to audit under this part and may be required to submit the documentation as described by R 338.5215 upon request of the department.

(3) A request for a continuing education waiver under section 204(2) of the act, MCL 339.204, must be received by the department before the expiration date of the license.

History: 1979 AC; 1986 AACCS; 1996 AACCS; 1998-2000 AACCS; 2007 AACCS; 2013 AACCS; 2019 AACCS; 2021 MR 9, Eff. May 5, 2021.

**R 338.5211 Renewal of license with insufficient qualifying hours permitted under certain circumstances; waiver of requirement for additional hours.**

Rule 211. (1) A licensee who does not earn sufficient qualifying hours during the continuing education period may be allowed to renew a license upon reporting 80 qualifying hours and an additional 4 hours of continuing education credit for each month of time needed to remove the deficiency. The additional 4 hours of continuing education credit for each month of time needed to remove the deficiency shall not apply toward the qualifying hours of continuing education credit required in a continuing education period for the renewal of a license.

(2) The department may waive the requirement for additional hours upon a showing by the licensee that the additional hours would present an undue hardship on the licensee.

History: 1986 AACCS; 1996 AACCS; 1998-2000 AACCS.

**R 338.5215 Acceptable continuing education; requirements; limitations.**

Rule 215. (1) The continuing education hours required for renewal must satisfy the following requirements:

Acceptable Continuing Education		
	Activity and proof of completion	Number of continuing education hours earned for the Activity
(a)	<p>Attendance in a group program that satisfies all the following requirements:</p> <p>The subject matter of the program complies with R 338.5255.</p> <p>The program is conducted by an instructor or discussion leader whose background, training, education, or experience makes it appropriate for him or her to lead a discussion on the subject matter.</p> <p>The sponsor of the program takes individual attendance.</p> <p>The sponsor of the program issues to each attendee a program outline and a written certification of the attendee's hours of attendance.</p> <p>The sponsor of the program maintains written records of individual attendance and the program outline for 4 years.</p> <p>If audited, a licensee shall submit a copy of a letter or certificate of completion showing the licensee's name, total continuing education hours earned, sponsor name and contact information, course title, course field of study, date offered or completed, and type of instruction or delivery method used.</p>	<p>Fifty minutes of continuous instruction equals 1 continuing education hour.</p> <p>Additional credit is granted after the first 50 minutes for continuous instruction in the following amounts:</p> <p>One-half credit (0.5 credit) for every additional 25 minutes.</p> <p>One-fifth credit (0.2 credit) for every additional 10 minutes.</p>
(b)	<p>Completion of an individual nano-learning program that satisfies all the following requirements:</p> <p>The subject matter of the program complies with R 338.5255.</p> <p>The program is an educational course designed for nano-learning delivery.</p> <p>The program uses instructional methods that define a minimum of 1 learning objective.</p> <p>The program guides the participant through a program of learning and provides proof of a participant's satisfactory completion of the program.</p> <p>The sponsor requires the participant to successfully complete a qualified assessment with a passing grade of 100% before issuing credit for the course.</p> <p>The sponsor of the program issues the participants a written certification of the participants' completion of the program and a program outline.</p>	<p>Credit is awarded as 1/5 credit (0.2 credit) for each nano-learning program completed.</p> <p>A nano-learning course cannot be combined with another nano-learning course.</p> <p>A combined maximum of 20 continuing education hours may be earned under this activity and activity (f) during each continuing education period.</p>

	<p>The sponsor of the program maintains written records of the participant's completion of the program and the program outline for 4 years.</p> <p>If audited, the licensee shall submit a copy of a letter or certificate of completion provided by the program sponsor verifying the licensee's name, number of continuing education hours earned, sponsor name and contact information, course title, course field of study, date completed, and type of instruction or delivery method used.</p>	
(c)	<p>Passing a noncredit academic course that satisfies both of the following requirements:</p> <p>The subject matter of the course complies with R 338.5255.</p> <p>The course is offered by an educational institution that complies with R 338.5115.</p> <p>If audited, the licensee shall submit a letter from the institution confirming the name and course number of the course completed, number of classroom hours attended, and the date of satisfactory course completion.</p>	<p>Each 50 minutes of continuous instruction equals 1 continuing education hour.</p>
(d)	<p>Passing a for-credit academic course that satisfies both of the following requirements:</p> <p>The subject matter of the course complies with R 338.5255.</p> <p>The course is offered by an educational institution that complies with R 338.5115.</p> <p>If audited, the licensee shall submit a copy of an official transcript or a letter from the institution confirming the name and course number of the course completed, credit hours earned, and date of satisfactory course completion.</p>	<p>Fifteen continuing education hours are granted for each academic credit hour.</p>
(e)	<p>Classroom work as a teacher, instructor, speaker, or lecturer that is part of an academic course of which the subject matter complies with R 338.5255 and is offered at an educational institution that complies with R 338.5115 or conducting a group program that satisfies the requirements under activity (a) as a teacher, instructor, lecturer, speaker, or seminar discussion leader.</p>	<p>Three continuing education hours are granted for every 50 minutes of continuous instruction.</p> <p>A maximum of 20 continuing education hours may be earned</p>

	<p>If audited, the licensee shall submit a copy of the confirmation letter provided by the program sponsor or the institution verifying the licensee's name, number of hours of classroom work or hours spent conducting the group program, course title, course field of study, and dates of the presentation or instruction.</p>	<p>during each continuing education period.</p>
(f)	<p>Completion of an individual self-study program that satisfies all the following requirements:</p> <p>The subject matter of the program complies with R 338.5255.</p> <p>The program is an educational course designed for self-study.</p> <p>The sponsor of the program issues the participants a written certification of the participant's completion of the program and a program outline.</p> <p>The sponsor of the program maintains written records of the participant's completion of the program and the program outline for 4 years.</p> <p>If audited, the licensee shall submit a copy of a letter or certificate of completion provided by the program sponsor verifying the licensee's name, number of continuing education hours earned, sponsor name and contact information, course title, course field of study, date completed, and type of instruction or delivery method used.</p>	<p>Twenty-five minutes of continuous instruction equals ½ (0.5 credit) of 1 continuing education hour.</p> <p>One-fifth (0.2 credit) of 1 continuing education hour is granted for every additional 10 minutes of continuous instruction after the first 25 minutes of continuous instruction.</p> <p>A combined maximum of 20 continuing education hours may be earned under this activity and activity (b) during each continuing education period.</p>
(g)	<p>A course in professional ethics that complies with the requirements of activity (a), (b), (c), (d), (e), or (f) is approved if the subject matter of the course complies with R 338.5255(2).</p> <p>If audited, the licensee shall submit a copy of a letter or certificate of completion provided by the program sponsor verifying the licensee's name, number of continuing education hours earned, sponsor name and contact information, course title, course field of study, date completed, and type of instruction or delivery method used.</p>	<p>Continuing education hours are granted in an amount allowed under the type of activity for which the course qualifies.</p>
(h)	<p>Completion of a course in Michigan statutes and administrative rules applicable to public accountancy that satisfies all the following requirements:</p> <p>The content of the course is created by the Michigan Association of Certified Public Accountants.</p>	<p>Fifty minutes of continuous instruction equals 1 continuing education hour.</p>

	<p>The course provider issues the participants a written certification of the participant's completion of the course and a course outline.</p> <p>The sponsor of the program maintains written records of the participant's completion of the course and the course outline for 4 years.</p> <p>If audited, the licensee shall submit a copy of a letter or certificate of completion provided by the program sponsor verifying the licensee's name, number of continuing education hours earned, sponsor name and contact information, course title, course field of study, date completed, and type of instruction or delivery method used.</p>	
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(2) Continuing education hours are not granted for a program or activity that has substantially the same content of a program or activity for which the applicant has already earned continuing education hours during the continuing education period.

History: 1979 AC; 1986 AACCS; 1996 AACCS; 1998-2000 AACCS; 2003 AACCS; 2019 AACCS; 2021 MR 9, Eff. May 5, 2021.

**R 338.5216 Rescinded.**

History: 1986 AACCS; 1996 AACCS; 1998-2000 AACCS; 2019 AACCS.

**R 338.5217 Rescinded.**

History: 1986 AACCS; 1996 AACCS; 1998-2000 AACCS; 2019 AACCS.

**R 338.5218 Rescinded.**

History: 1986 AACCS; 1996 AACCS; 1998-2000 AACCS; 2019 AACCS.

**R 338.5220 Rescinded.**

History: 1979 AC; 1986 AACCS; 1996 AACCS.

**R 338.5221 Rescinded.**

History: 1986 AACCS; 1998-2000 AACCS.

**R 338.5225 Rescinded.**