



CONTINUING EDUCATION REQUIREMENTS

For Sales Tax CMIs

Continuing education is essential for professional growth. Each CMI is required to accumulate 60 hours of continuing education credit every five years. These 60 credits must include at least 30 hours devoted specifically to sales taxation matters including 5 hours devoted specifically to IPT approved ethics. Of these 5 IPT approved ethics hours, 3 must be earned at IPT Programs. At least 12 hours at one IPT Conference, Sales Tax Symposium, Sales Tax School or Academy, or IPT/ABA Advanced Sales Tax Seminar must be attended during the five-year period, and is included in the 30-hour specialty requirement. Continuing education requirements are based solely on attendance at structured educational programs. Other types of courses, symposia, and seminars considered to meet the continuing education requirements include (but are not necessarily limited to): administration, audit, applicable case law, random sampling, management, computer technology, statistics, and research of sales and use type taxes. Other subjects will be considered on an individual basis. Successful completion of an attendant examination is not required. Conversely, successful completion of an attendant examination is not acceptable in lieu of attendance.

Classroom hours attended will determine the amount of credit earned on an "hour for hour" basis with an hour defined as 50 minutes. This includes all IPT Symposia, Seminars, Schools, Academies, and Annual Conferences. A maximum number of hours is established per educational program based upon session content. IPT speakers/instructors will be awarded double credit for actual presentation time. Each IPT sponsored local luncheon will earn credit hour for hour based on the length of the presentation, with a maximum of three credit hours given for each luncheon. Attendance at IPT events is verified using barcode scanning. Certified Members will automatically receive credit hours for each session that they scanned, and no longer need to submit documentation for IPT programs. **Members should take care in assuring that they scan at every session attended. Credit cannot be awarded after the event without this scanned verification.** A maximum of 30 credit hours will be awarded for full attendance at any one program, including IPT Sales Tax Schools.

Non-classroom learning activities such as Internet-based and other correspondence training may qualify for continuing education credit if the activity meets the following requirements: 1) Continuing education hours recommended by the sponsor of the program must be based on a pilot study of the average completion time for the course. 2) Hours of credit granted by IPT cannot exceed the actual time devoted to the learning activities. **3) Participants must pass an examination as evidence of successful completion before receiving credit hours for the course.**

Each CMI is responsible for filing the required **"Application for Continuing Education Credit"** form with the Institute for the previous calendar year no later than sixty days following the receipt of the annual status report provided by IPT. For programs other than IPT, written verification of attendance from the instructor or sponsor representative must be submitted. **Continuing Education Credits for Non-IPT Programs submitted without this application form will be returned without processing.** Credit must be earned during the designee's current five-year calendar period. Excess credits granted during any five-year period may not be carried forward.