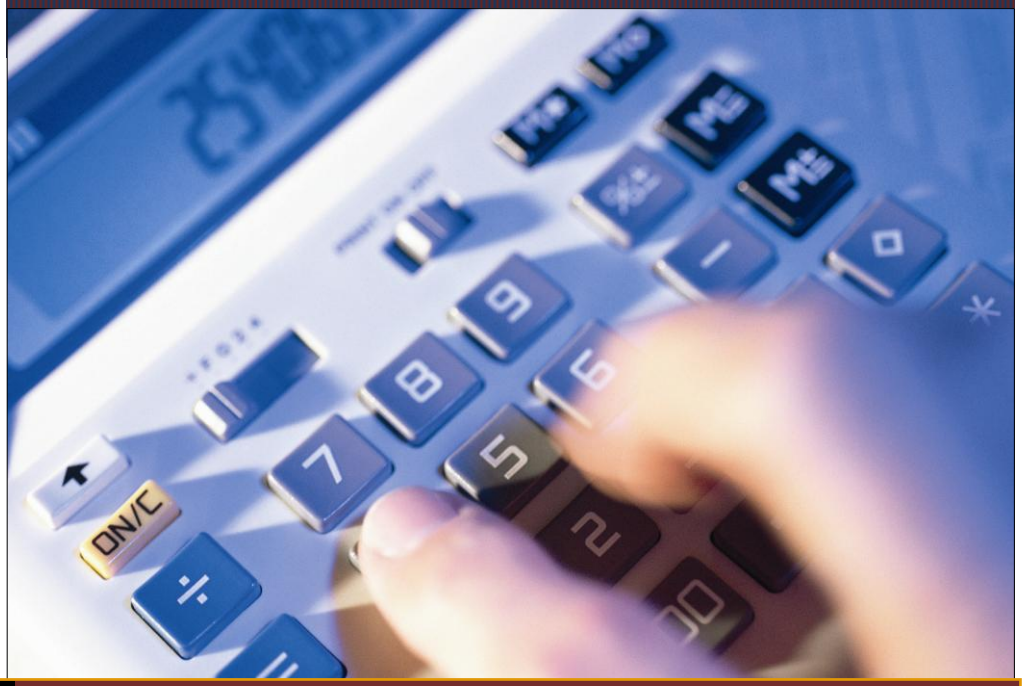

Indiana Professional Licensing Agency

INDIANA BOARD OF ACCOUNTANCY

ACTIVATION OF AN INACTIVE CPA LICENSE

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NOTICE: This packet incorporates the most recent revisions of statutes and administrative rules governing the accountancy profession, as of January 1, 2013. Note that the statutes and rules incorporated in the packet are not an official version of the Indiana Code. It is distributed as a general guide to individuals in the accountancy profession regulated by the Indiana Board of Accountancy and the Indiana Professional Licensing Agency. It is not intended to be offered as legal advice, and it may contain typographical errors. The Indiana Board of Accountancy and the Indiana Professional Licensing Agency are prohibited from providing legal advice on issues contained herein. For legal advice, please consult an attorney. To obtain official copies of the Indiana Code or Indiana Administrative Code, contact your nearest public library or visit the website of the Indiana General Assembly at www.in.gov/legislative.

REV5/7/2013

Indiana Professional Licensing Agency

Instructions

You should use this packet if you currently have an Inactive license in the State of Indiana and are requesting to change your status to Active.

Quick Steps

1. Forms & supporting documents you must complete:
   - ✓ **Form 48541 –** Application for Activation of an Inactive CPA/PA/AP License.
   - ✓ Copies of all **CPE Certificates** of Completion that are listed on Form 48541.

2. Fee: No fee is required to activate your license.

3. Mail: Completed Forms to:

   Indiana Professional Licensing Agency
   Attn: Indiana Board of Accountancy
   402 West Washington Street, Room W072
   Indianapolis, Indiana 46204-2700

What Happens Next

1. Once you submit your form(s) and Copies of Certificates, a case manager will review the information that you submitted. If you have failed to complete the worksheet properly or you have not met the CPE requirements you will be contacted to remedy the problem.

2. Upon receipt of all required information, your case manager will notify you that your license status has been updated.

Indiana Professional Licensing Agency

Frequently Asked Questions Regarding Activating an Inactive License

Question: **What is the difference between Expired and an Inactive License?**
Answer: Inactive License holders maintain their license and pay the licensing fees but are not required to complete Continuing Professional Education (CPE). An expired licensee has failed to renewal and pay licensing fees or participate in Continuing Professional Education at all.

Question: ***I forgot my license number, how can I learn my license number?***
Answer: You can search by your name online: mylicense.in.gov/everification/Search.aspx

Question: ***Do I need to submit my CPE certificates and documents?***
Answer: Yes, you will need to submit all documents relating to Continuing Professional Education. You will need to submit our CPE Tracking Worksheet(s), along with copies of your certificates.

Question: ***Do you ever audit licensees?***
Answer: Yes, the board will perform an audit of randomly selected that renew active.

Question: ***How do I make changes to my address and email?***
Answer: Be sure to review *Page 10 - Visual Guide to Website to Renew, Update and Order License Card.* This page will provide you with the specific location on our website to update your information.

Question: ***When will I get my License Card?***
Answer: You will not be mailed a License Card. You may go online to the License Express section and download a free license card and certificate.

Question: ***What are the CPE requirements once my license is changed to Active?***

CPE Hours Required:

Issuance Date	Total Hours Required For 3 Year Reporting Period	Minimum Hours for Year of Issuance or Reactivation
January 1 – March 31, 2013	80	20
April 1 – June 30, 2013	70	15
July 1 – September 30, 2013	60	10
October 1 – December 31, 2013	50	0
January 1 – March 31, 2014	40	N/A
April 1 – June 30, 2014	30	N/A
July 1 – September 30, 2014	20	N/A
October 1 – December 31, 2014	0	0

"N/A" means that there is no specifically stated requirement for the year of issuance or reactivation because the licensee would have to obtain the prorated CPE hours for the three (3) year reporting period.

Ethics hours are not prorated. (IC 25-2.1-2-15 and IC 25-2.1-4-5)

Indiana Professional Licensing Agency

Question: ***What is the difference between Renewal Periods and Reporting Periods?***

Answer: **License Renewal Periods**

Licenses have a three (3) year cycle
July 1, 2012 – expires June 30, 2015
July 1, 2015 – expires June 30, 2018

CPE Reporting Period

Reporting period for license issued with expiration date of 2015
January 1, 2012 – December 31, 2012
January 1, 2013 – December 31, 2013
January 1, 2014 – December 31, 2014

Question: ***What are the CPE requirements?***

Answer: Referenced Code Summary 872 IAC 1-3

- A minimum of 120 total hours of instruction during the three year reporting period.
- No less than 20 hours per calendar year.
- A minimum of 10% of the total hours required for the reporting period must be in Accounting and/or Auditing (A&A).
- A minimum of 4 hours, for the reporting period, must be in Ethics.
- No more than 50% of the required 120 hours for the reporting period, will be accepted as self study.

Question: ***I want to take a course online; can I include that course as a CPE credit?***

Answer: The course must be formally organized, primarily instructional, and designed to enhance your knowledge and skill in providing services in the practice of public accountancy. (872 IAC 1-3-4)

Question: ***I plan to teach a seminar. Can I include that seminar as a CPE credit?***

Answer: Lecturing, Instructing, and Discussion Leaders: You will be permitted 2 hours of preparation time CPE for every 1 hour of instruction but only for the first time you instruct the class. You will not be able to count this preparation time again if you repeat the lecture, instruction, or discussion leadership. This amount cannot exceed 50% of the required minimum of the subject. (872 IAC 1-3-3)

Example: Teaching a course in ethics. You can only receive credit for no more than 2 hours of CPE. To receive 2 hours of preparation CPE, you will need to have prepared a total of 1 hour of instruction for a total of 3 hours.

Question: ***Can I include lunch meetings and committee work with the state CPA organization?***

Answer: You are not permitted to include them as CPE. In addition, you can not include business meetings that relate to elections of directors or officers or treasurers' reports and committee reports. You will not be able to include local or national professional groups. (872 IAC 1-3-4)

Question: ***How do I calculate time?***

Answer:

- One (1) fifty (50) minute period is equal to one (1) hour.
- Twenty-five (25) minutes is equal to one-half (.5) hour. Half hour increments will only be
- accepted after one full hour has been completed.
- When the total minutes of a course are greater than fifty (50) minutes, but not divisible by fifty (50), CPE credit hours granted will be rounded *down* to the nearest one-half (.5) credit.
- *Example: a course with a total of 140 minutes will equate to 2.0 hours of CPE credit.*
- *(872 IAC 1-3-3)*

Question: ***Can I take some college courses to meet my CPE credit?***

Answer: You can receive CPE credit for graduate level courses. PA's and AP's who do not have a Bachelor's degree in accounting, business administration and economics may receive CPE credit for taking courses at an accredited university or college in accounting, business administration, and economics. (872 IAC 1-3-3.3)

Question: ***I teach a college course in beginning accounting, can I include that class as a CPE credit?***

Answer: You cannot receive CPE credit for day-to-day course instruction. (872 IAC 1-3-3.1)

Indiana Professional Licensing Agency

Completing Your Application

In order to activate an inactive license during a three (3) year license period, the licensee must complete one hundred twenty (120) hours of continuing education obtained no earlier than three (3) years prior to the date of this worksheet is filed, as required by 872 IAC 1-3-14.5.

This form can be completed using the auto-fill feature directly into the computer form. You may also print it and complete it by writing in the information. You may use multiple forms, if needed.

Section 1 – Applicant Information:

Complete the following:

- Your full name
- License Number*
- Mailing Address
- Phone Number
- Email Address
- Sign and Date

If you do not know your license number you can go online to our website and look it up.* **HERE

Section 2 – Continuing Education Information:

List all your certificates:

- Sponsor Name
- Course Name
- Date of Course
- List your hours, in far right column "Number of Hours". If the course was A&A, ethics check those boxes. If the course method of education was self study check the self study box.

CPE Documentations and Certificates (B&W or Color Copies)

Always retain the original copies of your CPE in your files.

Total Hours	120 or more
Accounting & Auditing	10%
Ethics	4 hours more
Self-Study	60 hours or less

APPLICATION FOR ACTIVATION OF AN INACTIVE CPA / PA / AP LICENSE

State Form 48541 (R4 / 7-09)

INDIANA BOARD OF ACCOUNTANCY
PROFESSIONAL LICENSING AGENCY
402 West Washington Street, Room W072
Indianapolis, Indiana 46204
Telephone: (317) 234-3040
E-mail: pla11@pla.IN.gov

APPLICANT INFORMATION: In order to activate an inactive license during a three (3) year license period, the licensee must complete one hundred twenty (120) hours of continuing education obtained no earlier than three (3) years prior to the date this application is filed, as required by 872 IAC 1-3-14.5.

INSTRUCTIONS:
1. *Complete this form in its entirety.*
2. *Attach proof of 120 hours of continuing education (10% Accounting and/or Auditing, 50% limit on self study, minimum of four (4) hours ethics for accountants).*

APPLICANT INFORMATION	
Name of applicant	License number
Residential address (*number and street, city, state, and ZIP code*)	
Telephone number ( )	E-mail address
Signature of applicant	Date (*month, day, year*)

CONTINUING EDUCATION INFORMATION

NAME OF SPONSOR / PROVIDER	COURSE NAME	DATE *(month, day, year)*	CHECK FOR A & A	CHECK FOR ETHICS	CHECK FOR SELF STUDY	NUMBER OF HOURS
					TOTAL HOURS	0

USE ADDITIONAL SHEET(S) IF NECESSARY, FOLLOWING THE SAME FORMAT.

Your Resources

State Board of Accountancy

Email: accountancy@pla.in.gov

Phone: (317) 234-3040

Mail: Indiana Professional Licensing Agency
Attn: Board of Accountancy
402 W Washington Street, Room W 072
Indianapolis, Indiana 46204

Facebook: Indiana Board of Accountancy

CPA Membership Organizations

Note: All organizations listed are separate entities from the Indiana Board of Accountancy Professional Licensing Agency. Memberships and fees are unrelated to the State Licenses, Registrations and Permits.

Website: INCPAS.org
Phone: [317] 726-5000
Toll Free: [800] 272-2054
Email: info@incpas.org

Mail: Indiana CPA Society
8250 Woodfield Crossing Blvd #100
Indianapolis, Indiana 46240-4348

Website: Nasba.org
Phone: 866-MY-NASBA
Email: cbtcpa@nasba.org

Mail: 150 Fourth Ave.
North Ste. 700
Nashville, Tennessee 37219-2417

Website: AICPA.org
Phone: 888.777.7077
Email: service@aicpa.org

Mail: **American Institute of CPAs**
220 Leigh Farm Road
Durham, North Carolina 27707-8110