



# INDIANA BOARD OF ACCOUNTANCY

## ACTIVATION OF AN INACTIVE CPA LICENSE

### Contents

Instructions .....	1
Quick Steps .....	1
What Happens Next .....	1
Frequently Asked Questions Regarding Activating an Inactive License .....	2
Completing Your Application .....	4
Your Resources .....	5
State Board of Accountancy .....	5
CPA Membership Organizations.....	5



NOTICE: This packet incorporates the most recent revisions of statutes 2021. Note that the statutes and rules incorporated in the packet are not an 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](http://www.in.gov/legislative).

and administrative rules governing the accountancy profession, as of January 1, official version of the Indiana Code. It is distributed as a general guide to

## Instructions

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*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 customer service representative 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.



## Frequently Asked an Inactive License

## Questions Regarding Activating

**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 renew 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](http://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?**

<b>CPE Hours Required:</b>	<b>Total Hours Required For 3 Year Reporting Period</b>	<b>Minimum Hours for Year of Issuance or Reactivation</b>
<b>Issuance Date</b>		
January 1-March 31, first year of the reporting period	120	20
April 1-June 30, first year of the reporting period	110	15
July 1-September 30, first year of the reporting period	100	10
October 1-December 31, first year of the reporting period	90	0
January 1 – March 31, second year of the reporting period	80	20
April 1 – June 30, second year of the reporting period	70	15
July 1 – September 30, second year of the reporting period	60	10
October 1 – December 31, second year of the reporting period	50	0
January 1 – March 31, third year of the reporting period	40	N/A
April 1 – June 30, third year of the reporting period	30	N/A
July 1 – September 30, third year of the reporting period	20	N/A
October 1 – December 31, third year of the reporting period	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)



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

**Answer: License Renewal Periods**

Licenses have a three (3) year cycle

July 1, 2018 – expires June 30, 2021

July 1, 2021 – expires June 30, 2024

**CPE Reporting Period**

Reporting period for license issued with expiration date of 2021

January 1, 2018 – December 31, 2018

January 1, 2019 – December 31, 2019

January 1, 2020 – December 31, 2020

**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 13-3)

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)

## 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.

- These forms cannot be completed online.
- You may use the **Auto Fill Feature** within the application PDF to assure that your information is easy to read. The auto fill feature allows you to click onto the spaces that need filled in and type the information. Once completed, you can print and sign.
- If you choose to download the form and complete, be sure that you print clearly.

### **Activation Application** – State Form 48541 – 1 page

**You** must complete this form in its entirety.

Section – **Applicant Information**

- ✓ Be sure to insert information in all fields. If it does not apply, insert “None” or “N/A”

Section – **Continuing Education Information**

- ✓ List all your certificates including:
  - 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.



\*If you do not know your license number

you can go online to our website and look it up. [HERE](#)

**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



## Your Resources

State

### Board of Accountancy

Email: [pla14@pla.in.gov](mailto:pla14@pla.in.gov)  
Phone: (317) 234-8800  
Mail: Indiana Professional Licensing Agency  
Attn: Board of Accountancy  
402 W Washington Street, Room W 072  
Indianapolis, Indiana 46204

### 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 [800] 272-2054  
Toll Free: info@incpas.org  
Email: Indiana CPA Society  
Mail: 900 East 96<sup>th</sup> Street, Suite 250  
Indianapolis, Indiana 46240

Website: Nasba.org  
Phone: 866-MY-NASBA  
Email: [cbtcpa@nasba.org](mailto: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](mailto:service@aicpa.org)  
**Mail: American Institute of CPAs**  
220 Leigh Farm Road  
Durham, North Carolina 27707-8110