


OKLAHOMA ACCOUNTANCY BOARD
201 NW 63rd Street, Suite 210, Oklahoma City, OK 73116
Phone: 405-521-2397 Fax: 405-521-3118
Web: www.ok.gov/oab

NOTIFICATION OF CHANGE OF STATUS

Cert/Lic No. _____ Name: _____

NOTICE OF RETURN TO ACTIVE STATUS:

The effective date of my inactive or retired status was: _____ (Enter the month and year you ceased providing any services associated with accounting work. Use 1/06 if effective date occurred prior to 1/1/06.)

The effective date of my return to active status is: _____

Employer: _____

Employer Address: _____

Fill in the blanks below with the appropriate number of hours of CPE credit due based on the requirements in Code 10:15-30-9 (Ref. page 2):

- _____ hours of CPE are due within 60 days of the date of my return to active status.
- _____ additional hours of CPE are due within one year of the date of my return to active status.

Choose the applicable response below:

_____ I have completed all of the CPE required for returning to active status. My certificates of completion for the entire requirement are attached.

_____ Within 60 days of the date of my return to active status, I will forward certificates of completion for the required CPE.

_____ I have attached certificates of completion for the 40 hours of CPE due within 60 days of my return to active status. I will forward certificates for the additional credit due upon their completion but within one year of the date I returned to active status.

_____ Within 60 days of the date I returned to active status, I will forward certificates of completion for the first 40 hours of CPE required. I will forward certificates for the remaining required hours upon their completion but within one year of the date I returned to active status.

NOTICE OF CHANGE TO INACTIVE OR RETIRED STATUS:

Effective date of change to inactive or retired status: _____

Basis for change of status:

- _____ Retired
- _____ Active Military Service
- _____ Disabled and not working due to medical circumstances
- _____ Not employed
- _____ Employed but not performing any services associated with accounting work. (Attach the affidavit(s) described on page 2.)

I certify that the information provided above is true and correct.

Signature: _____ Date: _____ Phone #: _____

Section 10:15-30-9 of the Oklahoma Administrative Code:

An inactive status registrant upon return to active status must comply with CPE requirements as follows:

- (1) The three (3)-year CPE cycle of a registrant returning to active status shall begin January 1 of the year in which the registrant returns to active status. Forty (40) hours of the CPE credit reported to meet the requirements to return to active status will be counted toward the three (3)-year CPE cycle for the calendar year in which it is earned if the credit is earned:
 - (A) within the calendar year the registrant returns to active status, or
 - (B) within one year of the date the registrant returns to active status.
- (2) For each calendar year in which the registrant claimed an exemption or failed to report CPE pursuant to the CPE requirement, the registrant must complete forty (40) hours of CPE.
- (3) The maximum number of CPE hours required to return to active status shall be one hundred twenty (120) hours, including at least four (4) hours of professional ethics.
- (4) If the number of CPE hours required to return to active status is fewer than one hundred twenty (120), two (2) hours of professional ethics must be included.
- (5) The registrant may claim any CPE hours earned while on inactive status during the preceding three (3)-year period.
- (6) A registrant who immediately gives written notice to the Board upon changing to active status may be granted the following time periods in which to complete the CPE required by this section:
 - (A) Sixty (60) days from the date of the return to active status for registrants needing forty (40) or fewer hours of CPE; and
 - (B) One year from the date of the return to active status for any additional CPE above the (40) hours described in (A) above.
- (7) A registrant must document, on a form prescribed by the Board, all qualified CPE required by this rule.
- (8) At its discretion, the Board may modify the requirements of this rule for good cause on a case by case basis.

Affidavit Requirement:

The Board will consider granting an exemption from the CPE requirement on a case-by-case basis if:

- (1) a registrant completes and forwards to the Board a sworn affidavit indicating that the registrant will not be associated with accounting work during the period for which the exemption is requested. A registrant who has been granted this exemption and who re-enters the work force shall be required to comply with 10:15-30-9.
- (2) a registrant forwards to the Board a sworn affidavit from the employer or organization indicating no association with accounting work. The affidavit shall include, as a minimum, a brief description of the duties performed, job title, and verification by the registrant's immediate supervisor that there is no reliance on the registrant's expertise as a CPA or PA.