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Executive Director

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NOTIFICATION OF RETURN TO ACTIVE STATUS (RTAS) FOR CONTINUING PROFESSIONAL EDUCATION (CPE)

Cert/Lic No. _____ **Name:** _____

Phone #: _____ **Email** : _____

NOTICE OF RETURN TO ACTIVE STATUS:

The effective date of my return to active status is: _____
(Date you began performing work associated with accounting or reinstated your CPA certificate)

Employer: _____

Employer Address: _____

_____

Return to Active Status requirements are outlined in Section 10:15-30-9 of the Oklahoma Administrative Code. Briefly summarized:

- ✓ Registrants are required to complete 40 hours of CPE for each year CPE was not reported to the Board, either due to an exemption, revocation, or cancellation. Maximum - 120 hours.
- ✓ 40 hours of CPE are due within 60 days of the date of return to active status
- ✓ Remaining hours are due within one year of the date of return to active status
- ✓ 4 hours of ethics must be earned if the registrant owes 120 hours of CPE
- ✓ 2 hours of ethics must be earned if the registrant owes fewer than 120 hours of CPE
- ✓ Any CPE hours earned while exempt, revoked, or cancelled, during the preceding three years may be claimed

Signature: _____ Date: _____

Please attach CPE documentation that you wish to apply towards your RTAS. Correspondence will be sent to you detailing your requirements for the Return to Active Status process. For additional information please contact Heather Grable, CPE Coordinator, at (405) 522-3089.

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.