

NOTICE TO ALL INACTIVE, RETIRED, OR DISABLED REGISTRANTS

You must notify the OAB immediately if you re-enter active status from an inactive or retired status (meaning you are now providing services associated with accounting work either for an employer or for the public). Please use the Notification of Change of Status form available from the Forms menu on the OAB website under the CPE and the Registration sections for notification purposes. The length of your inactive status will determine how many hours you are required to complete to re-enter active status.

For each calendar year you claimed an exemption or failed to report CPE, you must complete 40 hours of CPE. The maximum amount of CPE required to return to active status is 120 hours, including at least 4 hours of professional ethics. If the number of CPE hours required to return to active status is fewer than 120, 2 hours of professional ethics must be included.

The first 40 hours of CPE is due to the OAB within 60 days of the date you return to active status; the remaining hours will be due within one year of the date you return to active status. You may claim any CPE hours earned while on inactive status during the preceding rolling 3-calendar-year period.

Your rolling 3-calendar-year CPE cycle begins January 1 of the year you return to active status. If CPE credit is earned within the calendar year you return to active status or within one year of the date you return to active status, 40 hours of the CPE credit reported to return to active status may be counted toward the rolling 3-calendar-year CPE cycle for the calendar year in which it is earned. The remaining hours completed to return to active status cannot be reported toward your rolling 3-calendar-year CPE requirement.