

**TITLE 10. OKLAHOMA ACCOUNTANCY BOARD
CHAPTER 15. LICENSURE AND REGULATION OF ACCOUNTANCY
SUBCHAPTER 30. CONTINUING PROFESSIONAL EDUCATION**

10:15-30-9. Re-Entering Active Status

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

- ~~(1) For each month the registrant was on inactive status, three and one-third (3 1/3) hours of qualified CPE, rounded up to the nearest half credit.~~
- ~~(2) The maximum number of qualified CPE hours required by this rule shall be one hundred twenty (120) hours, including at least four (4) hours of CPE in ethics.~~
- ~~(3) The registrant can claim any CPE hours earned while on inactive status during the preceding three (3) year period.~~
- ~~(4) A registrant who immediately gives written notice to the Board upon changing to active status may be granted the following time periods from the date of the change of status in which to complete the CPE required by this section.
 - ~~(A) From the date of the change of status, for registrants needing forty (40) hours or less to comply with (1) or (2) above, sixty (60) days; and~~
 - ~~(B) From the date of the change of status, a registrant shall complete additional CPE over the forty (40) hours described in (a) above within one hundred eighty (180) days.~~~~
- ~~(5) A registrant must document, on a form prescribed by the Board, all qualified CPE required by this rule.~~
- ~~(6) At its discretion, the Board may modify the requirements of this rule for good cause on a case by case basis.~~
- (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.