



DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, *Governor*

Kim Binkley-Seyer, *Secretary*

February 8, 2001

Mr. Lynn J. Nellenbach
2598 Scott Mill Lane
Jacksonville FL 32233-6679

Dear Mr. Nellenbach:

At a meeting on January 29, 2001, the Board of Accountancy considered your letter relating to inactive status. 473.322(1)(f), F.S., prohibits the use of a public accounting license that has been suspended, revoked, or placed on inactive or delinquent status. Further, 473.323, (1)(i), F.S., prohibits practicing on a revoked, suspended, inactive or delinquent license. 473.302(7), F.S., defines practicing public accounting and in (b) it says, "offering to perform or performing for the public one or more types of services involving the use of accounting skills, or one or more types of tax, management advisory or consulting services, by any person who is a certified public accountant..."

Therefore, a CPA cannot practice public accounting without holding an active license. In order to maintain an active license you must take and report the CPE every two years, pass the law and rules examination and pay the appropriate fees. Your only other alternative would be to voluntarily relinquish your license.

Please keep in mind that this opinion is based solely on the facts set forth in your letter and is not intended to be an opinion of general applicability. Furthermore, we have not conducted an independent factual investigation to determine whether other relevant facts do or may exist. We have not determined whether any aspects of these transactions run afoul of any law or rule other than those specifically mentioned herein.

Sincerely,

DIVISION OF CERTIFIED PUBLIC ACCOUNTING

BY: _____
Martha P. Willis
Division Director

MPW/jc