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Martha Willis, Director  
Florida Board of Accountancy  
240 NW 76<sup>th</sup> Drive Suite A  
Gainesville, FL 32607

VIA FAX 352 333 2508

INACTIVE STATUS-- QUARTERLY STATEMENT ARTICLE

Dear Ms. Willis,

I have an active FL CPA license, but am contemplating going to Inactive status. I am about to retire and may prepare taxes, without indicating in anyway that I am a CPA. If I am correctly interpreting the article in Vol. 18, No. 2 Fall 2000 of the Quarterly Statement "Inactive Status: What Does It Mean", I am prohibiting from doing such. This appears to violate a persons right to work. Does a CPA have to reject or return his license in order to continue to work in the financial services industry on a part time basis.? How can an inactive CPA maintain a living in his field of leaning and experience? On the surface the Board's interpretation appears to be way to limit tax preparation services to only Active CPAs.

Please rethink the implications of Inactive Status?

Please respond and provide advice on how I am continue my financial services career on a part-time basic during retirement, but yet maintain my FL CPA license, either Active or Inactive.

Lynn J. Nellenbach