

**Charles W. Drago**, Secretary

**Charlie Crist**, Governor

## MEMORANDUM

TO: Holders of Inactive CPA License

FROM: Veloria A. Kelly

SUBJECT: EASY REACTIVATION

DATE: AUG. 7, 2009

CPAs who hold inactive licenses have an opportunity to reactivate their licenses and re-enter the profession with no penalties. Legislation passed in the 2009 session and signed by Governor Crist, includes provisions to allow inactive CPAs to reactivate their Florida CPA license by limiting the required continuing professional education (CPE) to 120 hours with a minimum of eight hours of board approved ethics and no more than 30 behavioral hours if the license was inactive on June 30, 2009. The CPA must notify the Board of Accountancy of their intent to reactive by Dec. 31, 2009 and the reactivation must be complete by June 30, 2011.

1. Notify the board of your intent to reactivate.
  - If you have completed the necessary CPE hours, within two years of the application date, submit the reactivation application, \$250 application fee, CPE reporting form listing required hours, and certificate of completions for all courses listed to the Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, FL 32399-0783. The reactivation application and the CPE reporting form can be found at <http://www.myfloridalicense.com/dbpr> and clicking on the "Apply for a License" heading.
  - If you have not completed the necessary CPE hours, send a letter to the Board of Accountancy at 240 NW 76 Drive Suite A, Gainesville, FL 32607 stating your intent to reactivate. Your request must be received by Dec. 31, 2009.
2. Complete 120 hours of CPE to include at least 30 hours in accounting/auditing subjects, a minimum of eight hours in board approved ethics, and no more than 30 hours in behavioral subjects. CPE must have been taken in the two-year period prior to application submission date.
3. If you miss the Dec. 31, 2009 deadline or if your license is on a delinquent active status, the Board of Accountancy will set criteria for you to complete the reactivation process.