



**INDIANA  
BOARD OF  
ACCOUNTANCY**

## FREQUENTLY ASKED QUESTIONS

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Indiana Professional Licensing Agency  
[Accountancy@PLA.IN.gov](mailto:Accountancy@PLA.IN.gov)

May 30, 2012

## 1. New CPA License Applicant Information

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**Question:** *Does the State of Indiana provide a license or a certificate?*

Answer: Technically, the State of Indiana provides certificates per state statutes and rules. However, most people refer to this certificate as a license. In the State of Indiana, the use of the words certificate and license are interchangeable.

**Question:** *What forms do I need to complete?*

Answer: To apply for a new CPA license you will need to complete and submit the *Accountancy Application Part 1 & 2 Form* (State Form 49209) and notarized *CPA Verification of Experience Form* (State Form 53888) to The Board of Accountancy.

**Question:** *How many years of experience do I need to meet the work requirements?*

Answer: Initial issuance – 2 years (*Indiana Code 25-2.1-3-10*)  
Reciprocal – 4 years (*Indiana Code 25-2.1-4-4*)

**Question:** *Do I have to work directly under a licensed CPA to gain accounting experience?*

Answer: No, but a licensee must verify experience. (*Indiana Code 25-2.1-3-10*)

**Question:** *I already mailed my transcripts to CPA Exam Services; do I need to re-submit them?*

Answer: No, IPLA has your application file from CPA Exam Services.

**Question:** *How do I get a CPA Exam application?*

Answer Call 1-800-CPA-EXAM ext 4263  
Email: [mshin@nasba.org](mailto:mshin@nasba.org)  
Website: [NASBA.org](http://NASBA.org)

## 2. Current Indiana License Holder (Active and Inactive) Information

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**Question:** *How do I access my information to renew or update?*

Answer: Go To: [mylicense.in.gov/egov](http://mylicense.in.gov/egov)

*License #:* (Tip: This is your entire license number (include letters and numbers).)

*Password:* (Tip: Your password is the last four digits of your social security number. If you are accessing your business, enter your license number again.)

**Question:** *I forgot my license number, how can I learn my license number?*

Answer: Go to: [mylicense.in.gov/everification/Search.aspx](http://mylicense.in.gov/everification/Search.aspx)

A search for your name will provide your license number.

**Question:** *Why does it cost more to renew online?*

Answer: The additional cost for online renewals goes directly to the credit card processing companies for their processing service. The Board of Accountancy does not receive that additional amount.

**Question:** *Why can't I renew online? It will not let me renew and my license expires in June.*

Answer: With the exception of the professional corporation license, all accountancy licenses expire June 30, 2012. License renewals will be available starting April 18, 2012. If you do not want to renew online, you will need to contact our office at [accountancy@PLA.IN.gov](mailto:accountancy@PLA.IN.gov) to request the appropriate forms.

**Question:** *Do I need to submit my CPE certificates and documents when I renew?*

Answer: You do not need to submit the certificates and documents for review. You, however, must make sure that you indeed do meet the requirements if you are seeking an active license.

**Question:** *Do you ever audit licensees?*

Answer: Yes, the board will be performing an audit of randomly selected license renewals this year. The board will be auditing a significantly higher percentage than in the past. Individuals that are audited must provide copies of all documents and certificates of Continuing Professional Education for the three (3) years from January 1, 2009 to December 31, 2011.

**Question:** *I have a CPA license in the State of Indiana. Where do I get my proof of the license?*

Answer: You may download one free license card (wallet size) from our website.

**Question:** *How do I make changes to my address and email?*

Answer: Be sure to review *Page 10 - Visual Guide to Website to Renew, Update and Order License Card*. This page will provide you with the specific location on our website to update your information.

**Question:** *How do I request a wall certificate?*

Answer: You may purchase wall certificates by contacting our service vendor:

Website: [officialframes.com](http://officialframes.com)

Toll Free: 877-259-5484

In the Indianapolis area: 317-536-5646

**Question:** *How do I change my license from active to inactive?*

Answer: This must be done at the time of renewal.

Submit the renewal fee and the completed renewal form with the appropriate space marked. (*Indiana Code 25-2.1-4-5 and 872 IAC 1-3-14.5*)

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**Question:** *How often do I need to renew my CPA license and what is the fee?*

Answer: CPAs renew every three years on June 30. Currently the renewal fee is \$105.00. (872 IAC 1-1-10 and 872 IAC 1-3-6)

**Question:** *Is there a late fee for renewing a CPA license?*

Answer: Yes, a \$50.00 restoration fee plus renewal fee.

**Question:** *What is the CPE requirement if I choose to renew active?*

Answer: If licensed for the full three-year reporting period, 120 CPE hours are required for the three-year reporting period (20 minimum hours per year) 10% of the total must be in accounting and/or auditing and at least 4 hours must be in ethics for accountants starting for reporting period of 1/1/09 to 12/31/11. No more than 50% of the total may be in self-study. (872 IAC 1-3-3 and 872 IAC 1-3-3.1)

**Question:** *How do I know if the CPE I am taking counts toward renewal of my license?*

Answer: Neither CPE courses nor CPE sponsors are required to be pre approved by the Indiana Board of Accountancy. For a course to qualify and be included in the CPE minimum hour requirement, it must be formally organized, primarily instructional, and contribute directly to professional competence in the practice of public accountancy. (872 IAC 1-3-3.4)

**Question:** *If I am not practicing when I renew, do I need CPE?*

Answer: No. You may renew inactive without obtaining any CPE hours. When in an inactive status you may not practice or hold yourself out as a licensee. You may use the initials "CPA, PA, or AP" only if the word "inactive" follows. (Indiana Code 25-2.1-4-5(c))

**Question:** *How do I activate my inactive license?*

Answer: Obtain 120 hours of CPE. The hours must be obtained no *EARLIER* than 3 years prior to the date the application is submitted for activation. Ten percent of the 120-hour requirement must be in accounting and/or auditing and at least 4 hours of the 120-hour requirement must be in ethics for accountants. No more than 50% of the total 120 may be in self-study. (872 IAC 1-3-14.5 and 872 IAC 1-3-3 – 872 IAC 1-3-5)

**Question:** *Who should I contact if I have more questions?*

Answer: Please email [accountancy@PLA.IN.gov](mailto:accountancy@PLA.IN.gov) and you should receive a response within 24 hours.

**Board of Accountancy**

**3. Continuing Professional Education Information**

When submitting your renewal as an Active license holder, ***you will be attesting that you have met the following CPE requirements:***

- A minimum of 120 total hours of instruction during the three year reporting period of January 1, 2009 – December 31, 2011.
- No less than 20 hours per calendar year.
- No less than 10% of the total hours (12 hours), for the reporting period, must be in Accounting and/or Auditing (A&A).
- No less than 4 hours, for the reporting period, must be in Ethics (Ethics).
- No more than 50% of the required 120 hours for the reporting period, will be accepted as self study.

**Question:** *How much CPE do I need if my license was issued in the current reporting period?*

**Answer:** Please refer to the table below for the CPE required to renew in an active status.

**Continuing Professional Education (CPE) Requirements**

Date of Issuance of Certificate	Required Hours for Three (3) Year Reporting Period	Required Minimum Hours for the Year of Issuance or Reactivation
<b>First Year of the Reporting Period</b>		
January 1 – March 31	120	20
April 1 – June 30	110	15
July 1 – September 30	100	10
October 1 – December 31	90	0
<b>Second Year of the Reporting Period</b>		
January 1 – March 31	80	20
April 1 – June 30	70	15
July 1 – September 30	60	10
October 1 – December 31	50	0
<b>Third Year of the Reporting Period</b>		
January 1 – March 31	40	N/A
April 1 – June 30	30	N/A
July 1 – September 30	20	N/A
October 1 – December 31	0	0

## Board of Accountancy

**Question:** *What is the difference between Renewal Periods and Reporting Periods?*

**Answer:** **License Renewal Periods**

Licenses have a three (3) year cycle

July 1, 2009 – expires June 30, 2012

July 1, 2012 – expires June 30, 2015

June 30, 2015 – expires June 30, 2018

**CPE Reporting Periods**

Reporting period for license issued 2012

January 1, 2009 – December 31, 2009

January 1, 2010 – December 31, 2010

January 1, 2011 – December 31, 2011

Reporting period for license issued 2015

January 1, 2012 – December 31, 2012

January 1, 2013 – December 31, 2013

January 1, 2014 – December 31, 2014

**Question:** *What do you mean by Group Program?*

**Answer:** Education received through real-time interaction with an instructor and other participants. May be in a classroom, conference room setting, telephonic, or by using the internet. (872 IAC 1-0.5)

**Question:** *I teach a college course in beginning accounting, can I include that class as a CPE credit?*

**Answer:** You cannot receive CPE credit for day-to-day course instruction. (872 IAC 1-3-3.1)

**Question:** *I want to take a course online; can I include that course as a CPE credit?*

**Answer:** The course must be formally organized, primarily instructional, and designed to enhance your knowledge and skill in providing services in the practice of public accountancy. (872 IAC 1-3-4)

**Question:** *I plan to teach a seminar. Can I include that seminar as a CPE credit?*

**Answer:** Lecturing, Instructing, and Discussion Leaders: You will be permitted 1 hour of CPE for every 2 hours preparation for the first time you prepare. You will not be able to count this preparation time again if you repeat the lecture, instruction, or discussion leadership. This amount cannot exceed 50% of the required minimum of the subject. (872 IAC 1-3-3)  
Example: Teaching a course in ethics. You can only receive credit for no more than 2 hours of CPE. To receive 2 hours of CPE you will need to have prepared a total of 4 hours.

**Question:** *Can I include lunch meetings and committee work with the state CPA organization?*

**Answer:** You are not permitted to include them as CPE. In addition, you can not include business meetings that relate to elections of directors or officer; treasurers' reports and committee reports. You will not be able to include local or national professional groups. (872 IAC 1-3-4)

## Board of Accountancy

**Question: How do I calculate time?**

Answer:

- One (1) fifty (50) minute period is equal to one (1) hour.
- Twenty-five (25) minutes is equal to one-half (.5) hour. Half hour increments will only be accepted after one full hour has been completed.
- When the total minutes of a course are greater than fifty (50) minutes, but not divisible by fifty (50), CPE credit hours granted will be rounded *down* to the nearest one-half (.5) credit.  
*Example: a course with a total of 140 minutes will equate to 2.5 hours of CPE credit.*  
(872 IAC 1-3-3)

**Question: Can I take some college courses to meet my CPE credit?**

Answer: You can receive CPE credit for graduate level courses. PA's and AP's who do not have a Bachelor's degree in accounting, business administration and economics may receive CPE credit for taking courses at an accredited university or college in accounting, business administration, and economics. (872 IAC 1-3-3.3)

**Question: My license expires June 30, 2012, will I be sent something by email or mail closer to that time or will I need to contact someone?**

Answer: You will be sent an email alerting you it is time to renew your license. You will be permitted to renew your license online on or after April 18, 2012. If you prefer to renew by mail, you may contact our office anytime after May 1, 2012 and request the appropriate forms be sent to you.

**Question: How do we become a sponsor of CPE in Indiana?**

Answer: The Board of Accountancy (the board) does not pre-approve a CPE sponsor. (872 IAC 1-3-5.1 and 872 IAC 1-3-4)

**Question: If I have 110 CPE hours for the first two years, would I still be required to obtain 20 CPE hours from January 1, 2011 through December 31, 2011 or would I just need 10 hours for the completion of my 120 CPE hours for the third year period?**

Answer: The CPE reporting period is January 1, 2009 through December 31, 2011. Yes, you must obtain the minimum of 20 hours each calendar year, regardless of how many hours you obtained in the previous years. The minimum yearly requirement must be obtained each year, and cannot be made up or carried over.

**Question: Why does it cost more to renew online?**

Answer: The additional cost for online renewals goes directly to the credit card processing companies for their processing service. The board does not receive that additional amount.

**Question: I am taking college courses. Do they count for CPE?**

Answer: All licensees will be given CPE credit for **graduate level** courses. Credit shall be given at the rate of 15 CPE hours for each semester credit hour. CPE credit granted for these hours will be given only for a grade of C or above. A grade of C- or below is not considered as satisfactory completion of a course by the board. Please note that all courses must meet the definition of a CPE course pursuant to 872 IAC 1-3-3.4. (872 IAC 1-3-4)

**Question: How do I report my CPE?**

Answer: Report the continuing education on the renewal application. Licensees are required to sign a statement on the renewal form attesting that they have complied with the CPE requirements, if applicable. The Board may verify any information submitted by the applicant and may request the applicant to submit evidence supporting the course information. (872 IAC 1-3-6)

## 4. Expired Indiana License Holder Activity

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**Question: Do I have to retake the exam to reinstate my license?**

Answer: If your license is expired from the State of Indiana, you do not need to retake the CPA exams.

**Question: How do I reinstate a license that has been expired more than 18 months?**

Answer: Request a renewal form by email to [pla11@pla.in.gov](mailto:pla11@pla.in.gov), after you receive the renewal form submit of \$155.00, (\$50.00 restoration fee plus \$105.00 renewal fee) a letter of explanation of your employment since expiration and proof of the 120 hours of CPE for an active license.

**Question: What is the difference between Expired and an Inactive License?**

Answer: Inactive License holders maintain their license and pay the licensing fees but they do not participate in Continuing Professional Education (CPE). A license that is expired does not pay licensing fees or participate in Continuing Professional Education.

## 5. Foreign State/Territory or Nation Information

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**Question: What Forms do I need to complete to file to obtain an active license in the State of Indiana if I am from another state?**

Answer: If you have never obtained a license in another state you will need to utilize our Transfer of Grades process. If you have a license in another state you will need to utilize our Substantial Equivalency Process.

**Question: How do I transfer my CPA exam grades from Indiana to another state?**

Answer: You will need the **Indiana Score Transfer Authorization Form** which is available on NASBA's website under Indiana at NASBA.org  
Go to, EXAMS  
CPA EXAM  
Click- Indiana State  
Click- First time application

**Question: How do I transfer my grades from another state into Indiana?**

Answer: You will need the **Indiana Score Transfer Authorization Form** which is available on NASBA's website under Indiana at NASBA.org  
Go to, EXAMS  
CPA EXAM  
Click- Indiana State  
Click- First time application

**Question: How do I receive a verification or certification of my Indiana license for another state?**

Answer: If you hold an Indiana license, the license is verified at <http://www.in.gov/pla/verify.htm>

**Board of Accountancy**

**6. Board of Accountancy General Information**

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**Question: When does the Board of Accountancy meet?**

Answer: For the 2012 Year they are as follows:

January 13, 2012	CC 14	9:00am	10:00am
February 17, 2012	W064	9:00am	10:00am
April 20, 2012	IUPUI*	9:00am	10:00am
May 18, 2012	W064	9:00am	10:00am
July 13, 2012	Conference Room #5	9:00am	10:00am
August 17, 2012	W064	9:00am	10:00am
October 19, 2012	W064	9:00am	10:00am
November 16, 2012	W064	9:00am	10:00am

All meetings, except the month of April, are held at the:  
 Government Center South  
 402 W. Washington Street  
 Indianapolis, Indiana 46204

\*April Meeting will be held at:  
 IUPUI Campus  
 Business/SPEA Building  
 801 W. Michigan Street  
 Indianapolis, Indiana 46202

**Question: Can I call and get the Board of Accountancy decisions?**

Answer: No, you will be notified by email.

**Question: Who is on the Board of Accountancy?**

Answer: Shelley R. Johnson, CPA, Chairman  
 Gregory S. Coy, CPA, Vice-Chairman  
 Timothy R. Deisher, CPA  
 John P. Kane, CPA  
 James O'Brien, Esq., CPA  
 Randolph G. Holt, Esq., Consumer Member

## 7. Visual Guide to Website to Renew, Update and Order License Card



**Renew, Update or Get License Card**

**PLA.IN.GOV**

**1** License Express – Learn, Renew, Update and Order!  
[in.gov/pla/license.htm](http://in.gov/pla/license.htm)

**Find Your License Number**  
[in.gov/pla/license.htm](http://in.gov/pla/license.htm)





**2** Go To Your Account to RENEW, UPDATE or Get License Card  
[in.gov/pla/license.htm](http://in.gov/pla/license.htm)

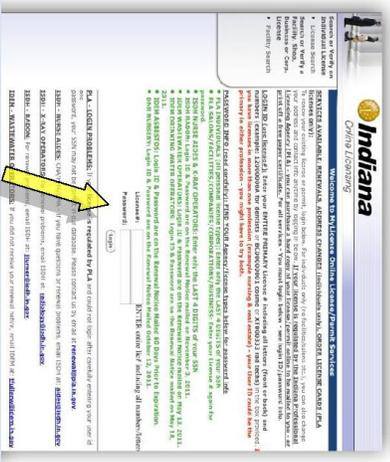
**3** Select "Get Started"



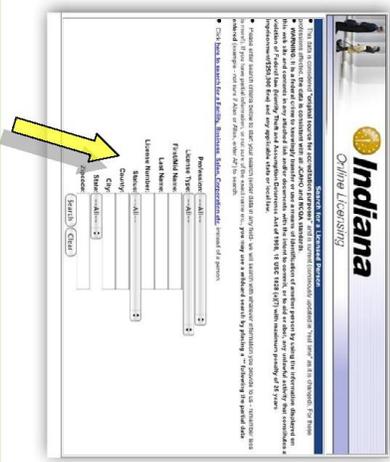
**2** Find Your License Number  
[in.gov/pla/license.htm](http://in.gov/pla/license.htm)

**3** Select "Get Started"



**Access Your Account**  
Enter Your License Number  
Your Password is the last four (4) digits of your Social Security Number. If you are accessing your business, the password is the license number again.  
[mylicense.in.gov/egov](http://mylicense.in.gov/egov)



**Find License Number**  
Provide basic information to locate license number  
[mylicense.in.gov/everification/Search.aspx](http://mylicense.in.gov/everification/Search.aspx)