



My License Number: _____

License Expires: **June 30, 2024**

**INDIANA
BOARD OF
ACCOUNTANCY**

WELCOME!

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Dates and Schedules of Importance

License Renewal Periods

Licenses have a three (3) year cycle
 July 1, 2018 – expires June 30, 2021
 July 1, 2021 – expires June 30, 2024
 July 1, 2024 – expires June 30, 2027

Renewals Begin

May 1, 2021
 May 1, 2024
 May 1, 2027

Late Fees Begin

July 1, 2021
 July 1, 2024
 July 1, 2027

CPE Reporting Periods

Reporting period for license issued 2021
 January 1, 2018 – December 31, 2018
 January 1, 2019 – December 31, 2019
 January 1, 2020 – December 31, 2020

Reporting period for license issued 2024
 January 1, 2021 – December 31, 2021
 January 1, 2022 – December 31, 2022
 January 1, 2023 – December 31, 2023

Reporting period for license issued 2027
 January 1, 2024 – December 31, 2024
 January 1, 2025 – December 31, 2025
 January 1, 2026 – December 31, 2026



CPE Hours Required:

Issuance Date	Total Hours Required For 3 Year Reporting Period	Minimum Hours for Year of Issuance or Reactivation
All New Licenses Issued BEFORE March 31, 2021	120	20
April 1 – June 30, 2021	110	15
July 1 – September 30, 2021	100	10
October 1 – December 31, 2021	90	0
January 1 – March 31, 2022	80	20
April 1 – June 30, 2022	70	15
July 1 – September 30, 2022	60	10
October 1 – December 31, 2022	50	0
January 1 – March 31, 2023	40	N/A
April 1 – June 30, 2023	30	N/A
July 1 – September 30, 2023	20	N/A
October 1 – December 31, 2023	0	0

"N/A" means that there is no specifically stated requirement for the year of issuance or reactivation because the licensee would have to obtain the prorated CPE hours for the three (3) year reporting period.

Ethics hours are not prorated. (IC 25-2.1-2-15 and IC 25-2.1-4-5)

Continuing Professional Education Requirements

IMPORTANT

- A minimum of 120 total hours of instruction during the three year reporting period.
- 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.

(872 IAC 1-3-3)

Facts about CPEs

- The Indiana Board of Accountancy does not certify CPE courses or sponsors.
- The Indiana Board of Accountancy does not provide a listing of acceptable CPE sponsors or courses. Nor does the Indiana Board of Accountancy pre-approve any sponsors.
- You are responsible for reviewing the Indiana Board of Accountancy Rules and Regulations to determine if the course you are considering meets the rules and regulations.
- The Indiana Board of Accountancy does not maintain records of your **certificates of completion**.
- It is your responsibility as the license holder to maintain ALL **certificates of completion** and supporting documentations for thirty-six (36) months from the end of the renewal period for which CPE applies. (872 IAC 1-3-6(e))
- Course **certificates of completion** should be maintained within your personal files. Always maintain the originals.
- The Indiana Board of Accountancy will perform random audits after the completion of a renewal cycle.
- You will be required (by law) to present copies of your **certificates of completion** if chosen for the audit. Listings, transcripts, and/or letters are **not** acceptable in lieu of certificates.

License Renewals

- License renewal status options: **Active, Inactive or Retired**
- Renewal fees are for the license, not the status of the license. Thus, an Active, Inactive, or Retired license fee is the same amount.
- Failure to renew will result in the automatic expiration of your license on June 30th of each renewal cycle.
- If you choose to allow your license to expire, you do not need to do anything, just let it automatically expire.

License Renewal Periods: Licenses have a three (3) year cycle
July 1, 2018 – expires June 30, 2021
July 1, 2021 – expires June 30, 2024
July 1, 2024 – expires June 30, 2027

Renewals Begin:	March 25, 2021	Late Fees Begin:	July 1, 2021
	March 25, 2024		July 1, 2024
	March 25, 2027		July 1, 2027

Renewal Options

Online

Online renewals will begin approximately 2 months prior to the beginning of the renewal period (late-March) and renewing after June 30th of the renewal year, will incur a late fee.

Renewal Form

If you require a form instead of using the online service, you can contact: pla14@pla.in.gov on or after May 1st. A personalized form will be generated and sent to you by email as a PDF for you to print and use. The form and the payment should be mailed to our office. The envelope must be postmarked on or before June 30th of that year in order to avoid the late fee.

Who Can Renew

- ✓ You can renew your Active license as Active
- ✓ You can renew your Inactive license as Inactive
- ✓ You can renew your Active license to Inactive
- ✓ You cannot renew a license online and change the status to active if your current license status is inactive or expired more than 18 months. You will need to utilize our **Reinstatement of an Expired CPA License** or **Activation of an Inactive CPA License** process. (Information is available on our website)

About the Renewal Form

When you renew your license (online or by mail) you will be required to answer the following questions:

These questions will be in reference to the time period since you obtained your license (if recently new) or since the last renewal.

Legal Questions:

- 1. Has any professional license, certificate, registration, or permit you hold or have held, been disciplined or are formal charges pending?*
- 2. Have you been denied a license, certificate, registration, or permit in any state?*
- 3. Have you been convicted or pled guilty to a violation of a federal or state law or are criminal charges pending?*

Answer Options: Yes No

If you answer "Yes" to questions, 1, 2 and/or 3 you will be required to provide a copy of all legal documentations of the activities for Board review.

CPE:

- 4. By signing the renewal form or submitting the renewal online you are affirming that you completed the CPE requirements needed to renew.*

READ: Referenced Code Summary 872 IAC 1-3

- A minimum of 120 total hours of instruction during the three year reporting period
- 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.

Renewing as Active:

If you **DID NOT** meet the requirements and you are renewing as an active licensee, you will be required to submit all certificates and documentations regarding your CPE activities. They will be reviewed and presented to the Board of Accountancy for non-compliance. There may be a required make up hours and/or a non compliance fee assessed.

Renewing as Inactive or Retired:

An Inactive or Retired CPA license does not require completion of continuing education.

Renewal Notice Timing

End of March:	Renewal notice by email
End of April:	Renewal notice by email
First of May:	Renewal notice by mail
First of June:	Renewal notice by email
Mid June:	Renewal notice by email
Mid June:	Renewal notice by U.S. Mail
Mid July:	FINAL renewal notice by email

Communications will be sent to licensees scheduled to expire on June 30th of that year who have not renewed. The timing of communications is subject to adjustments.

If you do not keep your contact information up to date, you will miss these notifications. You have access to your information to update it at anytime.

Important Renewing Tips

- ✓ Always maintain your CPE records to assure that you are meeting the CPE requirements.
- ✓ Download the Indiana Board of Accountancy CPE Tracking Worksheet from our website and use it to track your information.
- ✓ You cannot be performing CPA duties with an Inactive, Retired, or Expired license.
- ✓ Keep your information up to date to assure you receive valuable information. (See page 8)
- ✓ If you change your name, you will need to submit a copy of the legal document that changed your name.

Fees

The following fees are currently effective for the Indiana Board of Accountancy:

Licensure/Application	Fee	Authorization
CPA Certificate of Registration – 3 years		
A. First year of cycle (July 1, 2021 – June 30, 2022)	\$85.00*	872 IAC 1-1-10(b) (4)
B. Second year of cycle (July 1, 2022 – June 30, 2023)	\$60.00*	872 IAC 1-1-10(c) (1)
C. Third year of cycle (July 1, 2023 – June 30, 2024)	\$35.00*	872 IAC 1-1-10(c) (2)
CPA Application		
A. Reciprocity	\$75.00	872 IAC 1-1-10(b) (3)
B. Transfer of Grades	\$75.00	872 IAC 1-1-10(b) (2)
CPA/AP/PA Renewal – 3 years		
A. Renewal	\$105.00**	872 IAC 1-1-10(b) (4)
B. Reinstatement Fee Expired 0-3 years	\$50.00	872 IAC 1-1-10(b) (5)
C. Expired more than 3 years	\$85.00	IC § 25-1-8-6(d)
Permits for Firms – 3 years		
A. Issuance	\$30.00	872 IAC 1-1-10(b) (6)
B. Renewal	\$30.00	872 IAC 1-1-10(b) (6)
C. Restoration Fee	\$50.00	872 IAC 1-1-10(b) (7)

*Fees include an additional \$10 for the accountancy investigative fund effective 11/30/08.

**Fee includes an additional \$30 for the accountancy investigative fund effective 11/30/08.

Small processing fees will be included in all online renewals.

License Express

Services Online

Learn, Renew, Update and Order! <https://www.in.gov/pla/license/>

License express can be found on the left top column of almost all pages within the PLA website.

Learn Your License Number: [in.gov/pla/license.htm](https://www.in.gov/pla/license.htm) Select> **Free Search & Verify**
<https://www.in.gov/pla/license/free-search-and-verify/>

Update Your Information: [in.gov/pla/license.htm](https://www.in.gov/pla/license.htm) Select> **Renew License and Update Address**
<https://www.in.gov/pla/license/renew-license-andor-update-address-and-contact-info/>

Renew Your License: [in.gov/pla/license.htm](https://www.in.gov/pla/license.htm) Select> **Renew License and Update Address**
<https://www.in.gov/pla/license/renew-license-andor-update-address-and-contact-info/>

Order Your License Card: [in.gov/pla/license.htm](https://www.in.gov/pla/license.htm) Select> **Order License Card**
<https://www.in.gov/pla/license/order-license-card/>

Services That Are Not Available Online

- ✓ Change status from Inactive to Active
 Must submit required paperwork (Download Activation form from Website)
- ✓ Change status from Expired or Retired to Inactive or Active
 Must submit required paperwork (Download Expired Renewal form from Website)
- ✓ Change Name (individual or business) Submit legal document showing change of name to pla14@pla.in.gov or upload to online account.

Frequently Asked Questions

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

A: Go to: <https://www.in.gov/pla/license/free-search-and-verify/> search for your name will provide your license number.

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

A: The additional cost for online renewals goes directly to the credit card processing companies and the technology services. The Board of Accountancy does not receive that additional amount.

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

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

Q: *Does the Board of Accountancy ever audit licensees?*

A: Yes, the board will be performing an audit of randomly selected license renewals after the renewal cycle. Individuals that are audited must provide copies of all documents and certificates of Continuing Professional Education for the three (3) year cycle.

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

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

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

A: 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)

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

A: 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. (872 IAC 1-3-3.3)

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

A: 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)

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

A: 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)

Q: *How do I calculate time?*

A: 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)

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

A: You can receive CPE credit for graduate level courses. (872 IAC 1-3-3.3)

Q: *My license expires June 30, 2024, will I be sent something by email or mail closer to that time or will I need to contact someone?*

A: 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 March 25, 2024. If you prefer to renew by mail, you may contact our office anytime after May 1, 2024 and request the appropriate forms be sent to you.

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

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

Q: Can I send you copies of courses I am considering and have someone review and assure me that they will be accepted as CPE credit?

A: No. You will not be able to have our staff review potential courses. You will need to review the specific requirements that must be met and make that decision.

Q: If I have 110 CPE hours for the first two years, would I still be required to obtain 20 CPE hours from January 1, 2023 through December 31, 2023 or would I just need 10 hours for the completion of my 120 CPE hours for the third year period?

A: The CPE reporting period is January 1, 2020 through December 31, 2023. 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.

Indiana Board of Accountancy Rules and Regulations of Interest

<https://www.in.gov/pla/professions/accountancy-home/accountancy-resources/>

Your Resources

State Board of Accountancy

Email: pla14@pla.in.gov

Phone: (317) 234-8800

Mail: Indiana Professional Licensing Agency
Attn: Board of Accountancy
402 W Washington Street, Room W072
Indianapolis, Indiana 46204

CPA Membership Organizations

Note: All organizations listed are separate entities from the Indiana Board of Accountancy Professional Licensing Agency. Memberships and fees are unrelated to the State Licenses, Registrations and Permits.



Website: INCPAS.org
Phone: [317] 726-5000
Toll Free: [800] 272-2054
Email: info@incpas.org

Mail: Indiana CPA Society
900 E 96th Street Suite 250
Indianapolis, Indiana 46240



Website: Nasba.org
Phone: 866-MY-NASBA
Email: cbtcpa@nasba.org

Mail: 150 Fourth Ave.
North Ste. 700
Nashville, Tennessee 37219-2417



Website: AICPA.org
Phone: 888.777.7077
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Mail: American Institute of CPAs
220 Leigh Farm Road
Durham, North Carolina 27707-8110