

STATE BOARD OF CPAs OF LOUISIANA
601 Poydras Street, Suite 1770, New Orleans, LA 70130 (504) 566-1244

ANNUAL RENEWAL INSTRUCTIONS. The completed original renewal form with payment is due on or before 01-31-09. Delinquent fees are effective Feb.1, 2009. Failure to submit a completed renewal form by 2-28-09 and applicable fee results in expiration of the certificate / license.

Provide your name, PREFERRED ADDRESS and secondary address, and employment contacts. Indicate which is office and home.

For legal name change: Include a copy of marriage license, divorce decree, or court order. Name cannot be changed without these documents.

Answer **ALL ITEMS** on the front of this form. Additional explanation and requirements appear below.

Item _____

- 1.** This classification refers to your **PRINCIPAL EMPLOYMENT** or occupation -- the primary source of self-employment income or salary/wages. Check the classification of your current position with the "Employer/Firm" shown under **PREFERRED ADDRESS**.

If the classification is not listed, review the classifications below and print the applicable letter at the "NOT LISTED" line on the front of the form:

"NOT LISTED" (8) – CLASS. LETTERS:

- | | |
|--------------------------|---|
| A. Accounting Service | E. Real Estate |
| B. Management Consultant | F. Financial Planning |
| C. Computer Consultant | G. Other. Requires brief description on front of this form in the space provided. |
| D. Investments | |

These classifications **do not** apply if your employer or you:

- represent that you have, or "hold out" as, a CPA firm; or,
- perform attest services; or,
- are registered as a CPA firm or have a CPA **Firm permit**.

Such employment classification is under **1(a), "OWNERS OF CPA FIRMS"**.

2-5. Self-explanatory.

- 6.** Staple your check to the **back** of the form. Payable to: **STATE BOARD OF CPAs OF LOUISIANA**. Put your cert no. on the memo line. The \$85 fee amount is based on the date the completed renewal is received by the Board. After 1/31/09, the delinquent fee applies.
- 7.** Sign and date the form. Mail or deliver the completed renewal form with payment stapled to reverse side of form to Board address shown above.

To Register in **CPA INACTIVE STATUS, be exempt from CPE, and Forego the Right to Represent Yourself as a CPA:**

IF YOU will not perform or offer to perform for the public professional services involving the use of accounting or auditing skills, including issuance of reports on financial statements; or management advisory, financial advisory, or consulting services; or the preparation of tax returns or furnishing of advice on tax matters; **THEN**, you may request CPA inactive status and exemption from continuing professional education (CPE) as follows:

- A. (1) write in large letters at the top of the form: "CPA INACTIVE" (put at top of renewal form)
- (2) answer all items on the renewal form, but
- (3) instead of the license **FEE** cited per Item 6, pay the annual FEE per (B.) below, and
- (4) agree, sign and date below to request this change and submit it with the 2009 renewal form:

I request to register as a "CPA inactive". Accordingly, effective in 2009, I do not have practice rights as a CPA in Louisiana or other rights provided to those who are licensed by the State Board of CPAs of Louisiana. I do not and will not practice as a CPA or use the CPA title in Louisiana. While in CPA inactive status, I will have the right to use the "CPA inactive" title, as follows:

Any time or place the designation may appear, I must use or place the word "inactive" adjacent to the Certified Public Accountant or CPA title. This is required on any business card, letterhead, or any other document, device or medium that has such titles (with the exception of my CPA certificate).

In order to apply for reinstatement of practice rights, I must apply on a form provided by the Board, pay the application fee, have one year of qualifying experience with licensed CPA supervision within the four years preceding the application, and have satisfied CPE requirements for the preceding CPE reporting period and submit documentation of CPE completion.

Signature _____ Date _____

B. Annual Fee for **CPA Inactive** status: Fee is \$20 thru 01-31-09 -- if received after 01-31-09 \$40; or after 2-28-09 \$80

TO CANCEL THE CERTIFICATE –AND-- FOREGO ALL RIGHTS THEREUNDER - Submit this **BLANK** form and a separate letter with your signature requesting cancellation of the certificate, and return the certificate. In cases of permanent incapacitation, inability to sign, or death: a legal representative, surviving spouse or legal descendant should include appropriate documentation.