

INSTRUCTIONS FOR CHANGING TO INACTIVE STATUS

Read the following:

1. Inactive licensees are those who do not practice accounting (public or private) or hold themselves out to the public as practicing accountants in any professional capacity.
2. A licensee who has elected inactive status shall not use, in any form, the title or designation of certified public accountant, public accountant, accountant or auditor, or any other title or designation that implies that the person holds a valid, active license from the Board. Inactive licensees may use such titles or designations provided the titles or designations contain the word inactive.
3. Inactive licensees are exempt from continuing professional education requirements.
4. A licensee electing inactive status shall not engage in the practice of accountancy in New Jersey for the entire triennial registration period unless the licensee applies to the Board to resume active practice.
5. "Practice of public accountancy" means the performance or the offering to perform attest services for a client or potential client, by a licensee or registered firm. The "practice of public accountancy" also means the performance or the offering to perform by a licensee of one or more of the following: a compilation of a financial statement to be performed in accordance with SSARS, management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters.

Submit to the Board:

1. Notarized statement explaining why you wish to change to inactive status and attesting that you will not engage in the practice of accounting for which you need an active license in New Jersey during the period that your New Jersey license is inactive;
2. Current resume, which includes your present employer and description of the type of work or projects that you are involved with; and
3. Surrender your active New Jersey CPA, PA, RMA, and/or PSA license (both the large & wallet-sized pieces).

NOTE: YOUR REQUEST WILL NOT BE PROCESSED UNTIL THE BOARD HAS RECEIVED ALL OF THE REQUIRED DOCUMENTS REQUESTED ABOVE.