

Instructions

Complete and Return this form to:
North Dakota State Board of Accountancy
215 N 3rd, Ste 202C
Grand Forks, ND 58203
pdemaster@nd.gov

Name: _____

Address: _____

City/State/Zip: _____

I comply with regulation 3-02-02-05.

Name	Cert#	Date
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Regulation section 3-02-02-05. Retired accountants.

1. Upon written request, retired status is available for a CPA or LPA who is no longer employed because of disability or retirement, and for a CPA or LPA who is at least 60 years of age who performs no accounting, auditing, management or financial advisory, consulting, bookkeeping, or tax services for a client or an employer's client while holding out to the public as a licensee in this state. The certificate to practice as a CPA or license to practice as an LPA shall be designated retired and shall remain as such without payment of the annual fees required by this chapter. A retired certificate holder or license holder may not practice in this state but may use the title "certified public accountant, retired" or "licensed public accountant, retired" or the abbreviation "CPA, retired" or "LPA, retired", as applicable. A retired certificate holder or license holder must adhere to the code of ethics set forth in article 3-04 but is not required to comply with continuing education regulations set forth in article 3-03.

2. A retired certificate holder or license holder may apply for reinstatement to practice at any time and will be reinstated to "active" practice as a CPA or LPA by paying the annual registration fee required for the year of application, and by satisfying the board that all current requirements for continuing education have been met.